



DYNAMIC
CHRISTIAN
YOUTH
WORK

Transforming Young Lives

Annual Report
2021-2022



We were blessed to have met with so many young people over the year (see the stats) and I suspect that this increase will continue. Our drop-ins are our biggest success and a great way to engage with the young people and introduce them to the many groups and services we offer. As demand grows, we are developing new work streams and developing our team, including the appointment of our new apprentice, Abbie.



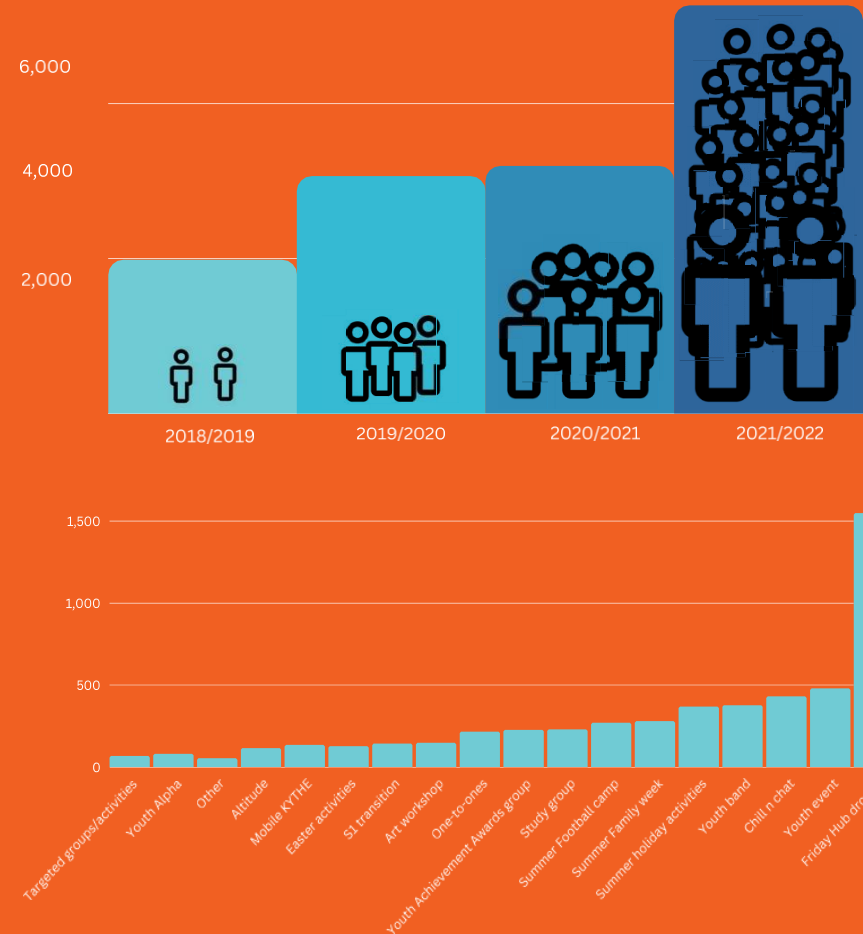
Barry Dougall
Head of Youth Work

I am thankful for the work of the frontline team of Barry, Gillian, Katy-Beth and Abbie. They are supported by sessional workers, the Management Committee, Trustees, and a host of other volunteers. It is wonderful to hear how their work is positively impacting young people and transforming their lives. As a charity, we are reliant on support from volunteers, donors and grant making organisations. To meet the increasing demand for additional youth work in Kinross-shire, we need to increase our resources – staff, buildings and funding – and we would be delighted if you can help.

Jaffrey Weir
Trustee Convenor

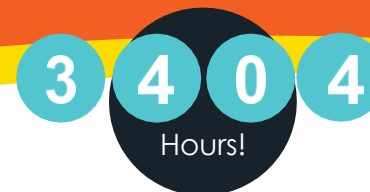
Summary of KYTHE in a year

Total Youth Work Attendances



Volunteer hours

July 2021 – June 2022:
3404 hours- that's equivalent to two full time people!



