Charity registration number SC022005

Company registration number SC207926 (Scotland)

EILDON WEST YOUTH HUB LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2026

JRW HOGG & THORBURN
chartered accountants

EILDON WEST YOUTH HUB LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms E A Bain Mr P Croan Mr G H Wells Mr W S Bell Mr G Brown Mrs S J Glen Ms E Fairley Mrs D V Pineda	
Secretary	Mr D D Ormston	
Country of incorporation	United Kingdom (Scotland)	SC207926
Charity registration	Scotland	SC022005
Registered office	47a Ladhope Vale Galashiels Selkirkshire Scotland TD1 1BW	
Independent examiner	Andrew Wayness Chartered Accountant Riverside House Ladhope Vale Galashiels TD1 1BT	

EILDON WEST YOUTH HUB LTD

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

EILDON WEST YOUTH HUB LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2026

The trustees present their annual report and financial statements for the year ended 30 June 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

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

Objectives and activities

(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".

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2026

Achievements and performance

Significant activities and achievements against objectives

On behalf of the Board of Trustees, it gives me great pleasure to report on another year of achievement and positive impact at TD1 Youth Hub.

As Trustees, we take immense pride in the work of our organisation, the dedication of our staff and volunteers, and above all, the achievements of the children and young people we support.

TD1 is much more than a youth hub. It is a place of trust, opportunity and belonging, where young people across Galashiels and the surrounding communities can build friendships, develop confidence, overcome challenges and realise their potential.

Our achievements and impact

The scale and diversity of our work demonstrate the importance of accessible, community-based youth provision. Our wider Impact Report recorded:

- 478 individual young people accessing TD1 services, generating 12,240 attendances.
- 259 open-access drop-in sessions, with 8,769 attendances.
- 101 young people receiving individual support across 883 sessions.
- 339 groupwork sessions, with 1,806 attendances.
- 46 detached streetwork sessions, making 1,146 contacts.

These figures relate to the wider Impact Report period rather than solely the financial year ended 30 June 2026.

Behind these figures are individual stories of achievement, resilience and positive change. Whether through our drop-ins, school partnerships, community outreach, creative programmes, family activities or individual support, our focus remains on helping young people feel safe, valued and supported.

Our work with Galashiels Academy, Pathways and community partners continues to create opportunities for learning, personal development and progression towards education, training and employment.

Making a difference where it matters

Our five intended outcomes — Safe & Trusted, Right Support, Belonging, Voice & Choice, and Coping & Confidence — reflect what matters most to the young people we serve.

We recognise that success is not always measured by major milestones. Sometimes it is the confidence to attend independently, form a friendship, return to learning or simply ask for help. These achievements, however small they may appear, can be life-changing.

Young people's voices remain central to shaping our services, ensuring TD1 continues to respond to their needs and aspirations.

Looking ahead with pride and confidence

Our achievements are made possible by the exceptional commitment of our Chief Executive, staff and volunteers, together with the invaluable support of funders, partners and the wider community. The Board extends its sincere appreciation to everyone who contributes to TD1's success.

As Trustees, we remain committed to strong governance, organisational sustainability and maintaining the quality, compassion and responsiveness of our youth work.

Our greatest source of pride is not simply how many young people we reach, but the difference we make to their lives.

Above all, we thank the children, young people and families who place their trust in TD1. Their achievements inspire us and reinforce our determination to ensure that every young person has the opportunity to build a positive future.

Peter Croan

Chair

Financial review

The charity generated a surplus of £22,878 for the year ended 30 June 2026 (surplus 2025, £44,549).

The charity's total funds as at 30 June 2026 were £463,807 (2025, £440,929) which includes restricted funds of £431,959 (2025, £388,054).

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.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2026

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

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

It was set up by a Memorandum of Association on 07 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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms E A Bain
Mr P Croan
Mr G H Wells
Mr W S Bell
Mr G Brown
Mrs S J Glen
Ms E Fairley
Mrs D V Pineda

Recruitment and appointment of trustees

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

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

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 Chief Executive who is accountable to the Directors. The Chief Executive is responsible for the supervision and management of the Charity's other employees.

