

Cheviot Youth

A Scottish Charitable Incorporated Organisation

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Cheviot Youth

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

Cheviot Youth

Reference and Administrative Details

Trustees	G Stephenson M McKnight G Chandler L Taylor P Krug
Secretary	O G Adams
Principal Office	The Planet Border Ice Rink Abbotseat Road Kelso TD5 7SL
Charity Registration Number	SC034865
Bankers	Bank of Scotland
Independent Examiner	Deans 27 North Bridge Street Hawick TD9 9BD

Cheviot Youth

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

Cheviot Youth's charitable purposes, as stated in its constitution, are:

1. To advance education through the promotion and provision of a strong, sustainable youth-work service in the Cheviot area (Kelso and Jedburgh) helping young people develop skills and thrive in a safe, inclusive environment.
2. To promote and support the active participation of children and young people in decisions that affect them.

In furtherance of these purposes, the charity delivers a coherent programme of youth work, wellbeing, and psychological support designed to strengthen personal, social, and emotional development.

Guided by its Strategic Pathway 2024–27, Cheviot Youth aims to:

- deliver high-quality, issue-based youth work that builds confidence, resilience, and participation;
- provide specialist programmes that promote positive mental health and self-management;
- embed volunteering as both a delivery mechanism and a route to personal development; and
- invest in staff training and professional growth to sustain service quality.

The charity operates two complementary strands:

- Youth Work Services – open-access and targeted youth clubs, outreach, one-to-one wellbeing support, and community projects across the Cheviot locality.
- Insight Youth – a specialist therapeutic and psychological-support service coordinated from the Cheviot base and delivered through hubs in Kelso, Tweedbank, and Hawick. While its reach extends across the wider Scottish Borders, the Trustees regard these activities as directly supportive of the charity's constitutional purpose of advancing education and wellbeing through youth development.

All work is conducted in accordance with the charity's principles of inclusion, equality, and participation.

Cheviot Youth

Trustees' Report

Objectives, strategies and activities

Staff achievements

Managing, supervising and working closely alongside our volunteers are our hard working, and enthusiastic staff who work tirelessly for the children, young people and families for whom we strive to help and support through difficult and challenging times.

Trustee direction

Looking after all the staff, the volunteers and all our service users are the volunteer Board of Trustees who give their time willingly and with such great enthusiasm to help guide and direct our charity. The coming year sees them embark on another Strategic Pathway looking at how the charity should manage and conduct its affairs from this year to 2027. Such an undertaking takes understanding, thoughtfulness, patience and an ability to see the bigger societal picture as it steers a course through what is expected to be difficult choppy waters in the short to medium term.

Funders Support

Our funders make Cheviot Youth happen. Their increasing commitment to fund Cheviot youth for longer than one year and to explore three, four and five year funding support has given us the ability to forward plan. It has allowed us to employ all our staff on permanent contracts and to join with many others in being a Living Wage Employer. To all of them we say we need you, please carry on supporting our charity and thank you.

Local and national understanding

We would not be able to do half of what we do without the support of central and local government. For central government we thank them for their six figure support of our work, it still isn't enough and is still a bidding war with other charities and community groups who do so much to ensure that the fabric of our society just about holds together. Local government, with little to spend, still manages to offer Cheviot Youth much. We take this occasion to personally thank our local councillors, Euan, Simon and Tom in Kelso, and Pam, Sandy and Scott in Jedburgh for their unerring support of our work.

Use of volunteers

This year once again I am happy to report the significant contribution and wide ranging involvement made to the work of our charity by our volunteers and our continued effort to put the role of volunteer at the centre of Cheviot Youth's work.

All of the excellent work with the Cheviot community and beyond would not be possible without our dedicated and committed volunteers to whom we are ever grateful.

Cheviot Youth

Trustees' Report

Achievements and performance

During 2024–25 Cheviot Youth continued to strengthen its provision and extend the quality and reach of its support for children, young people, and families.

