

Arran Youth Foundations (AYF)


Trustees Annual Report and Accounts for the year ending 31st March 2025

Scottish Charity Number SC040182

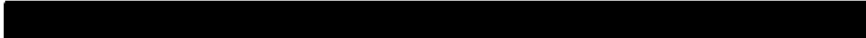
Current Trustees



Changes to the Trustees

 was appointed 4th November 2024

Contact Address

Arran Youth Foundations, 

Recruitment and appointment of Trustees

All other AYF trustees were reappointed or appointed by members at the Annual General Meeting held on 28th May 2024.

Governing document

AYF became a Scottish Charitable Incorporated Organisation (SCIO) on 20th July 2022. This followed the successful application to OSCR for conversion. The registration with Companies House was cancelled simultaneously. AYF is governed by a board of Trustees as laid down in our SCIO Constitution.

Charitable Purposes:

The organisation's purposes are the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended by

- a) Providing a safe, supportive and inclusive environment in which young people can meet.
- b) Building the capacity of young people by involvement in management and decision making.
- c) Developing educational, physical and social skills and foundations of friendship by the provision of and access to a variety of activities and events.

Activities and achievements

AYF undertook the following significant activities and achievements in the year ending 31st March 2025:

1. Fundraising

- Garfield Western £10,000
- Children in Need £27,002
- North Ayrshire Council £10,450
- Robertson Trust £16,000
- Community Fund £10,866
- Youth Scotland £3,000
- Co-operative £500
- Radio Clyde £270

- AYF receives regular monthly donations from a number of Church congregations, individuals and businesses across the island, amounting to £5,074.
- Fundraising and Donations £10,465.

2. Operational Activities

AYF's Youth Work Project Manager continues in post. A new full time Senior Youth Worker post was established and this is job-shared by two current employees. One part-time contracted staff continue in post, and we also have eight staff on our sessional bank list.

The youth cabins have been busy and lively throughout the year, with good attendance at all of our daily lunchtime drop-ins and after-school clubs. August saw our third year of P7 Club start, which many in the school community have recognised as a real positive. We had 100% of this year group attend regularly.

Other clubs included: Monday Fundraising group, Tuesday multi-sports club, Wednesday Activities Group, music tuition, two weekly sessions of girls football, Friday night youth club.

Our summer programme included trips to the mainland for the cinema, escape rooms, Alton Towers, go-karting, ten pin bowling, crazy golf. There were lots of activities on the island including a trip to Balmichael to feed the alpacas and make pizza; water sports at AOEC; segways and archery at Arran Adventure; a day out on the Mogabout; and lots more.

We also organised many one-off events for young people and families, such as a football coaching session with a striker and a goalkeeper, our three day mental health and wellbeing retreat, and song writing sessions with The Soundsystem Project.

Through such activities, positive relationships with young people are strengthened. As a result, many young people have had support from AYF this year - with counselling and therapy sessions funded, young people offered advice for their next steps after school, PT sessions provided for one obese young person, and much more.

Feedback from our mental health retreat showed how much this helped:

'It's a really nice experience. It's definitely relaxing.'

'It was really fun to come here.'

'I loved story telling with Tosh it was super fun and I loved acting out our play.'

The portacabin type premises used by Arran Youth Foundations continue to be owned by North Ayrshire Council and are likely to need replacing in the next few years. This past year, Arran Youth Foundations procured a feasibility study on behalf of North Ayrshire Council to identify options going forward. We are now in discussions with NAC around next steps.

Trustees' remuneration and expenses

One Trustee received payment.

Reserves

AYF held £44,761 in unrestricted funds as of 31st March 2025. The unrestricted funds include a reserve of £40,000 against shortfalls in future grants and donations compared to the charity's operating costs, and against unforeseen expenditures. Together with the £40,199 held in restricted funds, the Trustees expect these reserves to be sufficient to allow AYF to continue its activities for the coming year.

Approved by the Trustees and signed on their behalf,



ARRAN YOUTH FOUNDATIONS

Registered Charity No.SC040182

Independent Examiner's Report to the Trustees of Arran Youth Foundations

I report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 4 to 9.

Respective Responsibilities of Trustees and Examiner

The charities trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether matters have come to my attention.

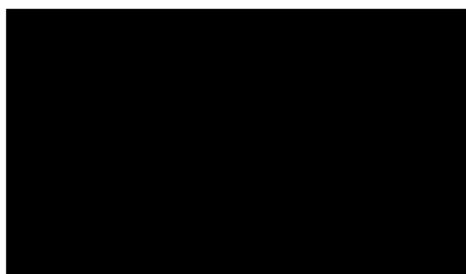
Basis of the Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning such matters. The procedures undertaken do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention –

- 1) which gives me reasonable cause to believe that in any material respect the requirement:
 - a) to keep accounting records in accordance with section 44(1) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations, and
 - b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 19th December 2025

Statement of Financial Activities

		Unrestricted	Restricted	Total	Total
		£	£	2025	2024
				£	£
A. Income resources					
A 1a. Voluntary Income	2	15,344	71,168	86,512	13,719
A 1b. Activities for generating funds	3	7,114	0	7,114	7,148
Total income resources		22,458	71,168	93,626	146,867
B. Resources expended					
B1. Charitable Activities	4	30,197	115,281	145,477	147,534
Total resources expended		30,197	115,281	145,477	147,534
Net income/outgoing resources				-51,849	-667
C. Reconciliation of funds					
Total Funds brought forward				136,809	137,477
Surplus for year				-51,849	-668
Total funds carried forward				84,960	136,809

