Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2018

For Youth 1st (SCIO)

Youth 1st is a Scottish Charitable Incorporated Organisation (SCIO)
SCOTTISH CHARITY NUMBER: SC006872

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Report of the Trustees for the Year Ended 31 March 2018

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2018. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

- **Registered Charity number**
  SC006872

- **Principal address**
  Youth 1st (SCIO)
  New Volunteer House
  16 East Fergus Place
  Kirkcaldy
  Fife
  KY1 1XT

- **Trustees**

Scott Hudson	Chair
Catherine Watson	Treasurer
Dave Smith	Vice Chair
Jim Feenan	Board Member
John Dye	Board Member
Andrea Macdonald	Board Member
Gemma Frail	Co-opted Board Member from January 2018
Stephen Chalmers	Co-opted Board Member from January 2018
Jim Stewart	Resigned from Board August 2017
Tom Bain	Resigned from Board November 2017

- **Independent Examiner**
  Sue Jack
  Fife Voluntary Action
  Craig Mitchell House
  Flemington Road
  Glenrothes
  KY7 5QH

Structure, Governance and Management

- **Governing document**
  Youth 1st is a Scottish Charitable Incorporated Organisation (SCIO) governed by a Constitution, which sets the terms by which the charity is organised and managed.

  The Charity was originally founded in 1938 and was formed as a SCIO in 2014. Youth 1st is a registered Scottish charity [SC006872] with the Office of the Scottish Charity Regulator (OSCR) having previously been recognised by the Inland Revenue under the Law Reform Act 1990.

Structure, Governance and Management (continued)

- **Recruitment and appointment of new Trustees**
  The Trustees of the charity are elected at Annual General Meetings in accordance with its Constitution.

  Trustees are elected for a two year term and are eligible for re-election for a further 2 terms. After serving 3 terms [6 years], Trustees must retire but can be co-opted should they have special skills that would be advantageous to the charity. However, there is no limit as to how many terms the Chairman and Treasurer can be elected.

  To complement and enhance the effectiveness of the Organisation, up to four people who have specialist skills and knowledge can be co-opted on to the Board.

  In addition, Fife Council, from which Youth 1st receives its core grant and link officer support, has representation on the Board, in a non-voting capacity, of a Link Officer.

  Youth 1st enjoys the support, encouragement and direction from a first class team of Trustees consisting of individuals with experience of the public and private sectors that complement those with a traditional voluntary youth work sector background.

- **Induction and training of new Trustees**
  The Trustees are familiar with the practical work of the charity through induction training and their attendance and involvement at Board meetings, during which detailed reports are tabled outlining the progress towards agreed strategic objectives (as stated in our Strategic Plan which is reviewed and updated annually).

  New Trustees and members of staff receive induction training to familiarise themselves with the charity and the context within which it operates. These sessions are jointly led by the Chair of the Board and the Manager of the charity and cover:

  - the obligations of the Trustees and staff;
  - the main documents which set out the operational framework of the charity;
  - the arrangements for organisational governance and the respective roles and responsibilities of the Trustees and staff in governance matters, and;
  - the current and future work and objectives as detailed in the Youth 1st Work Plan.

  On completion of their induction training, each Trustee, member of staff and volunteer receives a copy of handbooks entitled 'Staff Handbook' and/or 'Volunteer Handbook'. Each of these describes their respective roles and responsibilities; the policies and procedures and the work of the charity.

  The Trustees and staff are informed of and encouraged to attend relevant training courses and seminars. Volunteers also receive on-going support and training.

  Paid staff receive on-going support and supervision and an annual appraisal from the Manager. The Manager receives the same from the Chair.

  The purpose of those meetings is to:
  - encourage and motivate staff;
  - identify any training and/or professional developmental needs;
  - give staff the opportunity to raise any concerns, and;
  - check progress against agreed work objectives, as outlined in the charity's Strategic Plan and agreed Work Plans.