KYTHE Goes Mobile!



In 2021, we trialled Mobile KYTHE with a hired van. This was an enormous success, reaching young people in Bridge of Earn, Portmoak, Glenfarg and beyond. Earlier in 2022, we made Mobile KYTHE a reality with the purchase of a welfare van (with a grant from the Robertson Trust). The "KYTHE bus", as it is now known to young people, allows transport of staff and volunteers and equipment such as

our gazebo, chairs, tables, snacks and games.

In addition to the places above, we visited Oudenarde, Kinnesswood, Crook of Devon and Powmill, meeting new young people and, most importantly, having fun.



The Mobile KYTHE van has also enabled the youth bands to go "on tour"



With Mobile KYTHE we can now meet young people where they are, not requiring attendance at the Hub.



Keep an eye out for the eye-catching van around Kinross-shire and give us a wave!

Youth Scotland Awards



Every Tuesday after school, the Youth Awards session is held at the KYTHE Hub. Following lots of hard work, KYTHE Celebrated the achievements of its young people with its inaugural Youth Scotland Awards Celebration in March.

Youth Scotland Awards are individual learning awards of six different levels, that provide a framework to support quality work with young people.

They are tailored

to support any activity and offer formal recognition and accreditation for young peoples' achievements, as diverse as art and crafts, music, guitar repair, outdoor activities, photography, graphic design and volunteering to support other young people at KYTHE.

14 young people achieved these awards, and many are currently on target to complete their Youth Achievement Gold award (equivalent of SQA Higher level) and even Platinum (Advanced Higher level)!

"It means a lot to me with all the work that I've put in", "It's made me more confident in myself and what I do."

With their parents equally pleased "I can't say enough about just how much KYTHE inspires him, it's great for the kids and they absolutely love it".

New Website

Our website was relaunched in May 2022, with assistance from Nadin Thomson at Business Image Services. We now have a modern, interactive website, which allows for calendar and event updates and information about all the activities/services we provide. Donations can now easily be made online too.



Keep up to date by visiting www.kythe.org.uk

KYTHE Bands on the road



Music is a key part of the activities at KYTHE. It could be on a Friday afternoon at Drop-In when everyone is relaxing after a week at school, chatting and listening to music; at band camp during the school holidays, when there's the opportunity to try new music and skills; or at the weekly youth bands' practices.

The young people in the Youth Bands have formed several bands - The Velvet Effect, The Sleeping Giants, That's What She Said – or small ensembles and have played at various events throughout the year such as:

**KLEO Jubilee in the Park
Carnbo Jubilee Event
Kinross Show
Fossoway Gathering
Festive Street Market
KYTHE Live
Open Waters Spooky Spectacular**



It's great seeing young people, learning and developing their musical skills and increasing in confidence

Grady's Story



When he first arrived in KYTHE, Grady was quiet and reserved, using few words to speak to the team. During drop-ins, he would often have a shot of the keyboard in the hub and teach himself songs! This eventually led to him being 'found out' as a budding guitarist, picking up songs easily without any lessons! He then joined KYTHE for a holiday band camp.

When asked if any young person would like to sing, instead of the group leader, he identified himself as a singer, having never sang in front of anyone before! He blew us away! Now 3 years down the line, Grady has developed unbelievably in confidence and now writes his own music and performs to rooms full of people



As Grady's passion for music increased, he realised he would like to continue his own understanding and learning of music and has started an HNC in Popular Music at Perth College UHI. He is now enjoying his time at college and looking forward to pursuing a career in music. Grady also volunteers with KYTHE at Youth Band and Drop-ins and it's great to have him on the team at KYTHE.

From a shy and quiet young boy to a confident and self-assured young man. This is one of the reasons why journeying alongside young people is so necessary and fruitful - it's a marathon and not a sprint.



