

REGISTERED COMPANY NUMBER: SC207926 (Scotland)
REGISTERED CHARITY NUMBER: SC022005

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025
FOR
EILDON WEST YOUTH HUB LTD**

JRW Hogg & Thorburn
Chartered Accountants
Riverside House
Ladhope Vale
Galashiels
Selkirkshire
TD1 1BT

EILDON WEST YOUTH HUB LTD

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FOR THE YEAR ENDED 30TH JUNE 2025**

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EILDON WEST YOUTH HUB LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 2025. The trustees have adopted the provisions of 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 1 January 2019).

The trading name of Eildon West Youth Hub Ltd is TD1 Youth Hub.

OBJECTIVES AND ACTIVITIES

Objectives and aims

- (1) To relieve the needs, distress and suffering of young persons residing in the Operating Area with a view to improving their condition of life.
- (2) To advance education among young people who are residents of the Operating Area and, in particular, so as to develop their physical, mental, social and spiritual capacities so that they may grow to full maturity as individuals and members of society.
- (3) To provide facilities within the Operating Area for recreation and other leisure time occupation available to young persons with a view to improving their conditions of life.
- (4) To promote, establish, operate and/or support other schemes of a charitable nature for the benefit of the residents of the Operating Area.

and to further these objects "the organisation will provide a non-judgemental approach to working/engaging with the young in Galashiels and its environs ("The Operating Area") and to adopt an inclusive approach in providing a safe and caring environment for such young people to come to be valued in their own right".

EILDON WEST YOUTH HUB LTD

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2025

ACHIEVEMENTS AND PERFORMANCE

Review of activities

As Chair, it is a privilege to present TD1 Youth Hub's 2025 Impact Report (which can be found on our webpage www.td1.org.uk), which highlights our transformative work with young people, guided by our values of trust, responsiveness, inclusion, empowerment and support. This success is built on strong governance ensuring transparency, accountability and a clear strategic direction. Our Board's commitment to robust oversight strengthens our decision-making and keeps us true to our mission.

TD1 is in a healthy position, both financially and operationally, thanks to the dedication and professionalism of our Chief Executive, our wonderful staff team and our volunteers. Their energy, compassion and creativity bring our 2024-2027 Business Plan to life, delivering impactful youth services that truly change lives. We are deeply grateful to our many funders and donors whose contributions big and small enable our zero-barrier approach, ensuring every young person can access our services.

Our Board is vibrant and future-ready, with new members bringing fresh energy, evident in our dynamic yearly strategy session. My heartfelt thanks to my fellow Board members for their steadfast support and dedication. To our young people, families, and community - thank you. Reading the stories and witnessing the journeys our young people take is an honour and a constant reminder of why we do what we do.

Together, we're shaping a brighter future.

At a glance - Key Highlights (2024/25)

" Reach: around 350+ young people engaged across drop-ins, targeted groups, schools, and 1:1 work.

" Drop-ins: 261 sessions over 52 weeks; 312 individual attendees; 35 average per session; around 5,000 meals provided.

" Summer programme impact: 96% of young people enjoyed the programme; 92% said it prevented boredom. Parents reported 100% enjoyment and confidence gains, with 91% seeing new friendships and 94% trying new activities.

" Schools & learning: embedded school-based youth work in Galashiels Academy, including the SCQF Level 4 Mental Health & Wellbeing Award (Thrive) and transitions support (Engage).

" Diversionary offer: consistent Friday-evening activities providing positive alternatives at peak-risk times; strengthened weekend and outreach presence.

" Inclusive spaces: Chromonauts creative group delivered 37 sessions with 29 participants (137 attendances), building confidence and connection.

" Community presence: new and sustained local offers including Stow Youth Club, Tweedbank Youth Club, the Langlee graffiti project and Walk for Sean (six guided walks a year with Hike & Bike Hub).

" Recognition: explicitly referenced in the Scottish Borders Local Child Poverty Report 2025-26 for early intervention, mental health support, school engagement, and inclusion.