Structure, Governance and Management (continued)

- **Organisational structure**
  Youth 1st is a Scottish Charitable Incorporated Organisation (SCIO) governed by a Constitution, which sets the terms by which the charity is organised and managed.

  Youth 1st is a registered Scottish charity with the Office of the Scottish Charity Regulator (OSCR) having previously been recognised by the Inland Revenue under the Law Reform Act 1990.

  The Board Trustees may consist of a maximum of 8 and minimum of 3 elected members (including a Chair, Treasurer) and 4 co-opted members, who meet at least four times per calendar year. They are responsible for the strategic direction, policy matters and overall governance of the charity including the employment of staff.

  During this reporting period Jim Stewart and Tom Bain resigned as a Board Members. The Board would like to take this opportunity to thank Jim and Tom for their input and commitment to the organisation.

  The current number of paid staff at Youth 1st remains relatively small with a full time Manager, a full time Operations Manager and 2 part-time Network Support Workers. The organisation also has 2 part-time project workers working on the Bactiv and Prevent projects. The organisation relies on a number of paid Sessional Worker and Volunteers for additional support.

  All of the staff are loyal, innovative and dedicated and continually outperform projected objectives. This is also true of the Office Bearers and Board Members who have worked hard for and on behalf of Youth 1st over the past year, entirely in a voluntary capacity. To all the staff, Board members, member groups, related agencies, funders and other supporters we would wish to extend our grateful thanks.

- **Representation and Advocacy**
  The Trustees delegate to the Manager of the charity responsibility for:
  - the day to day operational management of the charity;
  - individual supervision of the staff;
  - ensuring that the staff continue to develop their skills and working practices in line with good practice, and;
  - ensuring that the charity effectively and efficiently delivers the programmes and services as agreed with the Trustees of the charity and its principal funders.

Structure, Governance and Management (continued)

- **Membership of the charity**
  - **Full members:** Youth clubs, youth groups and youth projects are deemed to be Full Members of Youth 1st on payment of a membership fee, determined annually by the Board, providing that the conditions of full membership are met as described in the Youth 1st (SCIO) Constitution Clause **10.2**.

    There are two full membership options available for applicants, incurring membership fees.

    Option one - Membership of Youth 1st, membership of Youth Scotland and Insurance via the Youth Scotland scheme. This includes all the benefits of membership to both Youth 1st and Youth Scotland and a comprehensive insurance package.

    Option two - Membership of Youth 1st and membership of Youth Scotland. This includes all the benefits of above but not insurance (proof of adequate insurance must be provided).

  - **Individual members:** Members of the Board or Action Groups and other individuals who participate in and / or promote the work of or contribute to the funds of Youth 1st may apply for Individual Membership.

    The Board determines an appropriate annual subscription for Individual Membership.

  - **Associate members**: Organisations who subscribe, annually, to the charity's funds can apply to become Associate Members of Youth 1st.

Membership Statistics

During the reporting period:

- **68** youth organisations, comprising of **185** youth groups, joined as members of the charity and were supported by Youth 1st.
- **50%** were voluntary run youth clubs/groups; **32%** were voluntary organisations; **13%** were groups supported by Fife Council's part-time and full-time youth workers and **6%** were After School Groups.
- **82%** of our member groups were Voluntary Groups and Organisations.
- **41%** of our member groups accessed the Insurance Scheme via Youth Scotland.
- **39%** of our member groups run during school term-time, **52%** run all year and **7%** run as required.
- The Network support team recorded **166** visits to our member groups.
- There were **8371** young people in membership of those groups.
  - **55%** were males and **45%** were females.
  - **13%** were aged 5 to 7 years; **31%** were 8 to 11 years; **25%** were 12 to 14 years; **17%** were 15 to 17 years and **13%** were 18+ years.
- Our member groups are made up of **44%** Junior Members (5 to 11), **25%** Intermediate Members (12 to 14) and **36%** Senior Members (15+).
- There were **1109** youth workers working within our Member Groups.
  - **63%** were voluntary workers; **27%** were part-time paid workers and **10%** were full-time workers.