To read more young people's stories visit <https://kythe.org.uk/category/young-peoples-stories/>

Matthew's Story



Matthew first came to KYTHE drop-in sessions when he was in his first year at high school aged 11 years old. As we got to know Matthew, it was clear that he was struggling with his mental health and had little self-confidence.

When he spoke with the team, Matthew had little self-confidence, often looking at the floor with his head down. He spoke about how school caused him stress, as he struggled

academically, but excelled in practical subjects. He felt like the school just didn't 'get him', which caused him to feel 'stupid', with performance reviews and "cause for concerns" being issued to his parents.

Struggling with his own mental health and at an all-time low after losing a close friend in January 2021 to suicide, Matthew took up KYTHE's offer of a Walk and Talk, during the second pandemic lockdown. He was able to share his grief and his struggles with someone who would listen, without judgement and who could offer words of comfort and encouragement.



In partnership with the school and local council, KYTHE offered a week of Outdoor

Education for S4+ pupils with no clear path, after their time at high school. Matthew shone during these sessions, with natural leadership skills, for example, leading the group during long and tiresome gorge walking, and having a first up/first down attitude when abseiling down a steep crag. As he completed all the week's activities, his confidence grew day by day!



The young people on the Outdoor Education programme completed a Dynamic Youth Award (equivalent to a National 3 qualification). This changed Matthew's opinion of himself showing that 'smart' doesn't just mean 'academic'.

He also completed a Level 4 course in Employability and Enterprise. Matthew had planned to leave school as soon as possible at the end of S4, but then decided to stay at school for S5 to gain a few more qualifications before leaving.

With help from KYTHE, Matthew applied for college, and despite his worries about gaining the necessary entry levels, he is now attending Perth

College UHI studying Sport and Fitness, in an education style that he "gets" and makes sense to him. He has found what makes him happy.

Matthew describes KYTHE as "a Place of Joy", "You were just there for me, always. No matter what it was that I was going through there was someone who cared and someone who would listen to me."

Now aged 17 years, Matthew's story is a positive one about what a young person is capable of doing with an influx of self-confidence and self-esteem in their life.



Apprentice Employed



With attendance at KYTHE increasing, Trustees and the Management Committee agreed to the appointment of an apprentice. Abbie Keely started as our first Modern Apprentice in July 2022. Abbie was chosen for this role because of her commitment to youth work in the community and, moving on from her voluntary role, is keen to develop her skills through this apprenticeship program. Abbie will complete an SCQF Level 7 in Youth Work Practice.

Abbie is off to a flying start and has been tasked with leading our Youth Voice group and will continue to lead Chill n Chat.

After COVID, we have re-established links with Kinross Primary School and Abbie and Gillian restart the Supaclub group. This group connects with P6/7 pupils and gives KYTHE the opportunity to start linking with young people prior to them starting High School.



"I was fortunate that the team took their time to teach me about why they were doing things, as well as what they were doing. This gave me a great insight into what I should be doing and a deeper understanding of youth work. I enjoy being a part of something that is fulfilling a need in our community." Abbie

Young People Say...



"I'm very happy with what you's have done for me and I can't thank yous enough for it"



"Thank you so much you have helped me a lot in the week and my parents have noticed it aswell as I've been really low."



"KYTHE has helped me because I could escape everything and have a laugh and meet new people."



"KYTHE is a safe space when I can be myself and it improves my mental health and the way I think and the way I talk to people, it makes me more self-aware."

"Youth Band can help you be more independent and harness skills that you might have already or are wanting to learn."

Income 2021-2022



- Grants Received
- Universal Youth Work Grant- Perth and Kinross Council & The Gannochy Trust
- Donations from individuals and other trusts
- Donations from Local Churches
- Fundraising Activities
- Gift Aid Received
- Other Income

KYTHE's total income for the financial year ended 30 June 2022 was approximately £183K with expenditure of approximately £147K. The majority of our funding comes from grant applications and the Universal Youth Work contract we have with Perth & Kinross Council. We try to run as efficiently as possible to keep costs low, but the majority of our fixed costs are our staff costs and Hub running costs.

