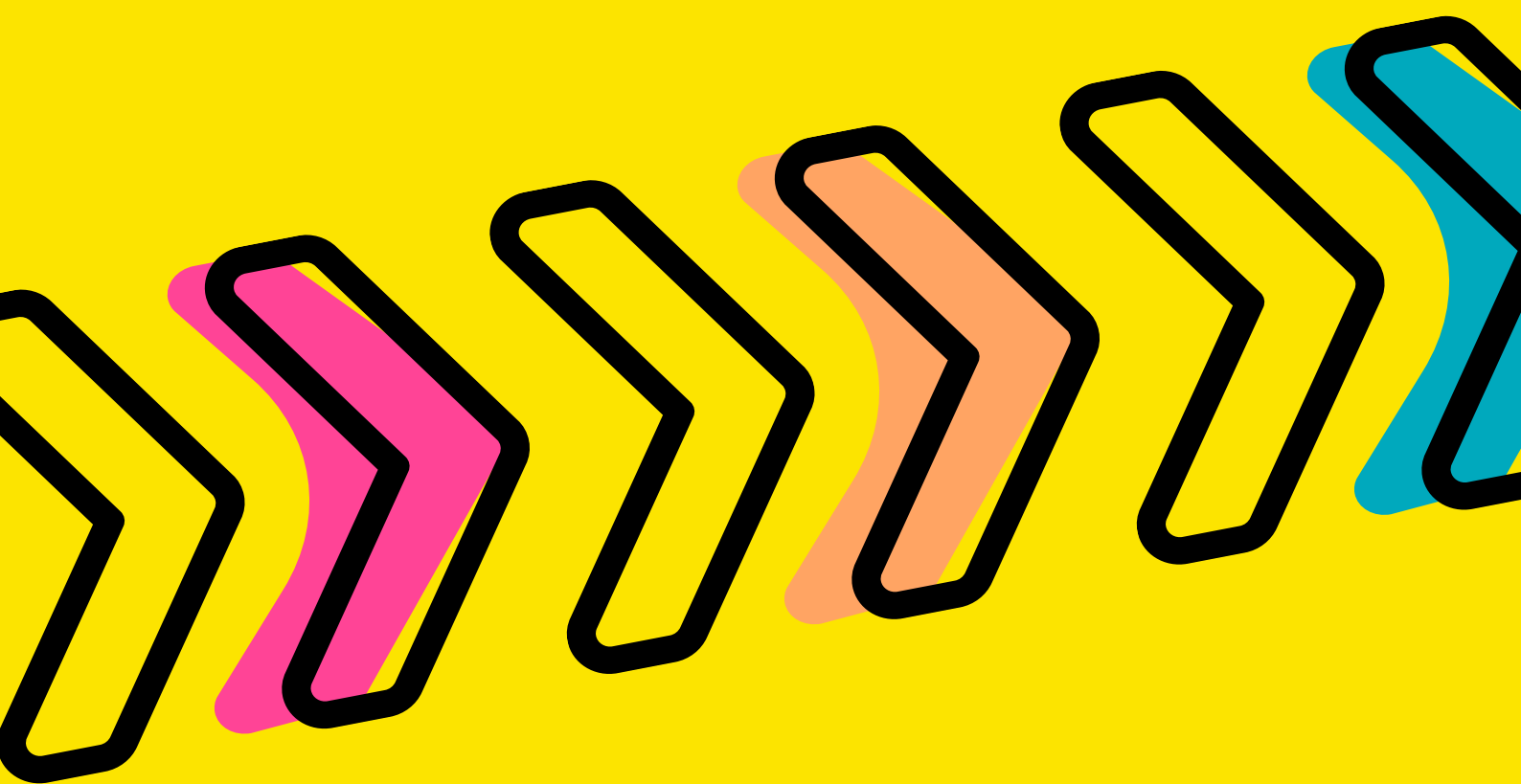




DYNAMIC  
CHRISTIAN  
YOUTH  
WORK



*Transforming Young Lives*

**Annual Report  
2024-2025**

# Welcome Andy!

## Head of Youth Work

***'The thing that makes KYTHE good is the people...'***



When I arrived at KYTHE seven months ago, I spoke to as many young people as I could, to find out what KYTHE means to them.

For some, KYTHE is the place where they formed their first band, tried their hand at spray painting or where they come to play video games with their pals. For others, the connection goes deeper. Some young people described KYTHE as a second home, where they feel totally safe to be themselves and a place where they can make sense of life. Some young people described how KYTHE has helped them recover the self-confidence that they lost during their schooling.

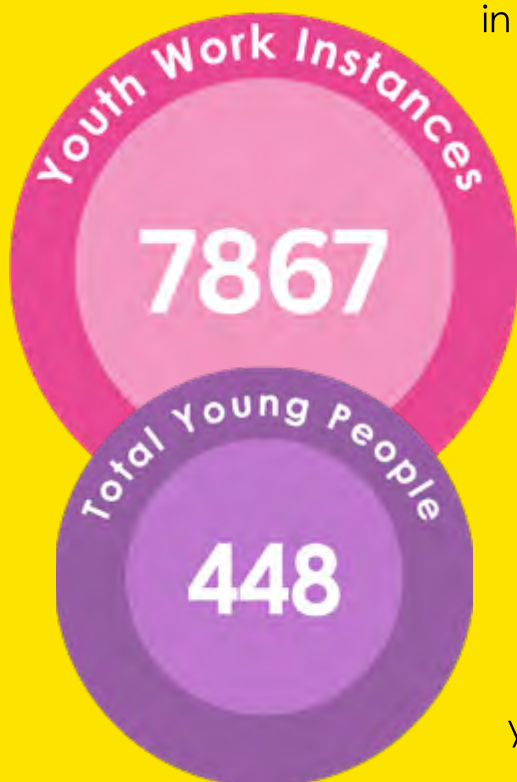
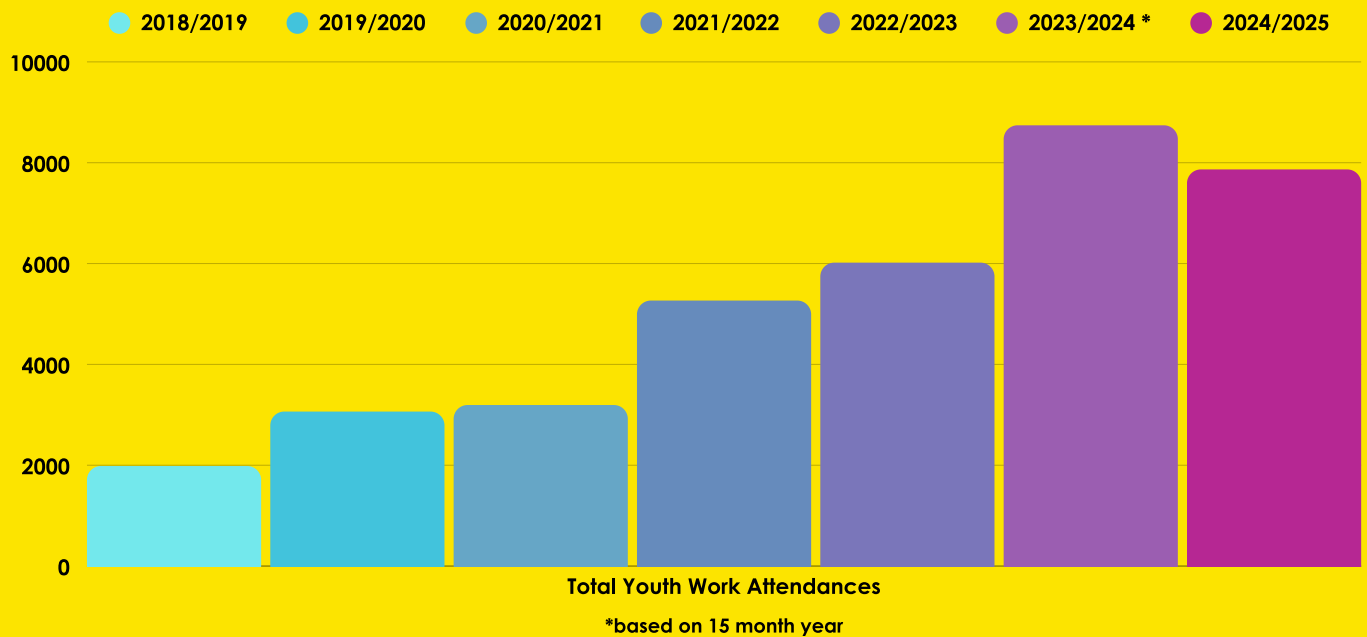
And for some, KYTHE is the place where they discovered a life-changing faith.