Structure, Governance and Management (continued)

- **Processing membership applications**
  The Trustees process all applications for Individual and Associate membership.

  The processing of applications for Full Membership (i.e. youth clubs and groups) is delegated to the Operations Manager. Such clubs and groups will be admitted providing the following conditions are met:
  - they accept the Aim and Objectives of Youth 1st;
  - are constitutionally established with a Management and /or Members' Committee;
  - offer programmes in accordance with the Aim and Objectives of Youth 1st;
  - keep adequate records of membership and finance and supplies Youth 1st with information as may be required from time to time, and;
  - comply with other reasonable conditions determined by the Board of Youth 1st.

  If a club or group does not or cannot meet all of the above criteria, such applications are referred to the Board for consideration.

  Member clubs and groups of the charity receive the following benefits:
  - Help, advice and support from the charity's staff.
  - Access to the Youth 1st programme of training, events and activities.
  - Access to the Youth Scotland, UK Youth and European Confederation of Youth Clubs' programme of training, conferences, events and information services.
  - Access to support with PVG Application Scheme for volunteers.
  - Access to a Comprehensive Insurance Scheme via membership to Youth Scotland.

  The youth group insurance offered includes:
  - Employers Liability Insurance - £10m limit for any one claim
  - Public Liability Insurance - £2m limit for any one claim. Plus, the potential of purchasing an additional £3m for an additional fee.
  - Public Liability includes up to 3 overnight trips per group per annum.
  - Member to Member Insurance - £2m limit for any one claim (£5m with additional PL option).
  - Product Liability Insurance - £2m limit for any one claim (£5m with additional PL option)
  - Contents insurance - up to a maximum of £2,500.

  The charity is an autonomous body.

  The charity joins, as an Area Association, Youth Scotland for access to their comprehensive insurance scheme and their programme of training, conferences, events and information services.

  Also, we provide membership to Youth Scotland for those member clubs and groups of Youth 1st who wish to (as described in the paragraph referring to Full Members).

Structure, Governance and Management (continued)

- **Risk management**
  The possible risks and challenges faced by the charity are under continual review.

  - An analysis identified key operational and financial risks and identified appropriate measures and controls to diminish those risks. One of the identified threats was that the charity was almost completely dependent on Fife Council for its core funding. At the time of writing this report, Fife Council grant funding is secured until 31 March 2021. The organisation did not receive an expected cut in this grant this year.

    There is continued added pressure to source funds out-with Fife Council to enable us to carry out our services. It is considered that the charity should identify other funding streams as an ongoing priority. The charity continues to seek additional funding sources.

  - Fundraising targets have to be achieved within a serious downturn in the world financial markets which, inevitably, affect company and individual donations to the charity sector. The competition to secure donations to individual charities is intense.

    Therefore, there are concerns regarding the future funding for the charity in the medium to long term. To address this identified risk, the Trustees and staff have developed a Funding Strategy which works in line with the Strategic Plan. This will be reviewed during 2019-2020 in line with the new Strategy Plan for 2016-2020. This is currently supported by regular meetings between the Management team and the Board.

    In addition, other sub-groups and task-groups are formed as required to involve the trustees further in the development of the organisation and enable a more transparent reporting structure back to the Board.

  - The charity has developed a 3 year Strategic Plan for 2016 to 2020 and an operational work-plan which will reviewed and updated annually and forms the basis of a Service Level Agreement with Fife Council.

  - Internal financial risks are minimised by the implementation of certain procedures (e.g. - 2 x signatures on all cheques) for the authorisation of transactions. One of the signatures must be either the Treasurer or the Chairman. An annual budget is set to monitor income and expenditure and guide the Board and the staff when making financial decisions. Updated financial reports are given by the Treasurer at all Board meetings.