Expenditure 2021-2022



- Staff Costs
- Office Administration- accounting, HR support etc.
- Youth Activity Costs- food, music, equipment etc.
- Staff training
- Depreciation/Fundraising Expenses
- Mobile KYTHE

We are thankful to the many people and organisations that support the work of KYTHE to enable us to "Transform Young Lives".

For details of some of these organisations, please see our website:
<https://kythe.org.uk/fundraising/>

There is no charge for a young person to attend any of the KYTHE activities. If you would like to donate on a regular monthly basis or make a one-off donation, we would be extremely grateful for your support. Visit our website at www.kythe.org.uk and use the "Donate" button.

Financial Review

As a result of the trustees' decision to change from preparing Receipts and Payments Accounts to Fully Accrued Accounts, the prior year's financial statements have been restated to account for different income recognition criteria and to allow for both creditors and debtors.

Income for the year increased to £183,029 (2021: £115,470). Expenditure for the year also increased to £147,219 (£109,478)

Increase in income for the year was due to a large increase in donation and grant income for the provision of additional services by the KYTHE team.

A large amount of the increased expenditure was salary costs, due to the additional funding received, leading to increased services and additional employed staff hours.

The result of the increase in income and expenditure was a net income of £35,810 (2021 net income of £5,992). This led to a total fund balance of £148,002 at the year end, with £124,410 held as unrestricted funds and a further £23,592 as restricted funds.

Reserves Policy

The purpose of the Reserves Policy of the charity is to ensure the stability of the mission, programmes, employment and ongoing operations of the organisation. The charity's reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding or uninsured losses. The target reserves for the charity is a sum equal to three months of average operating costs.

The level of Reserves that should be in place as a result of this policy is £35,000. Current level of reserves of the charity, that is unrestricted funds, excluding funds designated for a particular purpose and excluding Fixed Assets, held for the charity's own use, is £88,896. This is over double that which the trustees have determined should be held. However, the funds held will be used in the coming year to fund salary increases for staff as well as increasing staff numbers namely looking at the role of Operations Manager. The trustees will be considering how these funds might be used to provide additional support to young people in our catchment area.

Parents Say...

"Thank you so much for all you do for the young people of our community.
KYTHE is such an amazing place where my daughter can enjoy herself and be happy, where she feels safe and valued and it's all down to your hard work, dedication and commitment.
KYTHE has been a lifeline for my daughter and has made a world of difference to her enjoyment of life.
We can't thank you enough for everything you do."



"KYTHE are brilliant! My daughter has social anxiety and working with KYTHE has boosted her confidence, it's amazing! She then re-engaged school, where she hadn't been for 2 years and smashed her exams I am super proud and so grateful for the work KYTHE do! I highly recommend them!"



"Thank you sooooo much for all the support, help and advice you and the team are giving my son. I honestly can't thank you enough. The difference I'm seeing in him is heart warming.

But honestly....he was in such a dark, dark place for so many months you have helped him to start to, in his own recent words, "love life again!" He doesn't always divulge what he talks to you all about, but whatever it is, it's work so thank you."

