



DYNAMIC
CHRISTIAN
YOUTH
WORK



Transforming Young Lives

**Annual Activity Report
2023-2024**

Reflection from the Trustees



Jaffrey Wein
Trustee Convenor

Our annual activity report reflects the positive impact the KYTHE team has had on the lives of our young people. KYTHE has grown as an organisation and that has been driven by the need to support them. This has provided exciting opportunities as we plan for the next five years that will help make KYTHE sustainable.

We now employ a team of seven - two of which are new recruits Paul Beautyman and Abbie Leitch, who has completed her apprentice training. This composition of frontline youth workers and back-office team ensures good ongoing governance of KYTHE. Resources are challenging in this economic climate, and KYTHE needs your support to ensure its future through your donations and volunteering.

Many thanks for your support to the team and ultimately the young people of Kinross-shire.

Welcome to our 2023/24 annual activity report



Robert Packham

Chair of the Management Committee

We have supported a lot more young people this year, because of a strengthened front-line and a growing team of youth work volunteers. In line with our KYTHE 2025 strategy, we have increased our management team and continue to benefit from the tireless volunteer efforts of our busy management committee and trustees.

KYTHE is a growing network of people, places, partnerships and activities. As we hoped last year, the brilliant Mobile KYTHE has evolved into regular local activities in Bridge of Earn and Crook of Devon thanks to local volunteers and facilities in Dunbarney and Fossoway.

We have welcomed Paul Beautyman, who has responsibility for operational management, allowing KYTHE and the youth workers and volunteers to deliver a wider range of activities for young people.

Looking forward, we are in the process of developing "KYTHE Connects" a new initiative funded by the Church of Scotland, with a new role to strengthen the KYTHE team as we learn more about the needs of young people in our area. We look forward to welcoming you to the KYTHE family and working with you in the future.

Reflections on the year

Over the last year we have created a multitude of opportunities for young people to engage in the work of KYTHE. We are seeing lives transformed as our person-centred approach ensures young people are welcomed, listened to and supported at their point of need.

Through the development of Mobile KYTHE, we have reached further into communities and supported the development and growth of new youth clubs. We continue to see good outcomes from the work we engage in and enjoy the privilege of a fantastic team of committed volunteers. They work tirelessly to deliver the highest standard of youth work across Kinross-shire.

We continue to work alongside the Perthshire Youth Work Partnership, Gannochy Trust and Perth and Kinross Council. These partners collaborate to create innovative opportunities for young people and training for our team. We have continued to develop our partnerships with the local schools continuing to offer support and development opportunities for young people.

It has been a privilege to work with the team, our volunteers and supporters to transform young lives in Kinross-shire.



Barry Dougall
Head of Youth Work

Welcomed into the KYTHE family

When I consider my first few months as Head of Operations for KYTHE, it could be described as white-water rafting.

Like a fast-flowing river, KYTHE is driven by different currents. We are shaped by the ups and downs of young peoples' lives, by the dedicated commitment of volunteers and staff, by our partners' aims, by safeguarding legislation and the legal requirements around finance and human resources. As KYTHE has grown over the years, ensuring our work, people and young people remain safe, supported and strong is essential.

My role as Head of Operations is to take some of the work from our committed volunteers, while valuing their contribution, and ensuring that our front-line youth work staff provide the best service to young people across Kinross-shire.

Reflecting on this year I am grateful to have been welcomed so warmly into KYTHE and I look forward to what we will achieve together.