How can we understand what KYTHE means to young people? It is a community that means many things to many people. But I will leave you with the message I have heard most often from young people who are part of the community...

***'The thing that makes KYTHE good is the people. That sounds like something straight out of an American movie! The people are what makes KYTHE fun to be at.'*** LJ (16)



# Summary of the year 2024-2025



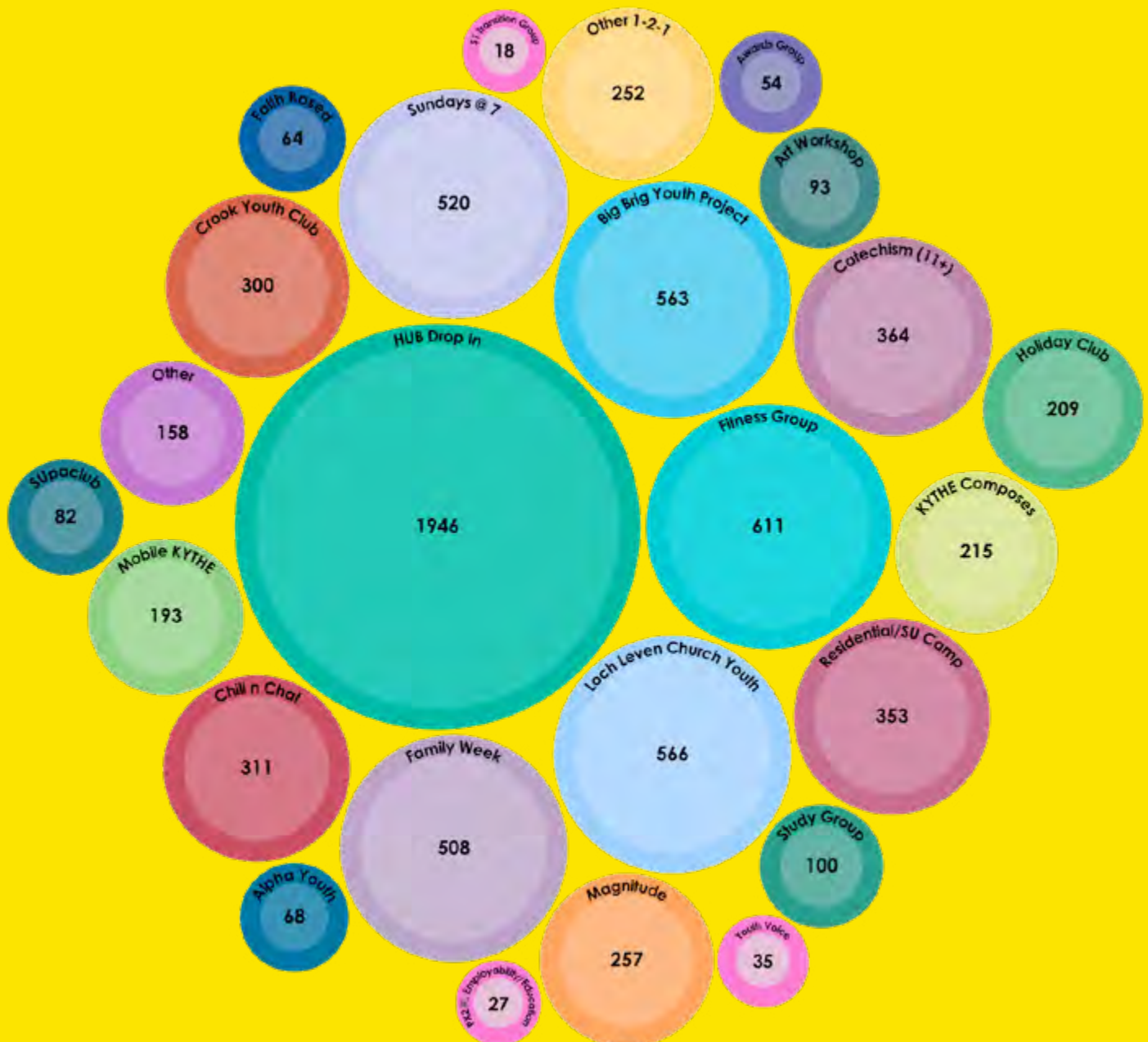
The number of instances of youth work at KYTHE in 2024/2025 has exceeded expectations, continuing to grow each year (except for COVID times) with our youth work staff, supported by a growing team of volunteer and paid staff supporting a range of diverse activities.

Youth work can take many forms, from large group interactions to more personal support. For example, Friday after-school drop-ins often see up to 60 young people spending time together after a busy week at school. At the other end of the spectrum, youth work might involve one-to-one support tailored to specific needs (see Innes' story on page 8), or smaller group activities such as the youth band (see Olivia's story on page 11).



# Person Centred Working

Every young person coming through our door is valued as an individual and our youth work responds to the expressed needs of our young people. Our flexibility creates a bespoke environment where the young person can be themselves, be at ease with what they're doing and connect with the youth workers and others.



# Mobile KYTHE - On Tour



This year Mobile KYTHE has been out and about, delivering youth work events in Oudenarde and on Gannochy Green, taking our talented musicians to perform at community events, or simply picking up supplies to ensure all our young people are fed.

We partnered with YMCA for our youth work event at Gannochy Green, Perth in May for three fun-filled Friday nights with food. Football was on offer for two of the evenings, thanks to the Street Soccer team. Our usual bike maintenance, music and inflatable darts plus various games were enjoyed by approximately 60 young people at each event.

Visits to Oudenarde are always welcome, and the young people there do enjoy a game of UNO, even if they play by their own rules! Delivering the youth work further afield encourages our young volunteers to join in. Mobile KYTHE allows them to interact with others and shows them how they can play an important role in engaging others.

***'You can just come to KYTHE and chill out after a tiring day at school. Come see all your friends and any of the workers - you just get away from anything that's bothering you. It's great. I feel that when I come to KYTHE, I can be safe to actually be myself.'* DB (14)**





# Youth Link Scotland Awards Night!

In June, the KYTHE team attended the National Youth Work Awards in Glasgow, celebrating youth achievements.