Reference and Administrative Information

Charity Name	Kinross-shire Youth Enterprise SCIO		
	Also known as KYTHE		
Charity number	SC045043		
Principal address	Muir, Kinross KY13 8FP		
Trustees at date of Report	Lynn Blyth Caldwell	Secretary	
	Ewan Cathcart	Advocate	
	Alison McKean	Legal Oversight	From 22/03/22
	Thomas Mechan		
	Stephen Hutt	Financial Oversight	From 22/03/22
	Ginni Auld	Advocate	From 22/03/22
	Susan Packham		From 22/03/22
	Jaffrey Weir	Convenor	
Other Trustees during year	Alan McGhie		Until 16/09/21
	Gwen Perry		Until 16/09/21
	Euan MacLeod		Until 16/09/21
Independent examiner	Margaret Birse		
Banker	Bank of Scotland		
The Trustees delegate aspects of the day-to-day operations of the charity to the following Overseers			
Overseers	Barry Dougall	Senior Youth Worker	
	Rob Packham	Chair of Management Committee	
	Cara Chalmers		
	Fiona Eastop		
	Gordon Roy		
Key Advisors	Annika Roberts	Book-keeper	
	Charlotte Cremers	Cranfield	

Structure Governance and Management

Constitution

The charity is governed by its Constitution.

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

Appointment of Trustees

There must be a minimum of three Trustees and a maximum of fifteen. Any person aged sixteen or over who subscribes to the purposes of the organisation is eligible to apply to be a Trustee and their suitability is considered by the Board. All Trustees must retire from office at each AGM and are eligible for re-election. At last year's AGM on 16 September 2021, Alan McGhie, Gwen Perry and Euan MacLeod indicated that they wish to stand down as Trustees and they have done so. New Trustees have been appointed they are Ginni Auld, Susan Packham, Stephen Hutt and Alison McKean.

Charitable Purposes

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

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

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

The Trustees approved this report on 15th December 2022

Signed on their behalf by: _____

AJDW

Andrew Jaffrey Weir Convenor

Independent Examiner's Report

To the Trustees of KYTHE

I report on the Statement of Account for the charity for the year ended 30th June 2022 set out in this document. The financial Statements are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed Margaret Birse 16th December 2022
Margaret Birse CCFA CIPFA (affil) FCIE
Tangram Accounting
23 Clark Avenue
Linlithgow
West Lothian, EH49 7AP

Statement of Financial Activities (SoFA)

Statement of Financial Activities

For the Year Ended 30th June 2022

		2022				2021			
		Unrestricted Funds	Designated Fixed Asset Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£	£	£
	Note								
Income and Endowments From:	2								
Donations and Legacies		55,439	-	69,555	124,994	38,973	-	19,000	57,973
Charitable Activities		56,365	-	-	56,365	56,500	-	-	56,500
Other Trading Activities		1,582	-	-	1,582	716	-	-	716
Investment Income		88	-	-	88	281	-	-	281
Total Income		113,474	-	69,555	183,029	96,470	-	19,000	115,470
Expenditure On:	3								
Raising Funds		2,229	-	-	2,229	-	-	-	-
Charitable Activities		107,873	2,654	34,463	144,990	94,478	-	15,000	109,478
Total Expenditure		110,102	2,654	34,463	147,219	94,478	-	15,000	109,478
Net Income/(Expenditure)		3,372	(2,654)	35,092	35,810	1,992	-	4,000	5,992
Transfers between Funds	11	(22,668)	38,168	(15,500)	-				
Net Movement of Funds	9	(19,296)	35,514	19,592	35,810	1,992	-	4,000	5,992
Reconciliation of Funds									
Total Funds Brought Forward		108,192	-	4,000	112,192	106,200		-	106,200
Total Funds Carried Forward		88,896	35,514	23,592	148,002	108,192	-	4,000	112,192

Balance Sheet

Balance Sheet

At 30th June 2022

	Note	2022				2021			
		Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £
Fixed Assets									
Tangible Fixed Assets	6	-	35,514		35,514	-	-	-	-
Total Fixed Assets		-	35,514	-	35,514	-	-	-	-
Current Assets									
Debtors	7	6,338	-	10,500	16,838	3,840	-	-	3,840
Cash at Bank and in Hand		89,018	-	13,092	102,110	104,352	-	4,000	108,352
Total Current Assets		95,356	-	23,592	118,948	108,192	-	4,000	112,192
Liabilities									
Creditors: Amounts falling due within one year	8	6,460	-	-	6,460	-	-	-	-
Net Current Assets/(Liabilities)		88,896	-	23,592	112,488	108,192	-	4,000	112,192
Total Assets less current Liabilities		88,896	35,514	23,592	148,002	108,192	-	4,000	112,192