Paul Beautyman
Head of Operations



Barry, Head of Youth Work



Abbie, Youth Worker



Katy-Beth, Youth Worker



Gillian, Youth Worker

The people of KYTHE



Annika, Book-Keeper



Lynn, Youth Worker



Liz, Fundraising Lead



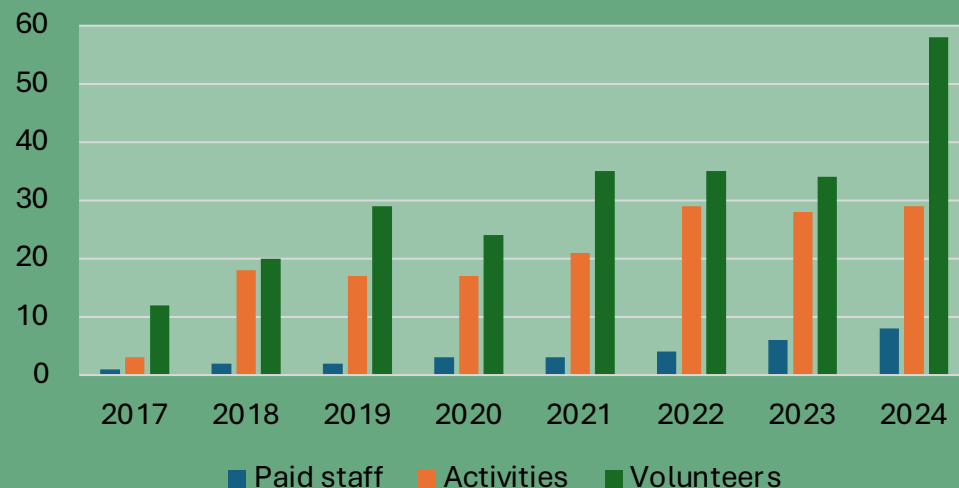
Paul, Head of Operation

Summary of the year

Since KYTHE started in 2014, we have grown in the number of staff, volunteers, activities and instances of youth work.

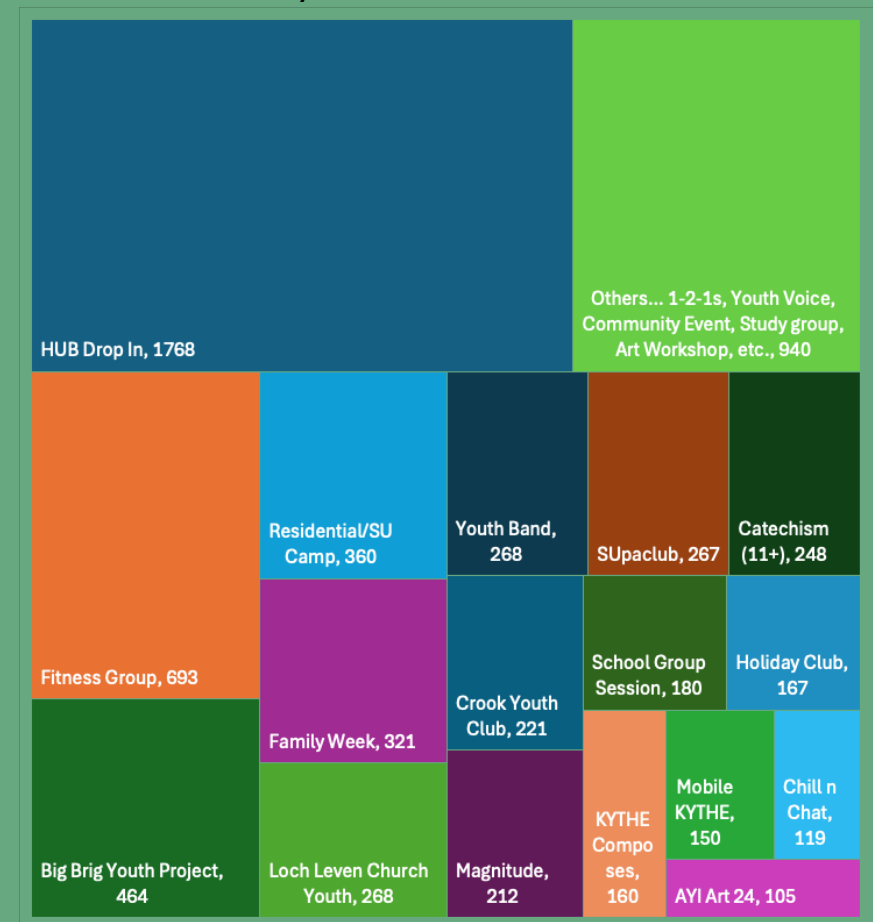
2023/2024 has been no different with increasing youth work activities supported by increasing number of volunteers, especially young volunteers.