Practice and impact

Our five values - Trusted, Responsive, Inclusive, Empowering, Supportive - shape delivery choices and everyday interactions. Young people access TD1 in ways that suit them: dropping in for food and company, joining small groups for mental health and transitions support or taking part in creative and outdoor activities that build confidence, social skills and routine. Feedback and case studies this year show reduced isolation, stronger self-regulation, smoother moves into S1 and clearer pathways into wider TD1 opportunities (e.g. Tuesday Group, Board Games, volunteering). Families report relief from cost pressures, better structure in the week and improved wellbeing at home.

Partnerships and community

We continue to work closely with schools, Scottish Borders Council, CLD, Scottish Fire & Rescue Service, Police Scotland, social work, health, housing, YouthBorders and community organisations. Co-design with young people remains central from choosing Friday diversionary activities to shaping creative projects and helping to host community events. Our role in local plans, including child poverty work, reflects confidence in TD1 as a consistent space where youth voice drives practical change.

EILDON WEST YOUTH HUB LTD

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2025

Governance, risk and compliance

The board met regularly to oversee strategy, delivery quality, safeguarding, risk, and people. The Business Plan 2024-27 guided decisions and resource planning. The Safeguarding & Child Protection Policy (updated April 2025) remained active with PVG processes and staff training. We maintained embedded evaluation through Teckle which tracked outcomes across services and used learning to refine offers.

Looking ahead

In the coming year we will deepen outreach capacity, especially Langlee, strengthen school partnerships, and widen inclusive pathways into creativity, outdoors, volunteering, and employability. We will keep delivery youth-led and barrier-free, invest in our team, and evidence outcomes clearly, so young people in our communities can keep finding their voice, their space and their hub.

On behalf of the Trustees

Peter Croan, Chair

FINANCIAL REVIEW

Financial review

The charity generated a surplus of £44,550 for the year ended 30 June 2025 (deficit 2024, £32,515).

The charity's total funds as at 30 June 2025 were £440,929 (2024, £396,379) which includes restricted funds of £388,055 (2024, £364,839).

The charity continued to develop funding for the project during the year and the Board are confident that the financial position will continue to improve during the forthcoming year.

Reserves policy

Eildon West Youth Hub aims to maintain free reserves equivalent to three to six months of core operating expenditure. This level is considered appropriate to ensure the charity can:

- " continue to deliver essential services to young people in the event of unforeseen shortfalls in income,
- " manage cashflow fluctuations and timing differences in grant payments, and
- " provide stability during periods of change or unexpected cost increases.

At present, the charity is working towards achieving this target level of reserves. Free reserves will be reviewed by the Board of Trustees annually, taking into account financial risk, future funding commitments, and the sustainability of service delivery.

Restricted funds, fixed assets, or funds designated for specific projects are not included in the calculation of free reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Constitution

The charity, which is a recognised charity in Scotland number SC022005, is a charitable company limited by guarantee and was set up by a Memorandum of Association on 7 June 2000.

The principle objects of the charity are laid out in its Memorandum of Association.

There have been no significant changes in the objectives since the last annual report other than those disclosed in the Review of Activities below.

EILDON WEST YOUTH HUB LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Method of appointment or election of directors

The management of the charity is the responsibility of the Directors who are elected and coopted under the terms of the Articles of Association.

Organisational structure and decision making

The Directors meet at regular intervals to discuss and review the Charity's governance and activities. The day to day management of the Charity is delegated to the Project Manager who is accountable to the Directors. The Project Manager is responsible for the supervision and management of the Charity's other employees.

Related party relationships

In the opinion of the Directors there are no material related party relationships which require to be disclosed.