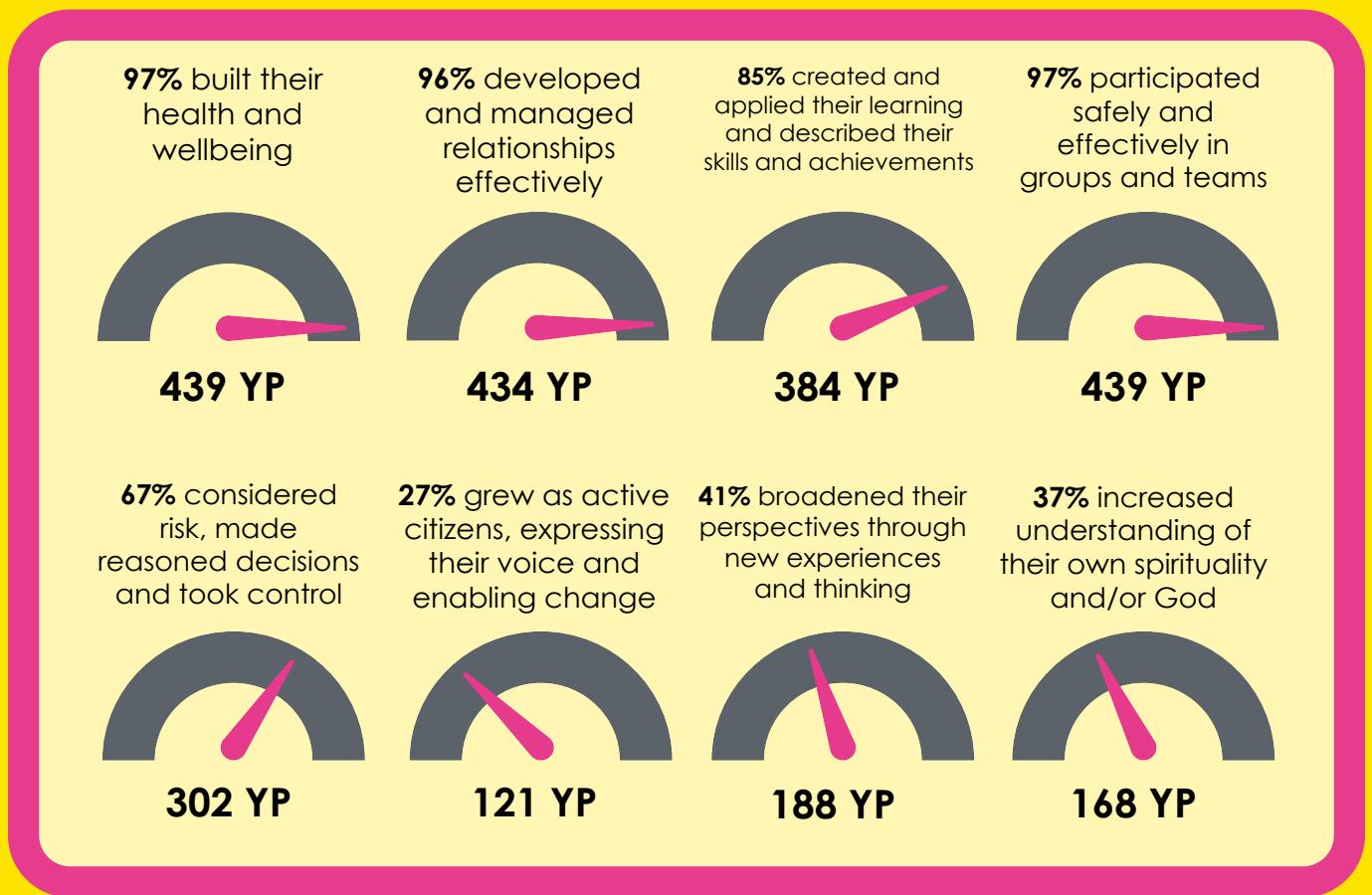
Since 2019, KYTHE has been part of the innovative Perthshire Youth Work Partnership (PYWP), which includes seven grassroots organisations dedicated to empowering youth voices and ensuring access to quality youth work. With support from the Gannochy Trust and Perth & Kinross Council, PYWP has engaged nearly 4,000 young people, accounting for 46% of the local secondary school population.

The partnership won the Community-based Youth Work award, at the YouthLink Scotland Youth Work Awards, highlighting the community-rooted efforts where young people actively shape programs through local Youth Voice groups. KYTHE representatives, Gillian and Andy, were proud to see their collaborative work recognised on a national level.

***'The youth awards are very good, because I left school without that many qualifications. I think I've got two Nat 5s or something but then doing the awards I feel like I'm actually gaining something from it, and I'm getting more qualification. I don't have many qualifications, but I do have this.'* LW (16)**



# Youth Work Outcomes



Over the past year, we have refreshed our core outcomes to synchronise more closely with the National Youth Work Outcomes and Skills Framework. It is encouraging to see in these numbers the breadth of work that goes on across the KYTHE community, reflecting our holistic commitment to young people's wellbeing.

***'KYTHE is a place where people can meet up to make friends and stuff. You can talk about anything. You can talk about your day and stuff. It's a way to connect with young people.'*** BB (16)



# Innes's Story



Universal youth work covers much of KYTHE's face-to-face youth work. Here we make the bonds, build relationships and deepen the connections with young people. This can be through music groups, art workshops, drop-ins, cooking sessions and adventure days, among many other activities. Sometimes during these activities, we meet young people who then ask for more specialised support in the form of 1-2-1 engagement. These sessions usually involve person-centred, activity-based mental health/emotional support. It could be a game of pool, a walk in the woods, art or music. We make it clear to the

young people that KYTHE is not a counselling service, but we can listen and provide practical and emotional support when they need it.

One person who connected with us was Innes. He had been coming to drop-ins and art sessions getting to know us fairly well. Last year Innes found out that his mum was terminally ill, which is an incredibly difficult and complex concept for any young person to have to cope with. Innes carried on as best he could, but shortly afterwards she unfortunately passed away.

Initially Innes wasn't ready for any sort of support but knew that when he was ready KYTHE would be here. After some time, he bravely asked if he could have a chat and started his 1-2-1s with Katy-Beth. The loss of a parent at any age is difficult, especially at the age and stage he was at, but he wasn't keen to see a bereavement counsellor - he just needed someone to talk to who would listen without judgement.





Through CRUSE Scotland, Katy-Beth completed some bereavement training on how to work with young people who have suffered loss and was able to help Innes organise his thoughts and put into words how he was feeling about such a huge loss.

Some days those 1-2-1s were animated chats about movies and music, other days were much deeper conversations with memories and stories expressed in Innes's incredibly creative way, other days were a good old shouty, sweary rant! We encourage our young people to express themselves in ways that feels comfortable!

Youth work is about meeting young people where they are and sometimes that involves (as we often say) sitting with them in the dark. It's not about cheering them up or making problems go away, but being with them in those moments in their pain and being present for what they need. It's an absolute honour to work with young people like Innes and be that trusted person for them. It's a joy to be able to sit with them in the dark and privilege to then dance with them in the light.



***'Having 1-2-1 sessions has greatly affected me and my mental wellbeing over the past six months or so. Not only is having a set small amount of time away from school very refreshing and helps clear my head, but me and Katy-Beth have great chats and can talk about pretty much anything, whether very serious or not at all.'* Innes (15)**



# Lilias's Story



Lilias has been involved in KYTHE since she was in primary school and attended 'Talk Back' which was a faith-based group where young people acted out bible stories. From there she heard about SU camps and started going to them. She loved camps but 'I wasn't going for God; I was going for the vibes'. She enjoyed the atmosphere, the activities and the fun but she didn't really believe in God or have any personal faith.

However, from primary 7 until S3, Lilias didn't come to KYTHE, but she was still attending SU camps run for Perth, Kinross and Fife. During one camp in S3, Lilias was reminded of KYTHE by one of the leaders and dropped in a couple of times the following week. However, it was then another year until we saw her again.

Lilias came along to the Magnitude Festival in 2023 with the KYTHE group, where she would say she started to grow in her faith on a personal level.

Lilias said that 'my first time at Magnitude was where it all started to make sense'.



Afterwards, Lilias came to the Magnitude worship night and SU camps, and started attending church, LLC Youth and Magnitude again the following summer. Lilias' personal faith grew, and she decided she wanted to follow Jesus. We saw Lilias at faith-based events from then on! Endorsed by Kinross High School, KYTHE ran a course called PX2, which Lilias participated in. She found PX2 was 'very useful and I learned a lot about myself'.

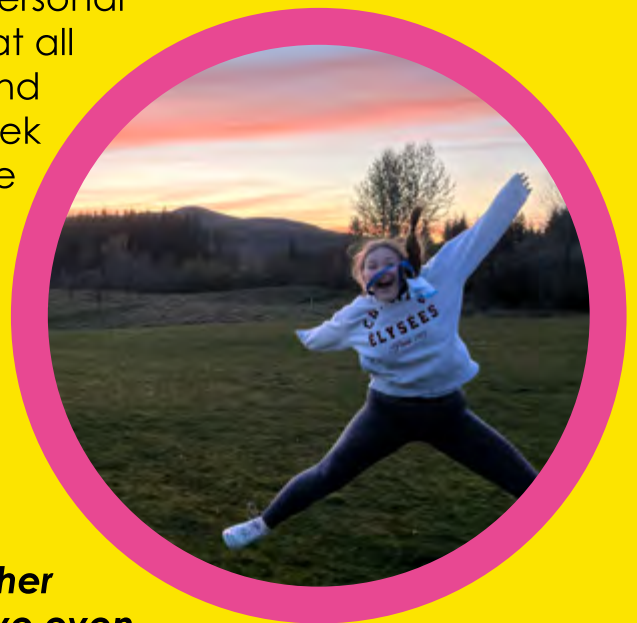
She was the only one in her cohort to complete the course and completed her bronze Youth Achievement award. She also completed APEX, an entrepreneurial week run by KYTHE in partnership with the school and learnt many skills.