How KYTHE has grown



An "instance of youth work" is an interaction with a young person at a planned activity

Areas of youth work & instances



Fundraising

It's been a wonderful year, getting to know the team and seeing how much support there is in the community for KYTHE. The highlights for me have been getting some amazing new initiatives funded like the KYTHE Composes project and the Art programme and seeing the positive impact these projects have had on the young people.

I've also been delighted to get support for our key services from a range of national and local funders who are very supportive of the work we do with young people in Kinross-shire.

Finally, I'm incredibly grateful for the fundraising in the community such as sponsored bike rides and music nights. These are so important for us to run our daily activities and free school holiday programme.

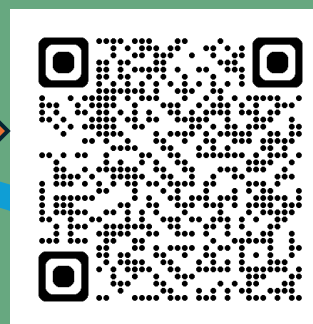
If you'd like to support KYTHE through a fundraising event or challenge, please contact me on fundraising@kythe.org.uk



Liz Logan
Fundraising Lead



To donate, as a one-off or regularly, scan the QR code here



Person centred working

KYTHER's mission is to ensure that every young person in Kinross-shire is given the opportunities they need to reach their potential.

Every young person is an individual, and regular group activities may not suit everyone. Our flexibility creates a bespoke environment where the young person can be themselves, be at ease with what they're doing and connect with the youth workers and others.

Some of the activities offered in the last year:

- Cooking and baking
- Woodwork
- Employability
- Art
- Fitness group
- Youth Awards
- Crook of Devon youth club
- Mobile KYTHE



Developing new skills

KYTHE supports young people to gain new skills to support their onward journey, either to new areas of education or employment.

APEX

Partnering with Kinross High School, KYTHE ran our first, successful, enterprise project, known as APEX. This aimed to equip young people with the skills and tools for entrepreneurship. Local company Ogilvie Ross sponsored the program and became the “dragons” panel. The young people pitched their ideas to them and in turn decided which project idea gained seed money to kickstart their business plans.

They sold baked goods, fidget toys, second-hand books and bespoke wooden products (on a sale or return basis from Kinross Wooden Products), who gained commission from this partnership. The young people attended three events, the KYTHE Car Boot Sale, KYTHE LIVE 2.0 and the Fossoway Gathering. The team successfully sold their goods, with a profit for the team to receive a cut. The money was also replenished back into the project for future cohorts.

Young people have reported:

‘It’s given me business experience and good life experiences. I’ve learnt new skills.’

‘I have learned about things I never knew before. Abbie really encouraged me and made it fun. I felt the environment wasn’t as controlling as school, I was more interested in it, so I focused more on it.’



PX2

PX2 consists of ten units all around the theme of 'becoming me' this is done by exploring the way we think, habits, self-image and goal setting. It gives young people opportunities consider this and practically apply it to their own lives as they see fit.

The young people engaged in the topics well and took opportunities to use the learning in real time, for example, during exam time, to manage stress and create good habits and attitudes, which was very apt.

'It's helped me learn more about my goals, my mind & overcoming things in the way of my goals.'

'It has helped me realise things about myself that I didn't know before.'



Duke of Edinburgh awards

Young people were supported to learn a new skill for their Duke of Edinburgh Awards. They have learnt some basic woodwork skills in the KYTHE Workshop and developed their design skills, worked as a team and learnt through new experiences. Their first project made a disability accessible table for one of our volunteers. They used most of the hand and power tools safely and effectively and make decisions about how the table would be presented and what would work for him. They created a brilliant piece of work which was presented to Ross who was delighted with his custom-made table.

Afterwards they designed their own items and made some plinths, and cake stands for the Apex program and their table-top sales. The young people who took part were able to explain their learning well, using the tools safely and helping each other out.



Mobile KYTHE

Mobile KYTHE can be summed up as meeting young people where they are and going on a journey together.