Risk management

The Directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC207926 (Scotland)

Registered Charity number

SC022005

Registered office

47a Ladhope Vale
Galashiels
Selkirkshire
TD1 1BW

Trustees

Ms E A Bain Additional Needs Assistant
P Croan Accountant
G H Wells Retired Police Officer
W S Bell Retired consultant
G Brown Management consultant
Mrs S J Glen
Ms E Fairley
Mrs D V Pineda

Company Secretary

D D Ormston

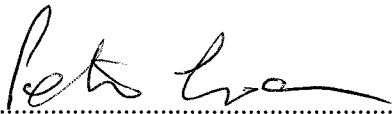
EILDON WEST YOUTH HUB LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

JRW Hogg & Thorburn
Chartered Accountants
Riverside House
Ladhope Vale
Galashiels
Selkirkshire
TD1 1BT

Approved by order of the board of trustees on 29th October 2025 and signed on its behalf by:



.....
P Croan - Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EILDON WEST YOUTH HUB LTD**

I report on the accounts for the year ended 30th June 2025 set out on pages seven to seventeen.

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. 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.

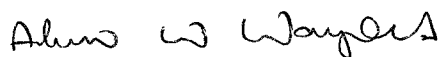
Independent examiner's statement

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.



Andrew W Wayness
The Institute of Chartered Accountants of Scotland

JRW Hogg & Thorburn
Chartered Accountants
Riverside House
Ladhope Vale
Galashiels
Selkirkshire
TD1 1BT

Date: 30th October 2025

EILDON WEST YOUTH HUB LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	158,604	304,371	462,975	313,789
Other trading activities	3	<u>6,050</u>	<u>-</u>	<u>6,050</u>	<u>6,400</u>
Total		<u>164,654</u>	<u>304,371</u>	<u>469,025</u>	<u>320,189</u>
EXPENDITURE ON					
Charitable activities					
Youth work		<u>227,375</u>	<u>197,100</u>	<u>424,475</u>	<u>352,704</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	(62,721) <u>84,056</u>	107,271 <u>(84,056)</u>	44,550 <u>-</u>	(32,515) <u>-</u>
Net movement in funds		21,335	23,215	44,550	(32,515)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>31,540</u>	<u>364,839</u>	<u>396,379</u>	<u>428,894</u>
TOTAL FUNDS CARRIED FORWARD		<u>52,875</u>	<u>388,054</u>	<u>440,929</u>	<u>396,379</u>

The notes form part of these financial statements

EILDON WEST YOUTH HUB LTD

BALANCE SHEET 30TH JUNE 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	8	227,525	230,033
CURRENT ASSETS			
Debtors	9	425	10,425
Cash at bank		<u>285,226</u>	<u>228,918</u>
		285,651	239,343
CREDITORS			
Amounts falling due within one year	10	(72,247)	(72,997)
		<u>213,404</u>	<u>166,346</u>
NET CURRENT ASSETS			
		<u>213,404</u>	<u>166,346</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		440,929	396,379
NET ASSETS		<u>440,929</u>	<u>396,379</u>
FUNDS	13		
Unrestricted funds		52,875	31,540
Restricted funds		<u>388,054</u>	<u>364,839</u>
TOTAL FUNDS		<u>440,929</u>	<u>396,379</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

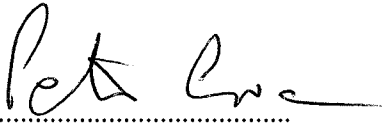
The notes form part of these financial statements

EILDON WEST YOUTH HUB LTD

BALANCE SHEET - continued
30TH JUNE 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29th October 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P Croan', written over a dotted line.

P Croan - Chair

The notes form part of these financial statements

EILDON WEST YOUTH HUB LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

The directors have considered the potential impact of global events on the charity and are satisfied that the company has sufficient cash reserves to meet all financial obligations for the foreseeable future. The financial statements have therefore been prepared on the going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. The charity identifies the costs which relate to its support functions and then identifies those which relate to the governance function. Having identified its governance costs, the remaining support costs together with governance are apportioned to the key charitable activities undertaken in the year.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

EILDON WEST YOUTH HUB LTD

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Defined contribution pension schemes

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial assets

Basic financial assets, including trade and other debtors and bank balances, are initially recognised at transaction price.