After this, Liliias attended other groups at KYTHE and quickly became a young volunteer too. Following from her bronze Youth Achievement award, her volunteering with KYTHE and SU has earned her five awards. At the annual youth awards event, she received Hi-5, dynamic, bronze, silver and gold youth achievement awards.



In the summer of this year, she made the decision to get baptised in a service led by KYTHE and other local churches. She attends Loch Leven Church Youth, which is run in partnership with KYTHE, and here she has started to dig into the bible every week and really explore it.

Eight years after getting involved with KYTHE, Liliias now has grown in her personal faith from the point of not knowing God at all to having a close relationship with him, and helps to run two faith-based groups a week and is a leader at the same SU camps she used to attend as a camper!



***'When I started coming to KYTHE, I got so many opportunities – PX2, APEX, the youth awards. I learnt a lot from the PX2 course about the way I work and now I use that throughout my daily life. Volunteering at the Supaclub has helped me, not only grow in my faith, but help other people grow in their faith. You have to dive even deeper to tell other people about it, than you would if you were just doing it for yourself.'* Liliias (17)**





# Awards Celebrations @ KYTHE



The annual Youth Awards Evening celebrated the incredible achievements of our young people over the past year. Special guests were Steven Greig from the Gannochy Trust, and Brian Hutton from Perth & Kinross Council, on behalf of the Strategic Youth Work Partnership.

Our awards programme has three levels, and these are nationally recognised, appearing on SQA certificates and carrying SCQF points.

This year our young people dedicated an incredible 1,649 hours to their awards, resulting in three Hi5 Awards, 23 Dynamic Youth Awards and 12 Youth Achievement Awards.

The projects were as diverse as they were inspiring. One young person worked with a KYTHE team member to restore a BMX bike, learning mechanical skills like fitting a new brake system – ensuring the bike could stop as well as it could go! Another completed an award involving technical soldering and electronics, supported by volunteer, John, who understood the “electronic wizardry” involved! A group completed the APEX/PX2® programme, exploring how our brains work, how habits form and how attitudes shape our lives.

A special moment of the evening was the presentation of our second Gold Youth Achievement Award to Liliias, who not only completed this but achieved four additional awards throughout the year – a first for KYTHE and a truly remarkable accomplishment.

Steven Greig reflected, ‘What happened tonight was utterly amazing. Handing out SCQF credit rated and levelled certificates for such a diverse range of activities that has the common factor of starting with what young people want to do. The certificates are important but the journeys to get them is of much more value.’



# Olivia's Story



The idea of “bringing your hobbies to work” has long been promoted at KYTHE. Through various music projects over the years, most recently KYTHE Composes, we have been able to tap into the team’s musical skills. After spending a term concentrating on songwriting, this encourages the creation of creative content and songwriting, tying together creativity and music.

Olivia’s story is among the most notable during these projects. Olivia, who had trouble forming friendships and navigating social situations, began attending KYTHE while she was in S1. Through KYTHE, she was able to pursue her passions, including music, and make new friends.

After that, Olivia began attending the youth band project, which has been a huge help to her for the six years that she has been at KYTHE. Now that she has her own band, she feels like she belongs, can relate to them, and is a member of a group where she can express herself freely!

Olivia responded “yes” to KYTHE’s recognised Youth Awards. These are offered as part of universal and group session, as a method to provide young people the chance to accomplish more than meets the eye! Olivia received her Dynamic Youth Award at the 2025 Awards Giving Evening, which served as a testament to her accomplishments in the KYTHE music groups this year.



I’m happy to report that Olivia has discovered her “thing” in life. She is currently enrolled at the Royal Conservatoire of Music and just gave a solo performance- what a great achievement!



# Ross' Story of Volunteering

**'Get involved, with a bit of humour, you'll be KYTHE'ed very quickly!'**



I started volunteering with KYTHE just over two years ago and it has really helped to open my mind! I felt a bit lost after COVID, after two weekly groups I went to folded, leaving a big gap in my week and I lost any regular contact with people of my own age. I told this to one of the group organisers who suggested I should volunteer somewhere, and she suggested KYTHE.

She contacted Barry, the previous Head of Youth Work, and I was invited along to KYTHE, to meet him and the team and to try it out. The

roles and groups were discussed, and Friday Drop-in was suggested as a place where I would find the most to volunteer with.

At that first drop in, when the young people piled in through the door in droves, I thought 'What have I let myself in for!'. It was quite daunting, because I didn't know anyone apart from the team. But I really enjoyed the vibe and right away I thought 'this is so good!'. Everyone made me feel welcomed, the staff and the young people too, and I do what I can, when I can.



Some of my volunteering highlights have been when young people invite me to play table football at KYTHE, whether at the HUB in Kinross or at the Crook Youth Club. It's great to feel included and invited to join in by the young people. Another was going along to the Perthshire Young People (PYP) Games Day, held at Doo'cot Cricket Pavillion in Perth, where the seven youth work organisations from the strategic youth work partnership got together in teams to compete for the PYP cup!

I completed the Ready for Youth Work course with Laura from Youth Scotland, who gave me confidence to see that what I do when I volunteer matters and made me realise that I had all the skills I needed to volunteer with KYTHE. It's an introduction to Youth Work and gave us all tools and tips to help us when we volunteer with young people. At this course, I also completed a Dynamic Youth Award and was trained how to deliver Hi5 and Dynamic Youth Awards to young people too. I wouldn't have known about these if it wasn't for KYTHE inviting me to this training course.



Gillian said, 'Something really ignited within Ross in terms of volunteering directly following on from the 'Ready for Youth Work' course. I supported Ross by scribing for him. After this, he volunteered to run an activity at Crook Youth Club, and I was so delighted to hear him expressing leadership in this way. Having seen his journey from before to now, it shows that volunteers really do get as much out of KYTHE as the young people do! Now we can't imagine KYTHE without Ross being here!'.

As well as the young people, I have connected with the staff and other volunteers at KYTHE who are in my age group, that's awesome to be involved in. I also think having a good sense of humour helps, too.



Ross is one of our many volunteers. KYTHE relies on the help and support of all of them to support our young people.



***(That's the equivalent of 3.75 full time staff!)***





# Parents' Views



**'KYTHE has been a fantastic opportunity for our child to make new friends, gain confidence and enjoy new experiences. She's had the opportunity to play (and sing!) in a band, write songs and perform in front of an audience - something which is now a big part of her life. We're so grateful to Gillian and the team for creating such a supportive and fun environment.'**

**'I love how my children come to life when they are with their KYTHE people. They don't feel the need to mask who they are to fit in, they are comfortable being them! KYTHE gives children a safe, happy and respected space for them to be themselves and have fun! I was so chuffed with both my kids achievements at the awards night too. You guys rock!'**



**'My son absolutely loves coming along to KYTHE. It is his favourite time of the whole week. He gets to learn new skills and socialise in a really safe environment, where he is accepted and can just be himself. As his Mum, I feel so incredibly grateful to all the wonderful staff and volunteers at KYTHE.'**





# Trustee's Reflections

It's wonderful to hear young people say, 'KYTHE's a great place. It's a lot of people's safe place, where they can go to be themselves.'

We continue to build a sustainable structure which will ensure KYTHE continues to develop in the future. We would like to thank all our staff as we welcomed Andy, our new Head of Youth Work, and our background staff who enable the frontline to do their great work. We couldn't have done it without our volunteers who provide their time, skills, and commitment over 6486 hours! Thank you everyone!



There are many highlights, but being recognised at the National Youth Work Awards as part of the Perthshire Youth Work Partnership (PYWP) was one. Also, the KYTHE Annual Youth Awards Evening celebrated our young people's achievements over the past year. These hard-earned awards are recognised by the SQA and were presented by Steven Greig and Brian Hutton on behalf of the Strategic Youth Work Partnership.

As we reflect on the activities of the last year, KYTHE has a platform to develop so we can provide Dynamic Christian Youth Work, which does Transform Young People's Lives.