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

The Financial Statements were approved by the trustees on 15th December 2022, and signed on their behalf by

Andrew Jaffrey Weir

Andrew Jaffrey Weir, Convenor

Notes to the Financial Statements

1. Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2nd Edition, effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kinross-shire Youth Enterprise SCIO (KYTHE) meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

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

(c) Income

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

(d) Expenditure and Irrecoverable VAT

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

Notes to the Financial Statements

(e) Donated Services, Facilities and Assets

Donated professional services, donated facilities and donated assets for the charity's use are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, the donated services, facilities or assets are recognised on the basis of the value of the gift to the charity – which is the amount that the charity would have been willing to pay to obtain services, facilities or the fixed asset of equivalent benefit on the open market.

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

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

(f) Allocation of support costs

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

(g) Tangible Fixed Assets

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

(h) Taxation

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

(i) Fund Accounting

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

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

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

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

Notes to the Financial Statements

2. Analysis of Income

	Note	2022				2021			
		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£	£	£
Donations and Legacies									
Donations from Churches		14,335	-	-	14,335	16,000	-	-	16,000
Gift Aided Donations		12,513	-	-	12,513	5,166	-	-	5,166
Non-Gift Aid Donations		2,903	-	-	2,903	8,079	-	-	8,079
Gift Aid Recovery		2,888	-	-	2,888	1,190	-	-	1,190
Donations from Trusts		5,000	-	-	5,000	-	-	-	-
Grants		4,000	-	69,555	73,555	8,538	-	19,000	27,538
Donated Goods for Charity's Use		9,000	-	-	9,000	-	-	-	-
Donated Facilities		4,800	-	-	4,800	-	-	-	-
Total Donations and Grants		55,439	-	69,555	124,994	38,973	-	19,000	57,973
Income from Charitable Activities									
Universal Youth Work Grant		43,100	-	-	43,100	43,100	-	-	43,100
Contract Youth Services		13,265	-	-	13,265	13,400	-	-	13,400
		56,365	-	-	56,365	56,500	-	-	56,500
Other Trading Activities									
Fundraising		1,494	-	-	1,494	716	-	-	716
Use of Premises		88	-	-	88	-	-	-	-
		1,582	-	-	1,582	716	-	-	716

Notes to the Financial Statements

3. Analysis of Expenditure

Expenditure on:	Note	2022				2021			
		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£	£	£
Raising Funds									
Clothing Costs		732	-	-	732	-	-	-	-
Other Fundraising Expenditure		1,497	-	-	1,497	-	-	-	-
Total Expenditure on Raising Funds		2,229	-	-	2,229	-	-	-	-
Charitable Activities									
Salaries and Wages including Employer Costs		63,638	-	17,082	80,720	55,667	-	11,500	67,167
Staff Travel & Subsistence		1,108	-	-	1,108	341	-	-	341
Job Adverts		250	-	-	250	-	-	-	-
Training		4,388	-	-	4,388	115	-	-	115
SU Payroll/HR Service		2,200	-	200	2,400	2,400	-	-	2,400
Events/Sessional Work		1,313	-	1,515	2,828	8,281	-	3,500	11,781
Premises Rent & Rates		9,305	-	2,000	11,305	6,000	-	-	6,000
Premises Heat & Light		2,809	-	2,980	5,789	2,545	-	-	2,545
Repairs & Renewals		1,149	-	280	1,429	4,366	-	-	4,366
Insurance		550	-	772	1,322	1,148	-	-	1,148
Phone & Internet		7,563	-	350	7,913	3,500	-	-	3,500
Book-keeping		2,970	-	-	2,970	-	-	-	-
Print/Post, Office Supplies		5,142	-	1,664	6,806	4,390	-	-	4,390
Youth Activities			-						
Food & Drink		1,563	-	1,932	3,495	-	-	-	-
Consumables		687	-	465	1,152	-	-	-	-
Music Related		56	-	692	748	-	-	-	-
Equipment Expensed		400	-	1,742	2,142	3,024	-	-	3,024
Youth Activities - Other costs		1,068	-	1,789	2,857	2,701	-	-	2,701
Mobile Kythe		914	-	1,000	1,914	-	-	-	-
Depreciation		-	2,654	-	2,654	-	-	-	-
Accounts Preparation & IE		800	-	-	800	-	-	-	-
Total Charitable Activity Expenditure		107,873	2,654	34,463	144,990	94,478	-	15,000	109,478