This year the van has travelled to various places including Gannochy Green, Oudenarde, Fossoway and Abernethy. It is encouraging driving into the place and see young people waiting for the van. A game of UNO with juice and snacks is simple, but a staple part of the journey with the young people we meet.

Having visited one area for several years, the joy of seeing the same young person is wonderful. It feels just like a catch-up as you do with friends and family; finding out how they are, what's happening in their life and encouraging them to be their best self.

Taking Mobile KYTHE to bigger events allows our team of young volunteers to take on responsibilities within the session, such as organising games, helping serve food and tidying up, supporting them in their own development as they support others.

Lynn, Youth Worker



Volunteering at KYTHE

“Volunteers don't get paid, not because they're worthless, but because they're priceless.”

– Sherry Anderson

This is often quoted by one of KYTHE's original trustees, Euan, because of the positive impact that volunteering has, both for those supported, but also for the individual volunteering.

KYTHE are delighted to be supported by so many volunteers, both young and older. To support our volunteers KYTHE facilitates recognised qualifications, such as Lynn and John receiving their PDA in youth work.

Our volunteers support KYTHE in a variety of ways – helping with face-to-face youth sessions, supporting fundraising events, back-office support or raising awareness in the community.

**Volunteer hours in 2023-2024
were 3,680 – equivalent to more
than two full-time youth workers**





KYTHE Composes

KYTHE Composes was our latest and exciting, new music project at KYTHE. It focussed on original songwriting and creativity, rather than playing other artists' materials. Along with Kevin Miller, a dedicated musician and volunteer, the programme was developed using different songwriting techniques including a more 'prescriptive' approach, which in turn created an inclusive approach as it removed barriers such as 'I'm not good at' or 'I can't'. This way, everyone 'could'.

The songs that the young people have written are really very good! They're now realising they CAN do it and are starting to apply the skills learnt over the course of the project.

The project was enhanced by the visit of Pete Wishart, a local member of parliament and former keyboard player of Big Country and Runrig, who visited the group at work and joined in the 'round robin' exercise and decided 'the best line anyway'. Many thanks Pete for your support!



The engagement from the young people was really focused and good so we wrapped up the first term, ending with a food and fun night, where each of the attendees successfully completed a Dynamic Youth Award alongside the project!

The young people expressed themselves eloquently through the media of songs. From social and political issues to nonsensical songs about fish slices and the Antarctic, variety has not been in short supply! The young people split into four groups, which weekly whittled down to two bands and two solo artists, who along with a few other local musicians, performed at the KYTHE Live 2.0 on a Saturday in June. Some of the young people had never performed and sung live before, so they had to navigate new-found stage nerves. However, they all persevered and none succumbed to stage fright, thankfully, though it was close, and the evening was a huge success!

This is a project we have always wanted to explore at KYTHE, and I am very grateful to have been able to run the project with the hugely helpful funding input from The Pear Tree Fund, Albert Hunt and Mary Janet King Trusts.

Gillian, Youth Worker



Holidays at KYTHE

Holiday activities are always popular at KYTHE. This year, there has been the return of the ever-popular Adventure Week, with away days to laser tag, trampolining, Willowgate Activity Centre and ice-skating; Band Camp and many more over Spring, Summer and October holidays.

As well as providing these activities to boost confidence, skills and socialising, KYTHE supports the physical needs of the young people by providing a free meal to everyone who attends any of the holiday activities. Funding for this equitable project is provided by The Food Holiday Insecurity Poverty Fund, also known as Fuelled for Fun, funded by Perth and Kinross Council. With food poverty increasing, this is especially important during the school holidays when young people cannot access free school meals.

In addition to supporting physical needs, providing food enables communication, as it's easier to chat over a sandwich or cookie. It's a good introduction, an icebreaker and it allows some of the young people to prepare the food and serve each other.



Art Story

A new art project allowed young people to experience the work of different artists and express themselves through new media. This included ceramics, portraiture, photography and journaling workshops, along with Christmas decoration-making.