At the end of each reporting period financial assets measured at cost are assessed for evidence of impairment. Any impairment loss is recognised in the Statement of Financial Activities.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire or are settled.

Financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. These are classed as current liabilities if payment is due within one year or less. If not they are presented as non-current liabilities.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Appeals and donations	22,888	22,441
Grants	<u>440,087</u>	<u>291,348</u>
	<u>462,975</u>	<u>313,789</u>

EILDON WEST YOUTH HUB LTD

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2025

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Scottish Borders Council	94,336	64,879
The Souter Trust	-	3,000
Children in Need	30,044	23,548
Foundation Scotland	9,868	-
Hugh Fraser Foundation	3,000	-
SCVO	-	7,572
National Lottery Community Fund	19,909	17,893
CORRA Foundation	33,156	-
PEF (SBC)	118,232	51,695
Garfield Weston	7,500	7,500
National Lottery Community Fund - Cost of Living	37,700	2,965
SBC Eildon Area Community Fund	-	9,360
Peoples Postcode	-	8,244
B&Q Foundation	10,000	-
The Gannochy Trust	5,661	-
Trust House Foundation	20,000	20,000
Young Start	31,681	30,759
Whole Family Well Being Fund	-	3,980
SBC -ERI	-	7,516
Youth Scotland Safe Place	-	2,000
Community Led Local Development	16,000	23,437
MacRobert	-	7,000
KFC Foundation	3,000	-
	<u>440,087</u>	<u>291,348</u>

OTHER TRADING ACTIVITIES

3.

	2025	2024
	£	£
Rental income	<u>6,050</u>	<u>6,400</u>

EILDON WEST YOUTH HUB LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025**

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>2,508</u>	<u>3,345</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2025 nor for the year ended 30th June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2025 nor for the year ended 30th June 2024.

6. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	258,099	234,276
Other pension costs	<u>3,145</u>	<u>2,877</u>
	<u>261,244</u>	<u>237,153</u>

The average monthly number of employees during the year was as follows:

	2025	2024
	<u>18</u>	<u>18</u>
Employees		

No employees received emoluments in excess of £60,000.

The key management personnel of the charitable company comprise the trustees, directors and chief executive. The total employee benefits of the key management personnel of the charitable company during the year were

	2025	2024
	£	£
Gross Salary	45,955	43,164
Employers Social Security Costs	5,352	4,701
Employers Pension Costs	<u>1,191</u>	<u>1,108</u>
Total Costs	<u>52,498</u>	<u>48,973</u>

EILDON WEST YOUTH HUB LTD

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	160,828	152,961	313,789
Other trading activities	<u>6,400</u>	<u>-</u>	<u>6,400</u>
Total	<u>167,228</u>	<u>152,961</u>	<u>320,189</u>
EXPENDITURE ON			
Charitable activities			
Youth work	<u>180,633</u>	<u>172,071</u>	<u>352,704</u>
NET INCOME/(EXPENDITURE)	(13,405)	(19,110)	(32,515)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>44,945</u>	<u>383,949</u>	<u>428,894</u>
TOTAL FUNDS CARRIED FORWARD	<u>31,540</u>	<u>364,839</u>	<u>396,379</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Totals £
COST			
At 1st July 2024 and 30th June 2025	<u>220,000</u>	<u>23,784</u>	<u>243,784</u>
DEPRECIATION			
At 1st July 2024	-	13,751	13,751
Charge for year	<u>-</u>	<u>2,508</u>	<u>2,508</u>
At 30th June 2025	<u>-</u>	<u>16,259</u>	<u>16,259</u>
NET BOOK VALUE			
At 30th June 2025	<u>220,000</u>	<u>7,525</u>	<u>227,525</u>
At 30th June 2024	<u>220,000</u>	<u>10,033</u>	<u>230,033</u>

A valuation of the property at 47a Ladhope Vale, Galashiels was carried out by Edwin Thompson LLP on 13th May 2025 on the open market basis.
This value is still considered appropriate by the Trustees.