  - All members of staff have contracts and job descriptions.

  - The charity has policies and procedures in place to ensure compliance with child protection; health & safety; equal opportunities; anti-bullying and confidentiality for its staff and participants on our programme of activities and training. The Manager and Operations Manager are the designated Child Protection Officers for the Charity and receive regular training regarding this.

  - The charity fully complies with the new General Data Protection Regulations (GDPR) which came into effect on 25th May 2018. We have updated our Data Protection Policy and introduced a Data Retention policy in line with guidelines from Fife Voluntary Action and Fife Council. A new ICT and Social Media policy has also been introduced. The Charity now has privacy notices for employees, volunteers and service users. The Operations Manager is the designated Data Controller for the Charity.

  - The Charity delivers a number of projects and programmes. Each of these may carry an element of risk. A full risk assessment for each project will be carried out annually from 2018.

  - The Charity is currently based at New Volunteer House which is managed by Fife Voluntary Action. An agreement has been signed regarding occupancy. Fife Voluntary Action would only have to give one month's notice to vacate the premises. This being so there would be an element of risk in terms of finding new premises. Also the Charity is required to carry out an internal (office space) Fire Risk assessment.

Vision, Objectives and Activities *(taken from the Strategy Plan 2016 - 2020)*

- **Mission and Vision**
  The core purpose of Youth 1st is to act as a hub of information and resources to support Fife's youth groups and organisations and their youth workers, who enable young people to realise their full potential.

  Youth 1st is driven by the belief that all young people have potential. We recognise that for young people to become successful learners, confident individuals, responsible citizens and effective contributors in their youth groups and communities, those who work with young people in community based youth work provision need to be confident and competent.

  For this reason we work to provide services which increase the effectiveness of those working with young people, particularly voluntary and part time youth workers.

  Youth 1st promotes a young person centred approach and aims to support youth workers leading to a strong and resilient community based youth work, which in turn improves the life experiences and opportunities of young people.

  Core Values
  Our values are:
  - **Innovation** – We believe in offering a quality, modern and current service. We encourage new ideas and embrace change to ensure we are the best we can be.
  - **Releasing potential** – We are committed to enabling our staff, volunteers, groups and their young people to reach their full potential.
  - **Integrity** – We care about what we do and endeavour to act with integrity, and to be reliable, honest and trustworthy.
  - **Fun** – We enjoy what we do and promote a safe and informal environment where young people and their workers can relax and have fun with a purpose.

  Vision Statement
  Youth 1st strives to be the centre of a rich network of youth groups and organisations, providing quality and innovative services for all youth workers and volunteers who work with young people.

  Our vision is to be:
  - The first port of call for youth workers and youth organisations who need support and advice;
  - Recognised as an innovative and quality service provider;
  - A valued and respected partner in the youth work sector.

- **Strategic Aims**
  The aims and objectives of the organisation are set out in the constitution and the 4 year Strategic Plan. There are four principal Strategic Aims. These are as follows:

  Aim 1: To build capacity, promote and raise the standard of youth work in Fife.
  Aim 2: Be the strategic voice for the Voluntary Youth Sector.
  Aim 3: Anticipate and respond to emerging needs by creating and developing innovative services.
  Aim 4: To be a sustainable organisation that is well placed to deliver on its strategy**.**

In striving to achieve the Aims, Youth 1st will endeavour to -

- Unite by membership youth clubs, groups and organisations in Fife, who share a desire to achieve the Aims.
- Assemble people who are willing and able to further the Aims.
- Provide support, training and networking opportunities for youth workers and volunteers.
- Actively promote and support member participation within youth clubs, groups and organisations and Youth 1st.
- Represent the interests of member groups and voluntary youth organisations.
- Provide information and advice services.
- Advise, support and assist setting up of new youth clubs, groups and organisations.
- Organise relevant training courses to enable and equip people to work with and for young people.
- Organise relevant training courses and events for young people.
- Monitor developments in youth work locally, nationally and internationally and undertake relevant experimental and creative work.
- Whenever and wherever relevant, liaise, co-operate, collaborate and work with appropriate statutory authorities, voluntary organisations and other charitable bodies.
- Raise funds to further the objectives and any other relevant purposes as deemed charitable by law.
- In attempting to achieve the above, Youth 1st will be non-discriminatory in politics, religion or origin and will actively pursue an equal opportunities policy.