Notes to the Financial Statements

4. Staff Costs and Numbers

	2022	2021
Average Head Count During Period	5	4
Staff Costs	£	£
Gross Wages & Salaries	74,938	61,862
Employer's NIC	5,830	4,878
Employment Allowance	(4,611)	(4,003)
Employer's Pension Contribution	4,563	4,430
Total Staff Cost	80,720	67,167

5. Trustee Remuneration and Related Party Transactions

One trustee was paid remuneration of £240 for her work with the Mental Health Monday programme.

In addition, one sessional worker was paid £1,040 for her work. She is the granddaughter of a trustee.

Trustees held an away day at a total cost of £704.

The total aggregated amount gifted by trustees to the charity was £5,230.

6. Fixed Assets

	2022				2021			
	Vehicles	Fixtures and Fittings	Equipment	Total	Vehicles	Fixtures and Fittings	Equipment	Total
	£	£	£	£	£	£	£	£
Cost								
Opening Cost	-				-	-	-	-
Additions	22,800	6,368	9,000	38,168				-
Closing Cost	22,800	6,368	9,000	38,168	-	-	-	-
Depreciation								
Accumulated Depreciation	-	-	-	-	-	-	-	-
Charge for the year	380	1,274	1,000	2,654	-	-	-	-
Total Depreciation to date	380	1,274	1,000	2,654	-	-	-	-
Net Book Value								
as at 30 June 2021	-	-	-	-	-	-	-	-
as at 30 June 2022	22,420	5,094	8,000	35,514	-	-	-	-

Notes to the Financial Statements

7. Debtors

		2022				2021			
		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£	£	£
	Note								
Contract Youth Services		-	-	-	-	2,200	-	-	2,200
Grants Receivable		-	-	10,500	10,500	-	-	-	-
Gift Aid Receivable		2,888			2,888	1,190			1,190
Employee Expenses Advance		450	-	-	450	450	-	-	450
Rent Pre-payment		3,000	-	-	3,000	-	-	-	-
Total Debtors		6,338	-	10,500	16,838	3,840	-	-	3,840

8. Creditors

		2022				2021			
		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£	£	£
	Note								
Outstanding Invoices		1,463	-	-	1,463	-	-	-	-
Outstanding Expenses		561	-	-	561	-	-	-	-
Payments due to HMRC		3,636	-	-	3,636	-	-	-	-
Accruals - IE Fee		800	-	-	800	-	-	-	-
Total Short-term Creditors		6,460	-	-	6,460	-	-	-	-