EILDON WEST YOUTH HUB LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	<u>425</u>	<u>10,425</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 11)	-	3,893
Trade creditors	668	60
Social security and other taxes	3,229	2,237
Accruals and deferred income	<u>68,350</u>	<u>66,807</u>
	<u>72,247</u>	<u>72,997</u>

Deferred income of £67,000 relates to an amount received in advance for the provision of services in 2025/26 (£65,000 2024/25).

11. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>3,893</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	34,336	193,189	227,525	230,033
Current assets	19,739	265,912	285,651	239,343
Current liabilities	<u>(1,200)</u>	<u>(71,047)</u>	<u>(72,247)</u>	<u>(72,997)</u>
	<u>52,875</u>	<u>388,054</u>	<u>440,929</u>	<u>396,379</u>

EILDON WEST YOUTH HUB LTD

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2025

13. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	31,540	(62,721)	84,056	52,875
Restricted funds				
Youth Work	172,283	107,271	(84,056)	195,498
Buildings	<u>192,556</u>	<u>-</u>	<u>-</u>	<u>192,556</u>
	<u>364,839</u>	<u>107,271</u>	<u>(84,056)</u>	<u>388,054</u>
TOTAL FUNDS	<u>396,379</u>	<u>44,550</u>	<u>-</u>	<u>440,929</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,654	(227,375)	(62,721)
Restricted funds			
Youth Work	304,371	(197,100)	107,271
	<u>469,025</u>	<u>(424,475)</u>	<u>44,550</u>
TOTAL FUNDS	<u>469,025</u>	<u>(424,475)</u>	<u>44,550</u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	44,945	(13,405)	31,540
Restricted funds			
Youth Work	191,393	(19,110)	172,283
Buildings	<u>192,556</u>	<u>-</u>	<u>192,556</u>
	<u>383,949</u>	<u>(19,110)</u>	<u>364,839</u>
TOTAL FUNDS	<u>428,894</u>	<u>(32,515)</u>	<u>396,379</u>

EILDON WEST YOUTH HUB LTD

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2025

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,228	(180,633)	(13,405)
Restricted funds			
Youth Work	152,961	(172,071)	(19,110)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>320,189</u>	<u>(352,704)</u>	<u>(32,515)</u>

Unrestricted Funds - Funds held for the general core part of the charity which do not hold any restrictions.

Restricted Funds - Relates to all current projects being managed by Eildon West Youth Hub which are all shown separately due to donor restrictions and monitoring of the progress of each individual project. Although one of the funds has an overspend on it this will be corrected by funds in 2025/26. The terms of the grant were such that necessary modernisation works was carried out before the funds could be received.

The transfer of funds relates to the reallocation of restricted funds to general funds to the incorrect restrictions placed on them at the start of the project.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2025.

15. MEMBERS LIABILITY

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

EILDON WEST YOUTH HUB LTD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Appeals and donations	22,888	22,441
Grants	<u>440,087</u>	<u>291,348</u>
	462,975	313,789
Other trading activities		
Rental income	<u>6,050</u>	<u>6,400</u>
Total incoming resources	469,025	320,189
EXPENDITURE		
Charitable activities		
Wages	258,099	234,276
Pensions	3,145	2,877
Direct costs	67,669	50,189
Insurance	3,527	3,791
Light and heat	6,631	7,481
Telephone	1,343	1,545
Repairs and maintenance	55,942	16,262
Other expenses	13,317	8,143
Travel, subsistence and training	7,784	8,112
Depreciation of tangible fixed assets	<u>2,508</u>	<u>3,345</u>
	419,965	336,021
Support costs		
Governance costs		
Other costs	40	95
Bookkeeping fees	2,349	2,275
Independent examiners fee	1,590	1,640
Professional fees	<u>531</u>	<u>12,673</u>
	<u>4,510</u>	<u>16,683</u>
Total resources expended	<u>424,475</u>	<u>352,704</u>
Net income/(expenditure)	<u><u>44,550</u></u>	<u><u>(32,515)</u></u>

This page does not form part of the statutory financial statements