- **Achievement and Performance**

Youth 1st has a detailed 3 year Strategic Plan (see above for Strategic Aims) and is complimented by rolling staff work-plans.

A much valued service provided by the charity is the PVG Scheme Application support for members. This service is free to volunteers and during the reporting period the charity processed checks for **63%** of its member groups comprising of **137** PVG Scheme Applications.

A key part of the charity's service is its support to its member groups, particularly voluntary groups. This involves its part-time staff visiting and/or contacting clubs and groups on a regular basis. Priority attention is offered and given to those groups that are wholly run by volunteers. It is considered, by the Board and staff, that they are most in need of support.

The purpose of the contact is to appraise youth workers and young people of forthcoming events, activities and training and promote good practice. Of particular note was the Organisation's work with young people with learning and behavioural challenges and also assisting with the setting up of a number of new community and youth groups supporting young people in Fife.

The charity seeks to provide enjoyable activities that help young people to develop the skills and attitudes they need to become fulfilled adults and effective citizens. During this reporting period, the charity delivered a programme of training, events and activities for its member groups and others.

- **Achievement and Performance (continued)**

Programme of events

During this reporting period we ran or held:

- **5** Driving4Success Courses/Sessions for young people.
- **1** Go Lead course for young people and volunteers.
- **2** Young Leaders – Sports Leaders Courses for young people.
- **9** Emergency First Aid Courses for young people, youth workers and volunteers.
- **21** training workshops for youth workers and volunteers including Arts, Basic Child Protection, Child Protection Officer Training, Community Engagement, Conflict Resolutions, Emotional Health and Wellbeing, Equality, Games, GIRFEC, Hi5 and DYA Awards and Introduction to Youth Work.
- **1** PDA in Youth Work course for youth workers both paid and voluntary.
- **20** fun sessions for our members and young people including Games Nights and Sports Taster Nights.
- **579** young people, young leaders and volunteers/youth workers took part in B:activ activities and training.
- A varied programme for young people between 8 to 14 years of age.
- **3** Networking Events for our member groups, partners and the VYN Network.
- The 76th Annual General Meeting.
- A number of BActiv sessions including Focus Groups, Refreshers and s residential weekend.
- A Strategic Review Day Away for Youth 1st Board, Staff and Volunteers.

Youth 1st is dependent upon its volunteers to assist with the delivery of its programme of training, events and activities. Where appropriate our volunteers receive induction and relevant training depending upon the tasks they are required to perform. They are supported and supervised by the staff of Youth 1st. The staff and those volunteers working closely with young people must be PVG Scheme Members and can access the PVG Scheme via the Youth 1st system.

Volunteering

A staggering **3978** voluntary hours were contributed by our volunteers, staff and event participants. **2018** of those hours were contributed directly by Board Members, Staff and Volunteers within Youth 1st.

Again this is an incredible achievement. 3978 voluntary hours has been calculated to be worth around **£34807** to the organisation.

Also, our member groups recorded **702** volunteers working within their groups. Assuming each person volunteers 3 hours per week for their local youth group, during school term time (39 weeks) the value to the community is a staggering **£718,672.**

- **Achievement and Performance (continued)**

The charity organises and delivers 'Driving4Success' which is an exciting and innovative road safety pre-learner driving training programme for 14 to 18 year olds. 'Driving4Success' courses are organised for groups on a full cost recovery basis. For example, during this reporting year, Youth 1st received funding to deliver 3 courses in the Cowdenbeath area and 1 course in the Cupar area for young people part of 16+ activity agreements.