Youth Work Services

- Delivered weekly youth clubs in Kelso and Jedburgh engaging over 200 young people aged 10–18.
- Achieved positive outcomes, with 80 per cent reporting increased confidence and reduced isolation.
- Provided early-intervention wellbeing support through the Stepping Stones project.
- Delivered environmental and climate-action initiatives with the Scottish Borders Climate Action Network and Berwickshire Marine Reserve.
- Strengthened partnerships with Scottish Borders Council, local schools, Youth Borders, and LGBT Youth Scotland, upgrading facilities through CLLD funding.
- Re-established delivery in Jedburgh Grammar School with National Lottery support.

Insight Youth

- Delivered more than 2,000 counselling and psychotherapy sessions.
- Received approximately 180 referrals — an 89 per cent increase on the previous year.
- Opened a new Hawick Hub, extending access across the western Borders.
- Secured £75,000 from the Health and Social Care Alliance Scotland (Self Management for Life Fund) for the Being Me programme supporting neurodivergent young people.
- Continued delivery under the Scottish Government's Investing in Communities Fund – Under One Roof and sustained partnership with The Robertson Trust.
- Implemented a trainee-therapist framework and supported postgraduate training for three senior therapists.
- Delivered collaborative programmes with Parent Space, Borders College, and Stable Life, embedding therapy within community settings.

Governance and financial systems were strengthened through partnership with FBR Seed Accountants and Deans Chartered Accountants, ensuring accurate project-level monitoring and transparency.

Financial review

Results for the Year

Total income for 2024–25 was £210,957 (2023–24: £220,588).

Total expenditure was £281,423 (2023–24: £270,735), resulting in a net reduction in total funds of £70,466.

At 31 March 2025, total funds stood at £29,852, comprising £32,276 unrestricted and (£2,424) restricted.

The reduction reflects the completion and timing of multi-year grants and deliberate investment in service continuity during funding transitions.

During the year the Trustees undertook a managed programme of cost reduction and re-alignment of staffing and overheads to establish a sustainable baseline aligned to current income. This successfully stabilised the charity's cost base and positions it for renewed growth in 2025–26.

Policy on reserves

The Board aims to maintain unrestricted reserves covering two to three months of core operating expenditure to ensure continuity of essential services.

At 31 March 2025, unrestricted reserves stood at £32,276, which is within the policy range relative to the reduced operating base established during the year. The Trustees review the reserves position annually to ensure it remains appropriate to the charity's scale and risk profile.

Cheviot Youth

Trustees' Report

Principal funding sources

The principal funding has been from central government, national lottery, trust and foundation grants and donations.

Scottish Government – Investing in Communities Fund
Health and Social Care Alliance Scotland – Self Management for Life Fund
The Robertson Trust
Scottish Borders Council Service Level Agreement
National Lottery Community Fund
Community-Led Local Development (YLAG)
Scottish Borders Climate Action Network
Maple Trust, WM Mann Foundation, and other donors

The Trustees record their gratitude to all funders and partners for their continued confidence and support

Investment policy and objectives

Cheviot Youth's income is derived either from project specific grants, and donations from organisations or individuals who want to make their contribution to the delivery of the service. Therefore most of our funds are spent in the short to medium term, leaving little scope for long term investment.

Plans for future periods

Aims and key objectives for future periods

For 2025–26 the Trustees intend to:

- Continue full delivery of the Being Me programme across all hubs.
- Develop a fourth hub in Eyemouth to extend access to the eastern Borders.
- Advance plans for the Kelso Hub capital development, modernising and future-proofing the charity's principal base.
- Expand senior youth provision and volunteering opportunities within the Cheviot locality.
- Build a modest stream of trading income that strengthens the charity's independence and long-term resilience.
- Continue to invest in workforce development, governance training, and funding diversification to sustain resilience and growth.

Structure, governance and management

Nature of governing document

Cheviot Youth is a Scottish Charitable Incorporated Organisation constituted on 2 March 2015 and governed by its constitution.

Recruitment and appointment of trustees

The Board of Trustees is responsible for the overall strategic direction, governance, and compliance of the charity.

Induction and training of trustees

Trustees are appointed or co-opted in accordance with the constitution and serve on a voluntary basis. The Board meets regularly throughout the year to review performance, monitor finances, and oversee risk management.