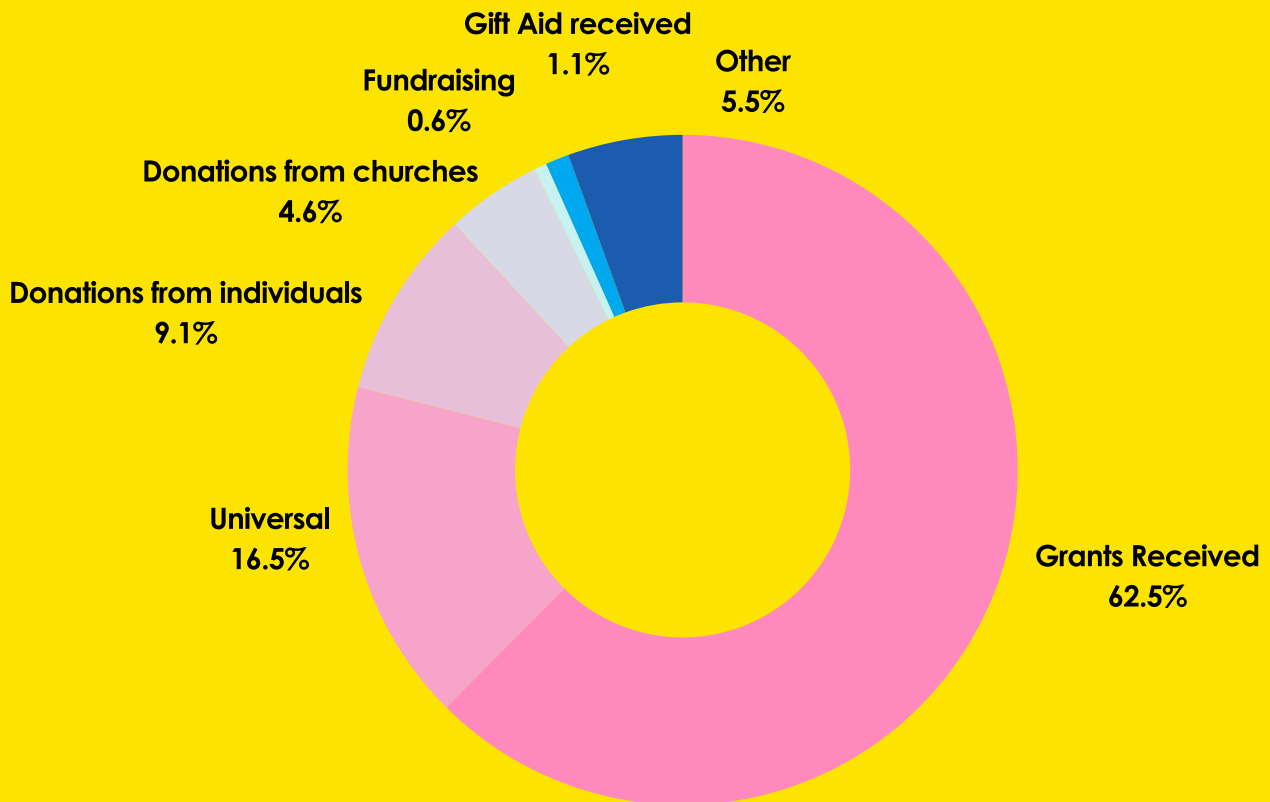
Jaffery Weir,  
Trustee Convenor



***'I can be a bit more myself at KYTHE, rather than having to be worried about judgement because there are people who come here who have similar interests to me. I can get along with them better instead of having to lay low. It's nice to have that form of expression here.'*** LJ (16)



# *Income* 2024-2025

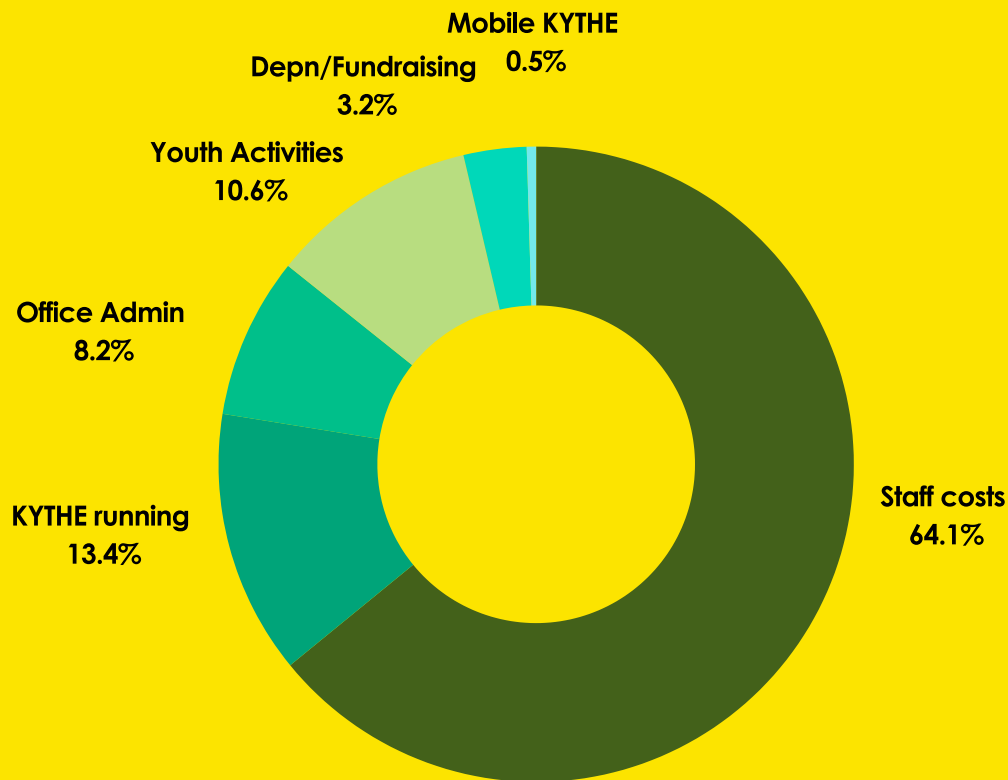


KYTHE's total income for the financial year ended 30th September 2025 was approximately £290k with expenditure of approximately £278k. Full detailed financial information can be found in our Annual Report on our website at [www.kythe.org.uk](http://www.kythe.org.uk)

The majority of our funding comes from grant applications and the Universal Youth Work contract we have with Perth & Kinross Council and The Gannochy Trust. We continue to run as efficiently as possible, keeping costs low, however, the majority of our costs are fixed, being staff costs and Hub running costs.

KYTHE activities are usually free for young people. If you would like to donate on a regular monthly basis or make a one off donation we would be extremely grateful for your support. To donate, visit [www.kythe.org.uk](http://www.kythe.org.uk) and click the 'Donate' button.

# Expenditure 2024-2025



We are thankful to the many people and organisations that support the work of KYTHE to enable us to 'Transform Young Lives'.  
For details of some of these organisations, please see our website:  
<https://kythe.org.uk/fundraising/>



To donate please scan the QR code here:



***'KYTHE's a great place. It's a lot of people's safe place, where they can go to be themselves.' CD (14)***



# Financial Review

Income for the year to 30th September 2025 decreased compared to the previous 15-month period, from £400,973 to £289,525. Expenditure for the year was £277,617 (15-month period to 30 September 2024: £322,476). However, taking 80% of the income and expenditure for the 15 month prior period, to obtain an estimate of a 12 month period, the comparable income would have been £320,779 and the comparable expenditure would have been £257,981. This shows a reduction in income and an increase in expenditure when the 12 month estimates are compared.

Net income has still been generated for the financial period of £11,908 but this is much lower than the net income of £78,497 in the previous period.

The total fund balance at the year-end was £244,871 (2024: £232,963) made up of £165,018 of unrestricted funds (2024: £160,144) and £71,293 of restricted funds (2024: £57,207). In addition, the charity holds £8,560 as fixed assets.

## Reserves Policy

The purpose of the Reserves Policy of the charity is to ensure the stability of the mission, programmes, employment and ongoing operations of the organisation. The charity's reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding or uninsured losses. The target reserves for the charity is a sum equal to three months of average operating costs. The level of reserves that should be in place as a result of this policy is around £70,000 (2024: £65,000). Current level of reserves of the charity, that is unrestricted funds, excluding funds designated for a particular purpose and excluding Fixed Assets, held for the charity's own use, is £165,018 (2024: £160,114). This is over double that which the Trustees have determined should be held. However, the funds held will be used in the coming year to fund salary increases for staff and increases in general running costs. In addition, in the medium term they will be used to improve our accommodation by either extending our current Hub or acquiring a bespoke portacabin to provide additional support to young people in our local area.