Balance Sheet

		Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
B. Current assets					
B2. Debtors	7	0	227	227	94
B2. Cash at bank and in hand		44,761	39,972	84,733	137,302
Total current assets		44,761	40,199	84,960	137,396
C. Current Liabilities					
C1. Creditors	9	0	0	0	587
Total assets less current liabilities		44,761	40,199	84,960	136,809
E. The funds of the charity	8				
E1. Restricted income funds				40,199	84,310
E2. Unrestricted income funds				44,761	52,499
Total charity funds				84,960	136,809

Notes forming part of the Financial Statements

1. Accounting Policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and throughout the preceding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical costs convention, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general activities of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to specific categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when received. Grants, where the entitlement is not conditional on the deliverable of a specific performance by the charity, are recognized when the charity becomes unconditionally entitled to the grant.

Investment income, namely interest on bank deposits, is included when received.

(d) Resources Expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income, and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

2. Voluntary Income

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
NAC	10,000	0	10,000	12,000
Arran Dairies	0	0	0	100
Children in Need	0	27,002	27,002	25,650
CWFC	0	0	0	20,000
Robertson Trust	0	16,000	16,000	13,750
Donations	5,074	3,350	8,424	7,074
Garfield Western - Salaries	0	10,000	0	0
Young Start - Salaries	0	0	0	14,433
Young Start - Activities	0	0	0	12,500
Arran CVS	0	0	0	2,530
Community Fund - Salaries	0	5,500	5,500	0
Community Fund - Activities	0	5,366	5,366	0
Youth Participatory Budgeting	0	0	0	1,000
NAC - Activities	0	450	450	0
Co-operative	0	500	500	11,157
Radio Clyde	270	0	270	0
Youth Scotland	0	3,000	3,000	3,500
HMRC SMP Funding	0	0	0	8,025
Awards for All	0	0	0	8,000
Total	15,344	71,168	76,512	139,719

3. Activities for Generating Funds

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Local Giving	0	0	0	500
Just Giving	4,798	0	4,798	6,590
Amazon Smile	0	0	0	19
Fundraisers	747	0	747	0
Bank Interest	1,570	0	1,570	39
Total	7,115	0	7,115	7,148

4. Resources Expended - Charitable Activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Insurance and Warranties	975	0	975	1,070
Travel and Subsistence	689	0	689	525
Subscription and membership	1,363.64	0	1,364	682
Sundries	659	0	659	467
Governance	1,982	0	1,982	1,662
Lamlash Cabins	3,069	0	3,069	2,158
NAC Sessional Staff	7,236.16	0	7,236	5,365
Activities and Outings	0	38,678	38,678	51,532
Equipment		553	553	4,217
Salaries	13,948	73,970	87,918	74,686
Pension Costs	0	2,079	2,079	1,822
Staff Training	275	0	275	341
Unused Grant Refunded	0	0	0	3,007
Total	30,197	115,281	145,477	147,534

Trustees Remuneration and Related Party Transactions

One directors/trustees received remuneration during the year.

6. Taxation

As a charity Arran Youth Foundations is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act of 1992, to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

7. Debtors

	2025 £	2024 £
Employee's pension/Wages	227	94
Total	227	94

8. Movements in Funds

	At 1st April 2024 £	Incoming Resources £	Outgoing Resources £	At 31st March 2025 £
1. Children in Need	2,620	27,002	29,622	0
2. Co-operative	13,115	500	5,568	8,047
3. Garfield Western (Salaries)	0	10,000	10,000	0
4. Community Fund (Salaries)	7,947	5,500	13,447	0
5. Young Start (Salaries/Trips)	32,724	0	15,366	17,358
6. NAC (Activities)	729	450	1,179	0
7. Community Fund (Activities)	0	5,366	5,366	0
8. Robertson Trust (Salaries)	0	16,000	16,000	0
9. NAC - CAT	5,000	0	0	5,000
10. Garfield Trust	894	0	894	0
11. Youth Scotland	6,329	3,000	707	8,622
12. Donation	4,423	3,350	7,773	0
13. ACVS	530	0	0	530
14. Cost of Living	2,000	0	1,359	641
15. AFA (Mental Health)	8,000	0	8,000	0
Total	84,311	71,168	115,281	40,198
Unrestricted Funds				
a. General Funds	12,499	22,459	30,197	4,761
b. Reserve Fund	40,000	0	0	40,000
Total	52,499	22,459	30,197	44,761
Total Funds	136,810	93,628	145,478	84,960

9. Creditors

	2025	2024
Payroll and Taxation Liabilities	0	587
Total	0	587

Purposes of Restricted Funds

1. Grant is to employ youth workers (salary, NIC, and pension costs).
2. Grant to fund activities.
3. Grant is to employ youth workers (salary, NIC and pension costs).
4. Grant is to employ youth workers (salary, NIC and pension costs).
5. Grant for salaries and funding activities.
6. Grant to fund activities.
7. Grant to fund activities.
8. Grant to fund employing youth workers (salary, NIC, and pension costs)
9. Grant for core costs.
10. Grant for core costs.
11. Grant to fund activities.
12. Donations to fund activities.
13. Grant to fund services and activities.
14. Grant to purchase healthy snacks.
15. Grant to fund mental health activities.