Notes to the Financial Statements

9. Fund Movement

		Opening Balance at 1/7/2020 £	Income £	Expenditure £	Transfers £	Opening Balance at 1/7/2021 £	Income £	Expenditure £	Transfers £	Closing Balance at 30/6/2022 £
	Note									
Unrestricted Funds										
General Unrestricted Fund		106,200	96,470	(94,478)		108,192	113,474	(110,102)	(22,668)	88,896
Unrestricted Project Funds		106,200	96,470	(94,478)	-	108,192	113,474	(110,102)	(22,668)	88,896
Designated Fixed Assets		-	-	-	-	-		(2,654)	38,168	35,514
Total Unrestricted Funds		106,200	96,470	(94,478)	-	108,192	113,474	(112,756)	15,500	124,410
Restricted Funds										
Action 15 - Action 15 fund		-	-	-	-	-	25,000	(15,359)	-	9,641
Mobile KYTHE		-	-	-	-	-	1,000	(1,000)	-	-
Vehicle Fund		-	-	-	-	-	15,500	-	(15,500)	-
National Lottery Community Fund		-	-	-	-	-	10,000	(6,524)	-	3,476
Other PKC Grants 2020-21		-	11,500	(11,500)	-	-	-	-	-	-
PKC Summer Programme 2021		-	5,000	(3,500)	-	1,500	5,000	(6,500)	-	-
PKC Summer Programme 2022		-	-	-	-	-	5,000	-	-	5,000
PKC Mental Health & Wellbeing		-	2,500	-	-	2,500	-	(2,500)	-	-
PKC Food Insecurity 2021/22		-	-	-	-	-	2,580	(2,580)	-	-
PKC Food Insecurity 2022/23		-	-	-	-	-	5,475	-	-	5,475
Total Restricted Funds		-	19,000	(15,000)	-	4,000	69,555	(34,463)	(15,500)	23,592
Total Funds		106,200	115,470	(109,478)	-	112,192	183,029	(147,219)	-	148,002

10. Nature and Purpose of Funds

Unrestricted Funds

General Unrestricted Funds: Funds available for the trustees to use to fulfil the charitable purposes of the charity, at their discretion

Designated Mobile KYTHE Fund: Funds set aside by the trustees for the purpose of the Mobile KYTHE project.

Designated Fixed Asset Fund: This fund holds the Cost/Fair Value of Fixed Assets of the charity, less depreciation charged to the fund. This is done where on purchase any restriction on funding used to purchase the asset is discharged.

Notes to the Financial Statements

Restricted Funds

Action 15:	Represents funds provided for a Mental Health Support Project
Mobile KYTHE:	Represents funds provided specifically for the Mobile KYTHE Project
Vehicle Fund:	Represents funds provided specifically for the purchase of the Mobile KYTHE vehicle
National Lottery Community Fund:	Represents funding provided by the National Lottery Community Fund towards KYTHE's projects but in particular the Mental Health Drop-in; 1-2-1 Youth Work and Employability and Education
Other PKC Grants in 2020-21:	Funding Provided by Perth and Kinross Council for a variety of projects in 2020-21
PKC Summer Programme 2021:	Funding towards increased activities during school summer holidays in 2021
PKC Summer Programme 2022:	Funding towards increased activities during school summer holidays in 2022
PKC Mental Health and Wellbeing:	Funding specifically used towards parts of the KYTHE programme relating to Mental Health and Wellbeing
PKC Food Insecurity 2021/22:	Funding provided towards support of programmes aiming to help with food insecurity, particularly during school holiday periods in the financial year 2021/22
PKC Food Insecurity 2022/23:	Funding provided towards support of programmes aiming to help with food insecurity, particularly during school holiday periods in the financial year 2022/23

11. Transfers between Funds

Transfers between funds in this financial period represent:

Transfer from the Restricted Vehicle Fund of £15,500 to the Designated Fixed Asset Fund, on purchase of the vehicle.

Transfer from General Unrestricted Funds of £7,800 to the Designated Fixed Asset Fund, on purchase of the vehicle.

Transfer from General Unrestricted Funds of £6,368 to the Designated Fixed Asset Fund, on purchase of Fixtures and Fittings.

Transfer from General Unrestricted Funds of £9,000 to the Designated Fixed Asset Fund, on the gift of an asset to the charity.

Transfer from General Unrestricted Funds of £5,000 to the Designated Mobile KYTHE project fund.

Total transfer out of General Unrestricted Funds was £27,668