The Directors have assessed the major risks to the 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.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2026

The trustees' report was approved by the Board of Trustees.

.....
Mr P Croan
Trustee

Date: .....

EILDON WEST YOUTH HUB LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EILDON WEST YOUTH HUB LTD

I report on the financial statements of the Charity for the year ended 30 June 2026, which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Eildon West Youth Hub Ltd for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.The Charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the 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 financial statements.

Independent examiner's statement

Since the Charity has prepared its financial statements on an accruals basis and is also registered in Scotland, the independent examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

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

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Andrew Wayness Chartered Accountant
Riverside House
Ladhope Vale
Galashiels
TD1 1BT
Date: .....

EILDON WEST YOUTH HUB LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 JUNE 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**3**	159,328	327,142	486,470	158,604	304,370	462,974
Other trading activities	**4**	4,975	-	4,975	6,050	-	6,050
Investments	**5**	5	-	5	-	-	-
Total income		164,308	327,142	491,450	164,654	304,370	469,024
Expenditure on:							
Charitable activities							
Youth Work	**6**	213,652	254,920	468,572	227,375	197,100	424,475
Total expenditure		213,652	254,920	468,572	227,375	197,100	424,475
Net income/(expenditure)		(49,344)	72,222	22,878	(62,721)	107,270	44,549
Transfers between funds		28,317	(28,317)	-	84,056	(84,056)	-
Net movement in funds	**7**	(21,027)	43,905	22,878	21,335	23,214	44,549
Reconciliation of funds:							
Fund balances at 1 July 2025		52,875	388,054	440,929	31,540	364,840	396,380
Fund balances at 30 June 2026		31,848	431,959	463,807	52,875	388,054	440,929

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EILDON WEST YOUTH HUB LTD

BALANCE SHEET

AS AT 30 JUNE 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**11**		221,244		227,525
Current assets					
Debtors	**12**	-		425	
Cash at bank and in hand		360,275		285,226	
		360,275		285,651	
Creditors: amounts falling due within one year	**13**	(117,712)		(72,247)	
Net current assets			242,563		213,404
Total assets less current liabilities			463,807		440,929
The funds of the Charity					
Restricted income funds	**15**		431,959		388,054
Unrestricted funds	**16**		31,848		52,875
			463,807		440,929

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on .....

.....
Mr P Croan
Trustee

EILDON WEST YOUTH HUB LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2026

1 Accounting policies

Charity information

Eildon West Youth Hub Ltd is a private company limited by guarantee incorporated in Scotland. The registered office is 47a Ladhope Vale, Galashiels, Selkirkshire, TD1 1BW, Scotland.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2026

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2026

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	23,685	-	23,685	22,888	-	22,888
Grants	135,643	327,142	462,785	135,716	304,370	440,086
	159,328	327,142	486,470	158,604	304,370	462,974
Grants						
Other	135,643	327,142	462,785	135,716	304,370	440,086
	135,643	327,142	462,785	135,716	304,370	440,086

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2026

3 Income from donations and legacies (Continued)

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

	2026	2025
	£	£
Scottish Borders Council	84,358	94,335
Shared Prosperity Fund	2,207	20,000
The Souter Charitable Trust	2,000	-
Hugh Fraser Foundation	3,000	3,000
Thomas Wall Trust	5,000	-
Bank of Scotland Foundation	50,000	-
BBC Children in Need	33,048	30,044
Foundation Scotland - EDF Renewables	8,800	9,868
NLCF (Stepping Stones)	24,540	19,909
CORRA Foundation	34,526	33,156
Scottish Borders Council - Education	67,000	118,232
Garfield Weston	-	7,500
National Lottery Community Fund - Cost of Living	-	37,700
B&Q Foundation	-	10,000
The Gannochy Trust	5,661	5,661
Young Start	-	31,681
Community Led Local Development	17,657	16,000
KFC Foundation	3,000	3,000
National Lottery Community Fund Strengthening Organisations	24,737	-
No One Left Behind	46,469	-
Inspiring Scotland - Creative Communities Scotland	11,786	-
Creative Scotland - Youth Music Initiative	7,940	-
Youth Facilities Fund	3,024	-
Cash for Kids	2,800	-
Foundation Scotland - Volant	9,868	-
Youthlink	2,500	-
LGBT Youth	2,024	-
YouthLink Scotland - Youth Open Arts Fund	10,840	
	462,785	440,086