Organisational structure

Operational management is delegated to the Youth Work Manager and the Head of Psychological Services, who lead day-to-day delivery across both service strands. The Board retains oversight of safeguarding, finance, and compliance, supported by professional accountancy and examination arrangements.

Cheviot Youth

Trustees' Report

Major risks and management of those risks

General risk

A risk register is maintained and reviewed annually, identifying key risks in relation to funding continuity, staffing capacity, and facilities. Mitigation measures include active grant diversification, financial oversight systems, and regular governance review.

Financial Instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Funds held as custodian trustee on behalf of others

No funds are held on behalf of other organisations.

The annual report was approved by the trustees of the charity on 4 December 2025 and signed on its behalf by:



.....
P Krug
Trustee

Cheviot Youth

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006, the applicable Accounts Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 4 December 2025 and signed on its behalf by:

Peter Krug

.....
P Krug
Trustee

Cheviot Youth

Independent Examiner's Report to the trustees of Cheviot Youth

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The 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 under section 44(1) (c) of the Act;
- to state whether particular matters have come to my attention.

Basis of 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 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 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 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.



.....
David Campbell
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date: 4-12-25

Cheviot Youth

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		76,271	99,947	176,218
Other trading activities		2,559	32,169	34,728
Investment income	4	11	-	11
Total Income		78,841	132,116	210,957
Expenditure on:				
Charitable activities		(55,651)	(225,772)	(281,423)
Total Expenditure		(55,651)	(225,772)	(281,423)
Net movement in funds		23,190	(93,656)	(70,466)
Reconciliation of funds				
Total funds brought forward		9,086	91,232	100,318
Total funds carried forward	14	32,276	(2,424)	29,852
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		42,688	171,128	213,816
Other trading activities		5,482	1,290	6,772
Total Income		48,170	172,418	220,588
Expenditure on:				
Charitable activities		(47,932)	(222,803)	(270,735)
Total Expenditure		(47,932)	(222,803)	(270,735)
Net income/(expenditure)		238	(50,385)	(50,147)
Gross transfers between funds		6,741	(6,741)	-
Net movement in funds		6,979	(57,126)	(50,147)
Reconciliation of funds				
Total funds brought forward		2,107	148,358	150,465
Total funds carried forward	14	9,086	91,232	100,318

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 14.

Cheviot Youth

(Registration number: SC034865)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	12	116	-
Cash at bank and in hand		35,229	100,954
		<u>35,345</u>	<u>100,954</u>
Creditors: Amounts falling due within one year	13	<u>(5,493)</u>	<u>(636)</u>
Net assets		<u>29,852</u>	<u>100,318</u>
Funds of the charity:			
Restricted funds		(2,424)	91,232
Unrestricted income funds			
Unrestricted funds		<u>32,276</u>	<u>9,086</u>
Total funds	14	<u>29,852</u>	<u>100,318</u>

These accounts have been prepared in accordance with the provisions of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 4 December 2025 and signed on their behalf by:

Peter Krug

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P Krug
Trustee

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

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) (effective October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005.

Basis of preparation

Cheviot Youth meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts are presented in £ and are rounded to the nearest £1.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2025

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2025	2024
		£	£	£
Donations and legacies;				
Donations from individuals	959	4,507	5,466	9,066
Grants, including capital grants;				
Government grants	-	53,394	53,394	43,122
Grants from other charities	75,312	42,046	117,358	161,628
	<u>76,271</u>	<u>99,947</u>	<u>176,218</u>	<u>213,816</u>

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from other trading activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2025 £	Total 2024 £
Trading income;				
Sales of goods and services	58	32,169	32,227	3,571
Property rental income	2,501	-	2,501	3,201
	<u>2,559</u>	<u>32,169</u>	<u>34,728</u>	<u>6,772</u>

4 Investment income

	Unrestricted funds	
	General £	Total 2025 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>11</u>	<u>11</u>