The Charity received funding from Young Start to deliver the Bactiv Project. This project brought together all the sessions offering physical activity sessions, training and support for young people. It also facilitates young people led focus groups encouraging them to get more active in their communities and groups.

Also, fund by NHS Fife, the Charity developed a small grant scheme for youth groups called Prevent. Small grants were granted to groups to develop a 'Prevent' message regarding smoking.

Evidence of the success of our principal stated aim is illustrated by the evaluation forms which are completed by participants at the conclusion of their activity(s) and some of the tasks we invite participants to perform.

An example of this is when we invited some participants from our various training programmes to deliver the Vote of Thanks and Testimonials at our Annual General Meeting (usually 80 to 100 attendees).

Statistics for Events and Training during this reporting year

- **1428** individuals took part in our programme.
- **56%** were young people and **44%** were youth workers and/or volunteers.
- **60%** of the young people were aged between 8 and 14 years of age and **40%** were aged between 15 and over. **191** of those young people were young volunteers.
- **46%** of the youth workers who took part in the programme were volunteers.
- **76** Young People, Youth Workers and Volunteers completed the Emergency First Aid Course.
- **30** young people completed the Driving4Success programme.
- **8** young people and volunteers completed a Go Lead course.
- **23** young people completed a Young Leaders Award.
- **210** youth workers/volunteers participated in our training menu including Child Protection Officer Training, Basic Child Protection, Games, Conflict Resolutions, HI5 & Dynamic Youth Awards, Arts, Introduction to Youth Work, GIRFEC, Talking to young people about Equality, Emotional Health and Wellbeing and Community Engagement.
- **10** participants completed a PDA in Youth Work course.
- We promoted and delivered B:activ sessions to **579** young people, youth workers and volunteers encouraging them to be more active and healthy.
- **13** young leaders attended a Leadership training residential weekend.
- The Network Support Team delivered a number of Fun, Games and Arts & Crafts session to **336** young people.
- **150** young people accessed our Market Place information stalls at various PR events across Fife.
- **219** youth workers, volunteers and supporters attended our organised networking events and seminars held throughout the year.

Financial Review

- **Principal funding sources**
  - Our principal core funding source is Fife Council. In 2017/2018 they awarded us a core grant of £65788 to cover staff salaries, administration, heating, lighting, insurance and training. The core grant award demonstrates Fife Council's confidence in the work that the charity does with young people, youth workers and youth organisations in Fife.

    The charity currently has a 3 year Service Level Agreement with Fife Council and this is reviewed annually. Fife Council recently agreed to a three year deal for funding (subject to budget approval) so therefore we expect to receive £65788 up to 2021. This gives the Charity some financial stability for the next few years and is a very welcome development.

    It should be mentioned here that Fife Council continue to be our biggest supporter and we continue to work closely with them to develop our services to complement the services they provide.

  - The Voluntary Youth Network project received a grant of £7000 Fife Council during 2017/2018. We have been awarded further funding for 2018/2019 to run the VYN Project.

  - The Bactiv Project, funded by the Young Start Fund, continues to be developed. The project will continue under this funding until July 2018. We are now in the process of researching further funding for the future of this programme.

  - During 2017/2018 we received £5850 from the Cowdenbeath Area Committee to run 3 courses for 16+ groups in the area. We also received £1660 from Cupar Youth Café to run a programme during this period.

  - Also during 2017/2018 we received approx. £15,000 from NHS Fife to deliver a Smoking Prevention small grants programme. The project, Prevent, granted small awards for groups to develop a 'Prevent' (smoking) message in their areas.

    Driving4Success will undergo a review in 2018/2019 looking at ways to make it more affordable but still generate funds.

  - The Charity continues to work with the Funding Strategy covering the term of the Strategic Plan for 2016-2020.