One young person who attended said 'I've really enjoyed all the art workshops, and I've learned a lot of new skills. I've developed a lot of transferable skills such as my communication but have especially developed more specialised skills in the areas of the art we have covered. I really enjoyed the clay workshop and learned a different way of sculpting during the session and enjoyed the "Remembering Together" workshop which used art to reflect on my personal experiences throughout the pandemic'.

This young person, like many others, has struggled with their mental health over the last few years. They have valued putting the time and energy into the art projects as a way of expressing themselves through their creative outlets. It's been a pleasure to watch them grown and develop as they work towards the end of school and the start of the next chapter.

Katy-Beth, Youth Worker



Fossoway, Dunbarney & Oudenarde Youth Clubs

KYTHE has continued to have regular satellite youth work sessions in Dunbarney and Oudenarde, and Crook of Devon.

Having trialled a monthly event, the Crook of Devon Youth Club is now a regular weekly drop-in. With a good group of 10-12 faithful, weekly attendees, it has really built up the atmosphere and, they bring such a good vibe with them as they are all thrilled to be there weekly!

The group has naturally moved towards a much more 'together' approach to youth work activities with the installation of a youth space in Fossoway Parish Church, hosting card games such as Uno and Dobble. We now see young people are bringing in their own card games from home to show the young people and to join together to play. This has been excellent to witness this move towards more of a youth-led session! These sessions are supported by regular volunteers.

At Dunbarney, the church is undergoing renovation, so there has been alternative accommodation, which has been unsettling, but those there are looking forward to returning to their space once renovations are completed.



Magnitude



In July, we attended the Magnitude festival with a team of staff, volunteers and 30 young people, camping at Lendrick Muir in typical Scottish weather!

There were talks about God, worship music, activities, karaoke, silent disco and other fun things to get involved in. This gave young people who wanted to, the opportunity to learn more about God and experience worship music live. As they delved into what the bible says, we had time for questions with our groups. The team of leaders were awesome, and the young people were incredible.

I felt privileged that so many young people wanted to come to Magnitude with us. I enjoyed continuing the young people's faith journeys at the event. Watching all the young people feeling free in worship and asking questions with their leaders was incredible.

'This year at Magnitude was very impactful for me. It gave me the chance to worship with other people and hear more about God. I can't wait for next year.'

Abbie, Youth worker



Wall of Recognition

Youth Scotland Awards

Throughout the year, KYTHE supports young people who challenge themselves to complete nationally recognised Youth Awards in areas such as art, woodwork and graphic design. We were delighted to recognise their progress and achievements at the KYTHE Awards Giving event in May.

We were delighted that Steven Greig from The Gannochy Trust presented the awards to the 31 young people, and it was lovely for them to be joined by family and friends to recognise their achievements. Youth Awards are nationally recognised awards and the details of these are included in SQA award certificates. Our youth work team are so proud of the progress the young people have made, as this helps to support young people reach positive destinations and recognition of progress and achievements are so important in that journey.

There are a variety of award levels and young people can progress through these to their preferred levels with the time commitment reflecting the award level.

KYTHE's first Gold Award

Hannah first engaged with KYTHE in July 2020 during a photography course. With a natural eye for photography composition, Hannah was encouraged to start a bronze youth award in 2021 to develop her skills in photo editing.



This progressed further through different challenges creating activity videos, the staff and volunteer photo board and KYTHE montage, culminating in a presentation in July 2024 to complete her gold award. These challenges took 110 hours to complete, and the gold award is the equivalent of an SQA Higher.

Reflecting at the end, Hannah said, 'Overall I really enjoyed my gold youth achievement award and since I completed the challenges, I have lots of transferable skills that I developed by taking on total responsibility in my challenges. Considering it was 2021 I started these, and I gave the final presentation in 2024 I know that the skills I learnt I now use day-to-day and they have helped me in adapting to life outside of school in work and at university'.

Youth Worker recognition

We were delighted when Head of Youth Work, Barry Dougall, was nominated as a finalist for the 'Inspirational Leadership' Award at the prestigious National Youth Work Scotland Awards in June. Although he didn't claim the award, Barry is still an inspirational leader and winner to those in KYTHE. Barry was joined at the awards by his wife, Tracy, youth workers, members of the management committee and trustees from KYTHE.