## Reference and Administrative Information

Charity Name	Kinross-shire Youth Enterprise SCIO Also known as KYTHE	
Charity number	SC045043	
Principal address	Muirs, Kinross KY13 8FP	
Trustees at date of Report Approval	Jaffrey Weir	Convenor
	Stephen Hutt	Financial Oversight
	Susan Packham	
	Judith Anne Benningwood	Appointed 03/12/2025
Other Trustees during year	No other trustees served during the year	
Independent examiner	Margaret Birse	
Banker	Bank of Scotland	

The Trustees delegate aspects of the day-to-day operations of the charity to the following Overseers

Overseers	Andy Bradley	Head of Youth Work
	Lynn Caldwell	Interim Operations Manager
Key Advisors	Liz Logan	Fundraising Lead
	Cara Chalmers	
	Fiona Eastop	
	Gordon Roy	
Key Advisors	Annika Roberts	Book-keeper





# Structure, Governance and Management

## Constitution

The charity is governed by its Constitution.

The charity was incorporated on 12 August 2014 as a Scottish Charitable Incorporated Organisation (SCIO) and is registered with OSCR. It was set up on the initiative of four Church of Scotland congregations in Kinross-shire (Cleish, Fossoway St Serfs & Devonside, Kinross, and Orwell & Portmoak) and all trustees are members of various local churches. The Board are the Charity Trustees and are the organisation's only members. The organisation is managed by the Board. The Board may delegate functions or powers to sub-committees.

## Appointment of Trustees

There must be a minimum of three Trustees and a maximum of fifteen. Any person aged sixteen or over who subscribes to the purposes of the organisation is eligible to apply to be a Trustee and their suitability is considered by the Board. All Trustees must retire from office at each AGM and are eligible for re-election.

## Charitable Purposes

The organisation is established for charitable purposes only and, in particular, the objects are:

- To provide Christian leadership, training, education, support, fellowship and encouragement among young people in Kinross-shire and the surrounding areas.
- To promote social harmony and mutual understanding among young people in Kinross-shire and the surrounding areas.
- To advance an understanding of the meaning and causes of poverty and the means of prevention or relief of poverty.
- To promote among young people the advancement of understanding of collective and individual responsibility towards the community in which they reside.

At a practical level, the organisation seeks through Dynamic Christian youth work to Transform young people's lives within Kinross-shire and surrounding areas to make good personal decisions and life choices as a result of the activities that it provides.

The Trustees approved this report on 5<sup>th</sup> March 2026

Signed on their behalf by: Andrew Jaffrey Weir

Andrew Jaffrey Weir Convenor

# Independent Examiner's Report

## To the Trustees of KYTHE

I report on the Statement of Account for the charity for the year ended 30<sup>th</sup> September 2025 set out in this document. The Financial Statements are set out on the following pages.

## Respective responsibilities of trustees and examiner

The charity's 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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 particular matters have come to my attention.

## Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## Independent examiner's statement

In connection with my examination, no matter, has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.

Signed Margaret Birse  
Margaret Birse CCFA CIPFA (affil) FCIE  
Tangram Accounting  
23 Clark Avenue  
Linlithgow  
West Lothian, EH49 7AP

6<sup>th</sup> March 2026

# Statement of Financial Activities (SOFA)

## For the Year Ended 30th September 2025

	Note	1 October 2024 - 30 Sept 2025 2025				1 July 2023 - 30 Sept 2024 (15 months) 2024			
		Unrestricted Funds £	Designated Fixed Asset Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Fixed Asset Funds £	Restricted Funds £	Total Funds £
<b>Income and Endowments From:</b>	2								
Donations and Legacies		73,374	-	146,596	219,970	141,984	-	188,071	330,055
Charitable Activities		53,225	-	5,591	58,816	58,774	-	-	58,774
Other Trading Activities		2,561	-	-	2,561	5,844	-	-	5,844
Investment Income		7,593	-	-	7,593	6,300	-	-	6,300
Other Income		585	-	-	585	-	-	-	-
<b>Total Income</b>		<b>137,338</b>	<b>-</b>	<b>152,187</b>	<b>289,525</b>	<b>212,902</b>	<b>-</b>	<b>188,071</b>	<b>400,973</b>
<b>Expenditure On:</b>	3								
Raising Funds		1,812	-	-	1,812	1,627	-	-	1,627
Charitable Activities		130,622	7,082	138,101	275,805	163,798	11,040	146,011	320,849
<b>Total Expenditure</b>		<b>132,434</b>	<b>7,082</b>	<b>138,101</b>	<b>277,617</b>	<b>165,425</b>	<b>11,040</b>	<b>146,011</b>	<b>322,476</b>
Net Income/(Expenditure)		4,904	(7,082)	14,086	11,908	47,477	(11,040)	42,060	78,497
Transfers between Funds		-	-	-	-	-	-	-	-
Net Movement of Funds	9	4,904	(7,082)	14,086	11,908	47,477	(11,040)	42,060	78,497
<b>Reconciliation of Funds</b>									
Total Funds Brought Forward		160,114	15,642	57,207	232,963	112,637	26,682	15,147	154,466
<b>Total Funds Carried Forward</b>		<b>165,018</b>	<b>8,560</b>	<b>71,293</b>	<b>244,871</b>	<b>160,114</b>	<b>15,642</b>	<b>57,207</b>	<b>232,963</b>

The notes on the following pages form part of the Financial Statements.

Note that the length of the accounting period changed last year and that figures for the previous period are therefore not directly comparable.

# Balance Sheet

## At 30th September 2025

	Note	as at 30 September 2025 2024				as at 30 September 2024 2024			
		Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £
<b>Fixed Assets</b>									
Tangible Fixed Assets	6	-	8,560	-	8,560	-	15,642	-	15,642
<b>Total Fixed Assets</b>		<b>-</b>	<b>8,560</b>	<b>-</b>	<b>8,560</b>	<b>-</b>	<b>15,642</b>	<b>-</b>	<b>15,642</b>
<b>Current Assets</b>									
Debtors	7	5,845	-	9,236	15,081	11,064	-	24,000	35,064
Cash at Bank and in Hand		161,313	-	63,836	225,149	151,072	-	33,425	184,497
<b>Total Current Assets</b>		<b>167,158</b>	<b>-</b>	<b>73,072</b>	<b>240,230</b>	<b>162,136</b>	<b>-</b>	<b>57,425</b>	<b>219,561</b>
<b>Liabilities</b>									
Creditors: Amounts falling due within one year	8	2,140	-	1,779	3,919	2,022	-	218	2,240
Net Current Assets/(Liabilities)		165,018	-	71,293	236,311	160,114	-	57,207	217,321
<b>Total Assets less current Liabilities</b>		<b>165,018</b>	<b>8,560</b>	<b>71,293</b>	<b>244,871</b>	<b>160,114</b>	<b>15,642</b>	<b>57,207</b>	<b>232,963</b>

The notes on the following pages form part of these financial statements.

The Financial Statements were approved by the trustees on 5<sup>th</sup> March 2026, and signed on their behalf by

*Andrew Jaffery Weir*

Andrew Jaffrey Weir, Convenor

# Notes to the Financial Statements

## 1. Accounting Policies

### (a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2<sup>nd</sup> Edition, effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Kinross-shire Youth Enterprise SCIO (KYTHE) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### (b) Preparation of the accounts on a going concern basis

The trustees are satisfied that the charity continues to be a going concern.

### (c) Income

- All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income, any performance conditions attached to the income have been met, it is probable that the charity will receive the income and the amount can be measured reliably.
- Fees for provision of charitable activities to other organisations are only recorded in the SoFA when the related service has been delivered. When received prior to that, income is deferred until the appropriate time. Deferred income is measured at the sum paid for the service yet to be delivered.
- Where fees for the provision of charitable activities are not yet received at the year-end they are accrued.
- No amounts are included in the financial statements for services donated by volunteers.
- Debtors are recognised at the settlement amount due.
- Prepayments are valued at the amount prepaid by the charity.

### (d) Expenditure and Irrecoverable VAT

- Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.
- Expenditure is accounted for on an accruals basis.
- Creditors are measured at their settlement amount.
- The charity is not registered for VAT, and resources expended include attributable VAT which cannot be recovered.