- **Investment policy and objectives**
  The charity's funds are spent on the delivery of its activities so there are few funds, if any, left for long term investment. However, over some 30 years, the Trustees have built up a reserve fund of £20,000. This money is invested in National Savings Bonds. The purpose of the reserve fund is to meet non-planned future financial commitments, such as the closure of the charity, should they fall due.

Financial Review (continued)

- **Future Developments**
  The main action points for the future are as follows:

  - Develop and work to the Strategy Plan and Work Plan for 2016-2020 (Short, Medium and Long Term).
  - Review and update the Funding Strategy in line with the Strategy Plan for 2016-2020
  - Facilitate and support relevant sub-groups and task-groups for Board and Staff.
  - Develop the charity's programme of training, events and activities and deliver existing and new SLA's to a high standard.
  - Raise the profile of the charity and re-develop the website.
  - Support and further develop Social Media as a means of communication with groups and individuals.
  - Evaluate and track the work of the charity more effectively and demonstrate positive impacts.
  - Develop the B:activ project.
  - Devise and prepare a volunteer recruitment drive to encourage people to volunteer for their local youth groups, in particular our member groups.
  - On-going training for the staff and volunteers involved with the charity.
  - Continue to develop positive links between the charity and other organisations.
  - Continue to develop partnership working.
  - Review the charity's various programmes and develop for the better.
  - Review all organisational policies.
  - Increase staff capacity.
  - Consider further developments of the charity e.g. – Voluntary Youth Network, 8 to 14's programme, Driving4Success, B:activ sports and physical activity project, Dynamic Youth Awards and Youth Achievement Awards.
  - Carry out a full Risk Assessment of all the operational projects and create a Risk Register for the organisation.

Signed on behalf of the Board:

Scott Hudson
Chair

25th July 2018

Youth 1st (SCIO)

Independent Examiner's Report to the Trustees of Youth 1st

I report on the accounts for the year ended 31 March 2018 set out on pages sixteen to twenty-one.

- **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. 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.

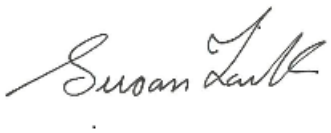
- **Independent examiner's statement**
  In connection with my examination, no matter has come to my attention:

  (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.



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10th August 2018

Youth 1st (SCIO)

Statement of Financial Activities for the Year Ended 31 March 2018

	Notes	Unrestricted funds £	Designated unrestricted £	Restricted funds £	31.03.18 Total funds £	31.03.17 Total funds £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary Income		65,788	0	0	65,788	65,788
Investment Income	2	189	0	0	189	229
Incoming resources from charitable activities						
Affiliation Fees		2,130	0	0	2,130	3,118
Training and Other Income		28,859	0	33,755	62,614	41,129
Total incoming resources		96.966	0	33,755	130,721	110,264
RESOURCES EXPENDED						
Costs of generating funds						
Costs of generating voluntary income		63,235	0	0	63,235	73,045
Charitable activities						
Training and Other Income		31,318	0	33,755	65,073	34,103
Governance Costs		2,048	0	0	2,048	2,765
Other resources expended		0	0	0	0	-
Total resources expended		96,602	0	33,755	130,357	109,913
NET INCOMING/(OUTGOING) RESOURCES		364	0	0	364	351
RECONCILIATION OF FUNDS		0	19,450	(13,868)	5,582	-
Total funds brought forward		29,548	0	13,868	43,416	43,065
TOTAL FUNDS CARRIED FORWARD		29,912	19,450	0	49362	43,416

Youth 1st (SCIO)