4 Income from other trading activities

	Unrestricted funds 2026	Unrestricted funds 2025
	£	£
Rental income	4,975	6,050

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2026

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Bank interest	5	-

6 Expenditure on charitable activities

	Youth Work 2026 £	Youth Work 2025 £
Direct costs		
Depreciation and impairment	6,281	2,508
Youth work	63,148	67,669
Staff costs	332,274	261,244
Utilities	6,231	6,631
Property expenses	25,393	55,942
Sundry expenses	11,241	13,357
Insurance	2,856	3,527
Professional fees	9,240	4,470
Vehicle & travel expenses	9,260	7,784
Office expenses	2,648	1,343
	468,572	424,475
Analysis by fund		
Unrestricted funds	213,652	227,375
Restricted funds - general	254,920	197,100
	468,572	424,475

7 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,475	1,590
Depreciation of owned tangible fixed assets	6,281	2,508

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2026

9 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	20	18

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	56,031	52,498

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings	Motor vehicles	Total
	£	£	£
Cost			
At 1 July 2025	220,000	23,784	243,784
At 30 June 2026	220,000	23,784	243,784
Depreciation and impairment			
At 1 July 2025	-	16,259	16,259
Depreciation charged in the year	4,400	1,881	6,281
At 30 June 2026	4,400	18,140	22,540
Carrying amount			
At 30 June 2026	215,600	5,644	221,244
At 30 June 2025	220,000	7,525	227,525

A valuation of the property at 47a Ladhope Vale, Galashiels was carried out by Edwin Thompson LLP on 13 May 2025 on the open market basis. The original cost of the property was £426,606.
This value is still considered appropriate by the Trustees

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2026

12 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Other debtors	-	425

13 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	**£**
Other taxation and social security		3,852	3,229
Deferred income	**14**	112,313	67,150
Trade creditors		70	668
Accruals		1,477	1,200
		117,712	72,247

14 Deferred income

	2026	2025
	£	**£**
Other deferred income	112,313	67,150

Deferred income of £112,313 relates to amounts received in advance for the provision of services for the 2026/27 financial year. (2025 - £67,150 for the 2025/26 financial year).

Deferred income is included in the financial statements as follows:

	2026	2025
	£	**£**
Deferred income is included within:		
Current liabilities	112,313	67,150

	2026	2025
	£	**£**
Movements in the year:		
Deferred income at 1 July 2025	67,150	65,607
Released from previous periods	(67,150)	(65,607)
Resources deferred in the year	112,313	67,150
Deferred income at 30 June 2026	112,313	67,150

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2025	Incoming resources	Resources expended	Transfers	At 30 June 2026
	£	£	£	£	£
Youth Work	195,498	327,142	(251,069)	(28,317)	243,254
Buildings	192,556	-	(3,851)	-	188,705
	388,054	327,142	(254,920)	(28,317)	431,959

Previous year:	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
Youth Work	172,284	304,370	(197,100)	(84,056)	195,498
Buildings	192,556	-	-	-	192,556
	364,840	304,370	(197,100)	(84,056)	388,054

Youth Work - 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

Buildings - relates to grants received in relation to the property purchase.

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

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2025	Incoming resources	Resources expended	Transfers	At 30 June 2026
	£	£	£	£	£
General Fund	52,875	164,308	(213,652)	28,317	31,848

Previous year:	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
General Fund	31,540	164,654	(227,375)	84,056	52,875

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2026

17 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 30 June 2026:			
Tangible assets	32,539	188,705	221,244
Current assets/(liabilities)	(691)	243,254	242,563
	31,848	431,959	463,807

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 30 June 2025:			
Tangible assets	34,336	193,189	227,525
Current assets/(liabilities)	18,539	194,865	213,404
	52,875	388,054	440,929

18 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).