### (e) Donated Services, Facilities and Assets

Donated professional services, donated facilities and donated assets for the charity's use are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, the donated services, facilities or assets are recognised on the basis of the value of the gift to the charity – which is the amount that the charity would have been willing to pay to obtain services, facilities or the fixed asset of equivalent benefit on the open market.

For professional services and facilities, a corresponding amount is recognised as expenditure in the period of receipts.

For fixed assets for use by the charity, the value of the donated item is capitalised at the value of the gift to the charity.

### (f) Allocation of support costs

As a small charity, KYTHE has taken advantage of the ability to report by natural classification of expenditure, and not report fully by Charitable Activity.

### (g) Tangible Fixed Assets

- Fixed assets consisting of equipment and fixtures and fittings are capitalised at cost when they have an expected useful life of over 1 year, and a cost of over £3,000.
- Toys, other than computer and video games equipment, are not capitalised, as in general their useful life is not significant. Depreciation is provided at the following annual rates, on a straight line basis, in order to write off each asset over its estimated useful life.
  - Equipment - 33% on cost
  - Fixture and Fittings - 20% on cost
  - Vehicles - 20% on cost

### (h) Taxation

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

### (i) Fund Accounting

Funds are classified as either restricted or unrestricted funds as follows:

**Restricted Funds** can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Unrestricted Funds** are expendable at the discretion of the trustees in furtherance of the objects of the charity.

**Designated Funds** are funds set aside out of unrestricted funds by the trustees for a particular purpose. This designation is for administrative purpose only and does not legally restrict the trustees' discretion to apply these funds. Fixed assets are transferred to a designated fund, in order that the cash position of the charity is clearer.



# Notes to the Financial Statements (cont.)

## 2. Analysis of Income

	1 October 2024 - 30 Sept 2025				1 July 2023 - 30 Sept 2024 (15 months)			
	2025				2024			
Note	Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £
<b>Donations and Legacies</b>								
Donations from Churches	13,285		120	13,405	14,661	-	120	14,781
Donations Regular	8,216			8,216	9,515	-	-	9,515
Donations One-off	2,517		3,122	5,639	9,555	-	390	9,945
Gift Aid Recovery	3,286			3,286	3,198	-	-	3,198
Donations from Trusts	2,300		1,012	3,312	1,800	-	1,000	2,800
Grants	38,970		142,342	181,312	97,255	-	186,561	283,816
Donated Facilities	4,800			4,800	6,000	-	-	6,000
<b>Total Donations and Grants</b>	<b>73,374</b>	<b>-</b>	<b>146,596</b>	<b>219,970</b>	<b>141,984</b>	<b>-</b>	<b>188,071</b>	<b>330,055</b>
<b>Income from Charitable Activities</b>								
Universal Youth Work Grant	47,975			47,975	45,953	-	-	45,953
Contract Youth Services	5,250			5,250	10,250	-	-	10,250
KYTHE Live				-	401	-	-	401
Magnitude			5,591	5,591	2,170	-	-	2,170
	<b>53,225</b>	<b>-</b>	<b>5,591</b>	<b>58,816</b>	<b>58,774</b>	<b>-</b>	<b>-</b>	<b>58,774</b>
<b>Other Trading Activities</b>								
Fundraising - Community Events	717			717	1,582			1,582
Tuck Shop	919			919	1,498			1,498
Use of Premises	800			800	1,963			1,963
Fundraising - Other	125			125	801			801
	<b>2,561</b>	<b>-</b>	<b>-</b>	<b>2,561</b>	<b>5,844</b>	<b>-</b>	<b>-</b>	<b>5,844</b>
<b>Investments - Interest Received</b>	<b>7,593</b>	<b>-</b>	<b>-</b>	<b>7,593</b>	<b>6,300</b>	<b>-</b>	<b>-</b>	<b>6,300</b>
<b>Other Income - Insurance payout and HMRC refund</b>	<b>585</b>	<b>-</b>	<b>-</b>	<b>585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Income</b>	<b>137,338</b>	<b>-</b>	<b>152,187</b>	<b>289,525</b>	<b>212,902</b>	<b>-</b>	<b>188,071</b>	<b>400,973</b>

## 3. Analysis of Expenditure

	1 October 2024 - 30 Sept 2025				1 July 2023 - 30 Sept 2024 (15 months)			
	2025				2024			
Note:	Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £
<b>Expenditure on:</b>								
<b>Raising Funds</b>								
Clothing Costs	1,525	-	-	1,525	-	-	-	-
Other Fundraising Expenditure	83	-	-	83	1,627	-	-	1,627
Tuck Shop Expenditure	204	-	-	204	-	-	-	-
<b>Total Expenditure on Raising Funds</b>	<b>1,812</b>	<b>-</b>	<b>-</b>	<b>1,812</b>	<b>1,627</b>	<b>-</b>	<b>-</b>	<b>1,627</b>
<b>Charitable Activities</b>								
Salaries and Wages including Employer Costs	4 60,371	-	87,533	147,904	89,970	-	95,220	185,190
Staff Travel & Subsistence	1,061	-	866	1,927	2,825	-	17	2,842
Recruitment, Payroll & HR	10,339	-		10,339	10,708	-	-	10,708
Training & Professional Membership Fees	4,769	-	475	5,244	7,480	-	225	7,705
Events & Sessional Work	9,516	-	3,792	13,308	-	-	400	400
Volunteer Costs	33	-	265	298	19	-	290	309
Premises Rent, Rates & Insurance	15,762	-	6,365	22,127	14,848	-	8,736	23,584
Premises Heat & Light	3,428	-	4,287	7,715	842	-	5,025	5,867
Repairs, Renewals & Cleaning	5,220	-	1,065	6,285	5,384	-	315	5,699
Book-keeping and accounting software	10,500	-	120	10,620	11,145	-		11,145
Print, Post, Phone & Internet	7,648	-	3,346	10,994	6,075	-	2,932	9,007
Youth Activities								
Food & Drink	491	-	7,081	7,572	2,151	-	7,215	9,366
Consumables	171	-	3,490	3,661	774	-	3,339	4,113
Music Related	-	-	1,804	1,804	931	-	2,358	3,289
Equipment Expensed	-	-	2,599	2,599	193	-	6,993	7,186
Magnitude/Residentials	-	-	10,419	10,419				
Youth Activities - Other costs	63	-	3,271	3,334	7,613	-	8,247	15,860
Mobile KYTHE	-	-	1,323	1,323	-	-	4,699	4,699
Depreciation	-	7,082	-	7,082	-	11,040	-	11,040
Trustee meeting costs	100	-	-	100	1,740	-	-	1,740
Accounts Preparation & IE	1,150	-	-	1,150	1,100	-	-	1,100
<b>Total Charitable Activity Expenditure</b>	<b>130,622</b>	<b>7,082</b>	<b>138,101</b>	<b>275,805</b>	<b>163,798</b>	<b>11,040</b>	<b>146,011</b>	<b>320,849</b>
<b>Total Expenditure</b>	<b>132,434</b>	<b>7,082</b>	<b>138,101</b>	<b>277,617</b>	<b>165,425</b>	<b>11,040</b>	<b>146,011</b>	<b>322,476</b>



## Notes to the Financial Statements (cont.)

### 4. Staff Costs and Numbers

	2025	2024
Average Head Count During Period	6	6
<b>Staff Costs</b>		£
Gross Wages & Salaries	136,257	169,666
Employer's NIC	14,583	14,334
Employment Allowance	(8,774)	(8,297)
Employer's Pension Contribution	5,838	9,487
<b>Total Staff Cost</b>	<b>147,904</b>	<b>185,190</b>

No employees received employee benefits in excess of £60,000

### 5. Trustee Remuneration and Related Party Transactions

No trustees were paid remuneration for any work done for the charity (2024: none)

The total aggregated amount gifted by trustees to the charity was £0 (2024: £0).