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2025 £	Total 2024 £
Wages and salaries	182,845	-	182,845	166,717
Employer National Insurance	8,996	-	8,996	5,579
Staff training	6,850	-	6,850	2,502
Travelling	9,954	-	9,954	15,391
Heat, light & power	9,783	-	9,783	12,627
Insurance	2,150	-	2,150	1,746
Repairs	10,300	-	10,300	14,229
Telephone	4,236	-	4,236	4,296
Printing, postage & stationery	1,047	-	1,047	900
Subscriptions	3,249	-	3,249	1,849
Recruitment costs	610	-	610	287
Events	35,155	-	35,155	38,362
Accountancy fees	-	480	480	480
Consultancy fees	-	1,902	1,902	2,004
Bookkeeping fees	-	3,417	3,417	3,403
Bank charges	449	-	449	363
	<u>275,624</u>	<u>5,799</u>	<u>281,423</u>	<u>270,735</u>

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Independent examiner fees			
Examination of the financial statements	480	480	480
	480	480	480

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Operating leases - other assets	8,083	8,083

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

G Chandler

G Chandler received remuneration of £350 (2024: £600) during the year.

The treasurer was paid an honorarium of £350 (2024: £600).

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	164,045	164,278
Social security costs	8,996	5,579
Pension costs	5,534	2,439
	<u>178,575</u>	<u>172,296</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Youth workers	13	13
Administration	1	1
	<u>14</u>	<u>14</u>

No employee received emoluments of more than £60,000 during the year

10 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	480	480

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Debtors

	2025 £
Other debtors	116

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,833	-
Other creditors	210	186
Accruals	450	450
	<u>5,493</u>	<u>636</u>

14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General funds - Kelso	9,086	78,841	(55,651)	32,276
Restricted funds				
Holiday Programme	4,716	-	(81)	4,635
Insight Youth	-	65,253	(150,896)	(85,643)
Cafe & Food Programme	511	-	-	511
Youth Work Services	6,954	66,863	(74,795)	(978)
Mental Health Support	79,051	-	-	79,051
Total restricted funds	<u>91,232</u>	<u>132,116</u>	<u>(225,772)</u>	<u>(2,424)</u>
Total funds	<u>100,318</u>	<u>210,957</u>	<u>(281,423)</u>	<u>29,852</u>

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General funds - Kelso	509	36,070	(34,234)	6,741	9,086
General funds - Jedburgh	1,598	12,100	(13,698)	-	-
	<u>2,107</u>	<u>48,170</u>	<u>(47,932)</u>	<u>6,741</u>	<u>9,086</u>
Restricted funds					
Holiday Programme	1,932	6,596	(3,812)	-	4,716
Cafe & Food Programme	18,471	24,652	(42,612)	-	511
Train; Employ & Advice	18,260	(11,000)	(519)	(6,741)	-
Youth Work Services	42,541	49,557	(65,144)	(20,000)	6,954
Mental Health Support	67,154	102,613	(110,716)	20,000	79,051
Total restricted funds	<u>148,358</u>	<u>172,418</u>	<u>(222,803)</u>	<u>(6,741)</u>	<u>91,232</u>
Total funds	<u>150,465</u>	<u>220,588</u>	<u>(270,735)</u>	<u>-</u>	<u>100,318</u>

The specific purposes for which the funds are to be applied are as follows:

Grant funding is restricted by its nature. Unspent grants are carried forward to future periods.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	35,229	-	35,229
Current liabilities	(2,953)	(1,374)	(4,327)
Total net assets	<u>32,276</u>	<u>(1,374)</u>	<u>30,902</u>

CERTIFICATE *of* SIGNATURE

REF. NUMBER
VJSPX-GE8QE-9CVVK-8ETSK

DOCUMENT COMPLETED BY ALL PARTIES ON
04 DEC 2025 15:52:21
UTC

SIGNER

PETER KRUG

EMAIL
PETER.KRUG@BTINTERNET.COM

TIMESTAMP

SENT
04 DEC 2025 13:58:42

VIEWED
04 DEC 2025 15:46:30

SIGNED
04 DEC 2025 15:52:21

SIGNATURE

Peter Krug

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RECIPIENT VERIFICATION

EMAIL VERIFIED
04 DEC 2025 15:46:30