Balance Sheet at 31 March 2018

	Notes	Unrestricted funds £	Designated unrestricted £	Restricted funds £	31.03.18 Total funds £	31.03.17 Total funds £
FIXED ASSETS						
Fixtures and Fittings at cost		20,000		-	20,000	20,000
Depreciation		(20,000)		-	(20,000)	(20,000)
		0		-	0	0
Office Equipment		11,000		-	11,000	11,000
Depreciation		(11,000)		-	(11,000)	(11,000)
		0		-	0	0
NET FIXED ASSETS		0		-	0	0
CURRENT ASSETS						
Cash at bank		55,472	19,450	17,271	92,193	83,558
Prepayments		(11,029)	0	(17,271)	(28,300)	(17,080)
CREDITORS						
Amounts falling due within one year	5	(14,531)	0	0	(14,531)	(23,062)
NET CURRENT ASSETS		29,912	19,450	0	49,362	43,416
TOTAL ASSETS LESS CURRENT LIABILITIES		29,912	19,450	0	49,362	43,416
NET ASSETS		29,912	19,450	0	49,362	43,416
FUNDS	6					
Unrestricted funds					29,912	29,548
Designated Unrestricted funds					19,450	0
Restricted funds					0	13,868
TOTAL FUNDS					49,362	43,416

The financial statements were approved by the Board of Trustees on 18th June 2018 and were signed on behalf by:

Catherine Watson – Treasurer
25th July 2018

Youth 1st (SCIO)

Notes to the Financial Statements for the Year Ended 31 March 2018

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Taxation

The charity is exempt from 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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activity on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

2. INVESTMENT INCOME

	31.03.18	31.03.17
	£	£
Deposit account interest	189	229

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

4. STAFF COSTS

	31.03.18	31.03.17
	£	£
Wages and Salaries	59,104	58,212
Other Pension Costs	4,679	2,897
	63,783	61,109

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.18	31.03.17
	£	£
Other Creditors	33,982	23,120

6. MOVEMENT IN FUNDS

	At 01.04.17	Net movement in funds	At 31.03.18
	£	£	£
Unrestricted funds			
General fund	29,548	364	29,912
Designated unrestricted fund	0	19,450	19,450
Restricted funds			
Youth 1st	13,868	(13,868)	0
TOTAL FUNDS	43,416	5,946	49,362

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	130,721	130,357	364
Restricted funds	0	0	0
TOTAL FUNDS	130,721	130,357	364

NB: The restricted fund of £19450 is a new discretionary fund which has been created by the Board of Trustees. This is to cover operating costs of 3 months, which is now part of the service level agreement with Fife Council. This fund can only be released by the Board of Trustees.

Youth 1st (SCIO)

Detailed Statement of Financial Activities for the Year Ended 31 March 2018

	31.03.18	31.03.17
	£	£
INCOMING RESOURCES		
Voluntary Income		
Donations	291	1,763
Grants	65,788	65,788
	66,079	67,551
Investment Income		
Deposit account income	189	229
Incoming resources from charitable activities		
Affiliation fees	2,130	3,118
Training and other income	62,322	39,366
	64,452	41,484
Total incoming resources	**130,721**	**110,264**
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	36,759	37,420
Pension	4,679	2,897
Youth work projects	13,609	23,868
Printing and design	1,653	2,052
Youth Scotland insurance	510	1,676
Subscriptions	344	65
Training costs	5,681	5,066
	63,235	73,045
Governance costs		
Annual Report/AGM	832	961
Accountancy	864	1,440
Meeting costs	353	364
Professional fees	0	0
	2,048	2,765
Support costs		
Management		
Wages	22,345	20,792
Rates, water & insurance	2,635	2,393
Training and Other	29,980	0
Light & heat	1,800	1,800
Sundries	99	171
Property repairs & refurb	303	903
Travel expenses	6,582	6,619
Telephone	424	295
Postage & stationery	814	875
Computer expenses	91	255
	65,073	34,103

Detailed Statement of Financial Activities for the Year Ended 31 March 2018

	31.03.18	31.03.17
	£	£
Information technology		
Other operating leases	0	-
Total resources expended	**130,357**	**109,913**
Net income/(expenditure)	**364**	**351**

This page does not form part of the statutory financial statements

For further details about the Charity and the services offered contact:

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