### 6. Fixed Assets

	2025				2024			
	Vehicles £	Fixtures and Fittings £	Equipment £	Total £	Vehicles £	Fixtures and Fittings £	Equipment £	Total £
<b>Cost</b>								
Opening Cost	22,800	6,368	9,000	38,168	22,800	6,368	9,000	38,168
Additions	-	-	-	-	-	-	-	-
<b>Closing Cost</b>	<b>22,800</b>	<b>6,368</b>	<b>9,000</b>	<b>38,168</b>	<b>22,800</b>	<b>6,368</b>	<b>9,000</b>	<b>38,168</b>
<b>Depreciation</b>								
Accumulated Depreciation	10,640	4,136	7,750	22,526	4,940	2,546	4,000	11,486
Charge for the period	4,560	1,272	1,250	7,082	5,700	1,590	3,750	11,040
<b>Total Depreciation to date</b>	<b>15,200</b>	<b>5,408</b>	<b>9,000</b>	<b>29,608</b>	<b>10,640</b>	<b>4,136</b>	<b>7,750</b>	<b>22,526</b>
<b>Net Book Value</b>								
Opening Value	12,160	2,232	1,250	15,642	17,860	3,822	5,000	26,682
<b>Closing Value</b>	<b>7,600</b>	<b>960</b>	<b>-</b>	<b>8,560</b>	<b>12,160</b>	<b>2,232</b>	<b>1,250</b>	<b>15,642</b>

### 7. Debtors

	2025				2024			
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Prepayments	1,072	-	1,486	2,558	1,281	-	-	1,281
Rent Pre-payment	580	-	2,750	3,330	3,225	-	-	3,225
Grants Receivable	-	-	5,000	5,000	-	-	24,000	24,000
Gift Aid Receivable	765	-	-	765	3,198	-	-	3,198
Outstanding Hall Rent Income	400	-	-	400	200	-	-	200
Bank Interest	2,968	-	-	2,968	2,998	-	-	2,998
Sum up sum due	60	-	-	60	162	-	-	162
<b>Total Debtors</b>	<b>5,845</b>	<b>-</b>	<b>9,236</b>	<b>15,081</b>	<b>11,064</b>	<b>-</b>	<b>24,000</b>	<b>35,064</b>

### 8. Creditors

	2025				2024			
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Outstanding Invoices	1	-	1,001	1,002	819	-	218	1,037
Outstanding Expenses	-	-	-	-	103	-	-	103
HMRC Liability	989	-	778	1,767	-	-	-	-
Accruals - IE Fee	1,150	-	-	1,150	1,100	-	-	1,100
<b>Total Short-term Creditors</b>	<b>2,140</b>	<b>-</b>	<b>1,779</b>	<b>3,919</b>	<b>2,022</b>	<b>-</b>	<b>218</b>	<b>2,240</b>

## Notes to the Financial Statements (cont.)

### 9. Fund Movement

	Opening Balance at 01/07/2023 £	Income £	Expenditure £	Closing Balance at 30/9/2024 £	Income £	Expenditure £	Closing Balance at 30/9/2025 £
<b>Unrestricted Funds</b>							
General Unrestricted Fund	112,637	212,902	(165,425)	160,114	137,338	(132,434)	165,018
<b>Unrestricted Project Funds</b>	<b>112,637</b>	<b>212,902</b>	<b>(165,425)</b>	<b>160,114</b>	<b>137,338</b>	<b>(132,434)</b>	<b>165,018</b>
Designated Fixed Assets	26,682		(11,040)	15,642		(7,082)	8,560
<b>Total Unrestricted Funds</b>	<b>139,319</b>	<b>212,902</b>	<b>(176,465)</b>	<b>175,756</b>	<b>137,338</b>	<b>(139,516)</b>	<b>173,578</b>
<b>Restricted Funds</b>							
Apprentice Yoth Worker	3,000		(3,000)	-	-	-	-
Art Fund	-	9,000	(8,977)	23	8,000	(4,243)	3,780
Away Stays	600		(600)	-			-
Bible Alive	-	120	(120)	-	-	-	-
Bike Maintenance					362	(362)	-
Christian Activities	-	-	-	-	15,130	(12,805)	2,325
Digital Devices	-	5,665	(5,665)	-	-	-	-
Drop -in	-	-	-	-	12,762	(6,650)	6,112
Employability	-	14,000	(10,722)	3,278	6,000	(6,199)	3,079
Fossway Youth Club	-	-	-	-	4,400	(4,364)	36
KYTHE Connects		23,000	(7,380)	15,620	-	(9,563)	6,057
Magnitude		390	(390)	-	6,461	(6,461)	-
Mobile KYTHE	3,402	17,924	(19,217)	2,109	14,135	(9,582)	6,662
Music Related Activity	-	13,500	(7,773)	5,727	12,408	(12,664)	5,471
Operational Manager Salary		18,066	(18,066)	-	18,066	(18,066)	-
National Lottery - Young Start		60,000	(30,000)	30,000	30,000	(29,835)	30,165
Outreach		15,536	(15,536)	-	10,241	(10,241)	-
Premises Reconfiguration	-	-	-	-	6,498	-	6,498
School Holiday Activities 2023/24	8,145	9,038	(17,183)	-			-
School Holiday Activities ongoing		1,655	(1,205)	450	4,947	(5,397)	-
Study Group	-	-	-	-	2,277	(1,669)	608
Volunteer Equipment		177	(177)	-		-	-
Woodwork - Springfield	-	-	-	-	500	-	500
<b>Total Restricted Funds</b>	<b>15,147</b>	<b>188,071</b>	<b>(146,011)</b>	<b>57,207</b>	<b>152,187</b>	<b>(138,101)</b>	<b>71,293</b>
<b>Total Funds</b>	<b>154,466</b>	<b>400,973</b>	<b>(322,476)</b>	<b>232,963</b>	<b>289,525</b>	<b>(277,617)</b>	<b>244,871</b>

## Notes to the Financial Statements (cont.)

### 10. Nature and Purpose of Funds

#### Unrestricted Funds

General Unrestricted Funds:	Funds available for the trustees to use to fulfil the charitable purposes of the charity, at their discretion
Designated Fixed Asset Fund:	This fund holds the Cost/Fair Value of Fixed Assets of the charity less depreciation charged to the fund. This is done where on purchase any restriction on funding used to purchase the asset is discharged.

#### Restricted Funds

Apprentice Youth Worker:	Represents funds received for costs associated with employing an apprentice youth worker.
Art Fund:	Represents funds received for delivery of an Art Programme.
Away Stays:	Represents funds received specifically towards an SU summer camp.
Bible Alive:	Represents funds received specifically to cover the costs of a Bible Alive Training course for one volunteer.
Bike Maintenance:	Represents funds given specifically towards bike maintenance activities.
Christian Activities:	Represents funds provided specifically towards Christian activities of the charity.
Digital Devices:	Represents Funds received to purchase iPads and accessories.
Drop-in:	Represents funds received specifically for the Drop-in activity.
Employability:	Represents Funds received to provide Employability Related Programmes.
Fossway Youth Club:	Represents funds given specifically towards activities at the Fossway Youth Club.
KYTHE Connects:	Represents funds received from the Church of Scotland from their Seeds for Growth Programme.
Magnitude:	Represents Funds received towards the costs of the Magnitude Summer Festival.
Mobile KYTHE:	Represents funds provided specifically for the Mobile KYTHE Project
Music Related Activity:	Represents funds received for delivery of a Music Programme.
National Lottery - Young Start:	Represents funding provided by the National Lottery Young Start Fund towards KYTHES's projects including 75% of a full-time youth worker and 50% of the part -time youth worker costs.
Operational Manager Salary:	Represents funds received towards the salary costs of the Operations Manager.
Outreach:	Represents funds received towards an Outreach programme.
Premises Reconfiguration:	Represents funds given specifically towards the reconfiguration/redevelopment of the charity's premises.
School Holiday Activities:	Represents funds provided specifically for additional activities held during school holidays.
Study Group:	Represents funds given to support the study group within KYTHE.
Volunteer Equipment:	Represents funds given specifically to cover the purchase of specialist equipment for one of our volunteers.
Woodwork:	Represents funds provided specifically towards a woodwork project.



# Transforming Young Lives

Our mission is to ensure every young person in Kinross-shire is given the opportunities they need to reach their potential.

We take a personalised approach to youth work and every young person coming through our door is valued as an individual.

## Supported by



### For more information contact:

Telephone: 01577 869290

Email: [info@kythe.org.uk](mailto:info@kythe.org.uk)

Address: KYTHE, Muirs, Kinross, KY13 8FP

Website: [www.kythe.org.uk](http://www.kythe.org.uk)