Youth Work Partners

Churches:

- Dunbarney & Forgandenny Parish Church
- Fossoway Parish Church
- Kinross Christian Fellowship
- Kinross Parish Church
- Loch Leven Church
- Orwell & Portmoak Parish Church
- St. James RC Church
- St. Paul's Episcopal Church

Schools:

- Kinross High School
- Kinross Primary School
- Milnathort Primary School
- Portmoak Primary School
- Fossoway Primary School

Community:

- adLib Audio (Formally D3 Audio & Visual Technologies)
- Better Place to Live Fair
- Broke Not Broken Food Bank
- Fossoway Gathering
- Kinross Local Events Organisation (KLEO)
- Kinross Rugby Club
- Kinross Volleyball Club
- Kinross Wooden Products
- Kinross and District Men's Shed
- Kinross and District Rotary Club
- Ogilvie Ross
- Oudenarde Community Cabin
- Portmoak Gala Committee

Professional:

- Active Schools Kinross
- Awards Network
- Grandmentors P&K
- Hillcrest Futures
- Perth Autism Support
- Perth College UHI
- Perth and Kinross Council
- Perthshire Youth Work Partnership (YMCA Tayside, Logos, SCYD, AYP, Breathe, CAYAG)
- RASAC Perth
- Scripture Union Scotland
- Skills Development Scotland
- The Gannochy Trust
- The Lighthouse for Perth
- Youth Scotland
- Youth Work Journeys
- YouthLink Scotland



Youth Work Partners

'KYTHE and Kinross High School have an excellent partnership which has been built up over the years. KYTHE regularly support young people at Kinross High School through 1-1 and group youth work, programmes in the summer holidays and the Friday afternoon drop-in sessions. KYTHE have also been a lead partner in supporting young people to develop their employability and entrepreneurial skills during our exam leave programme. We are proud partners of KYTHE and regularly meet to discuss how we can support each other's aims.'

Jason Bain, Depute Headteacher, Kinross High School



'It is an absolute pleasure working in partnership with KYTHE. The staff and volunteers are friendly, kind and professional. You can see how much they care and value the young people they work with. It is always great to work alongside KYTHE to get creative and provide more opportunities for their wonderful group of young people.'

Laura Kemp, Youth Scotland

Young people feedback



"It's always a supportive atmosphere where you can just be you."

"For me KYTHE is like another family, I wouldn't be where I am today without KYTHE. I am so grateful that the organisation is part of my life, I'd be lost without it."

"KYTHE has helped me to make new friends and build relationships with people I would never have been friends with otherwise."

"Without KYTHE I wouldn't have met a lot of people that I now call best friends. It's improved my mental health and made me feel like I have a place to belong."

"It's got me out of the house and made me friends with people round about."

"KYTHE has changed my life in every way possible, because they're always there when you need them, and put a smile on your face. They make you feel valued and make you feel like you're enough. I can trust them."

"KYTHE has made me more responsible and more respectful."

"KYTHE has been a place of belonging and without KYTHE and the space to feel safe, I probably would be in a worse place if I didn't have them"

"I'm not as lonely as I would be if I didn't have KYTHE, I'm glad I'm in a band now!"

Parents' feedback



'KYTHE has been part of my children's lives since the day it opened. I've watched my son go from a child who didn't really know where he fitted in, to a young man who now volunteers with KYTHE. The support, encouragement, care and compassion shown has been amazing and has helped to shape the young man he has become.'

'My younger son has dipped in and out of KYTHE over the years. He is always made to feel very welcome and included no matter how long it's been since he last attended. Support and help is always available to the young people of Kinross-shire. KYTHE is an asset to the community.'

'I have found KYTHE a great asset to the community. My children who suffer with social communication difficulties have found a safe space that allows them to meet with other children in a relaxed, inviting and atmosphere. This has provided excellent opportunities for them to mix with other children in a non-threatening environment and allowed them to further explore their faith.'

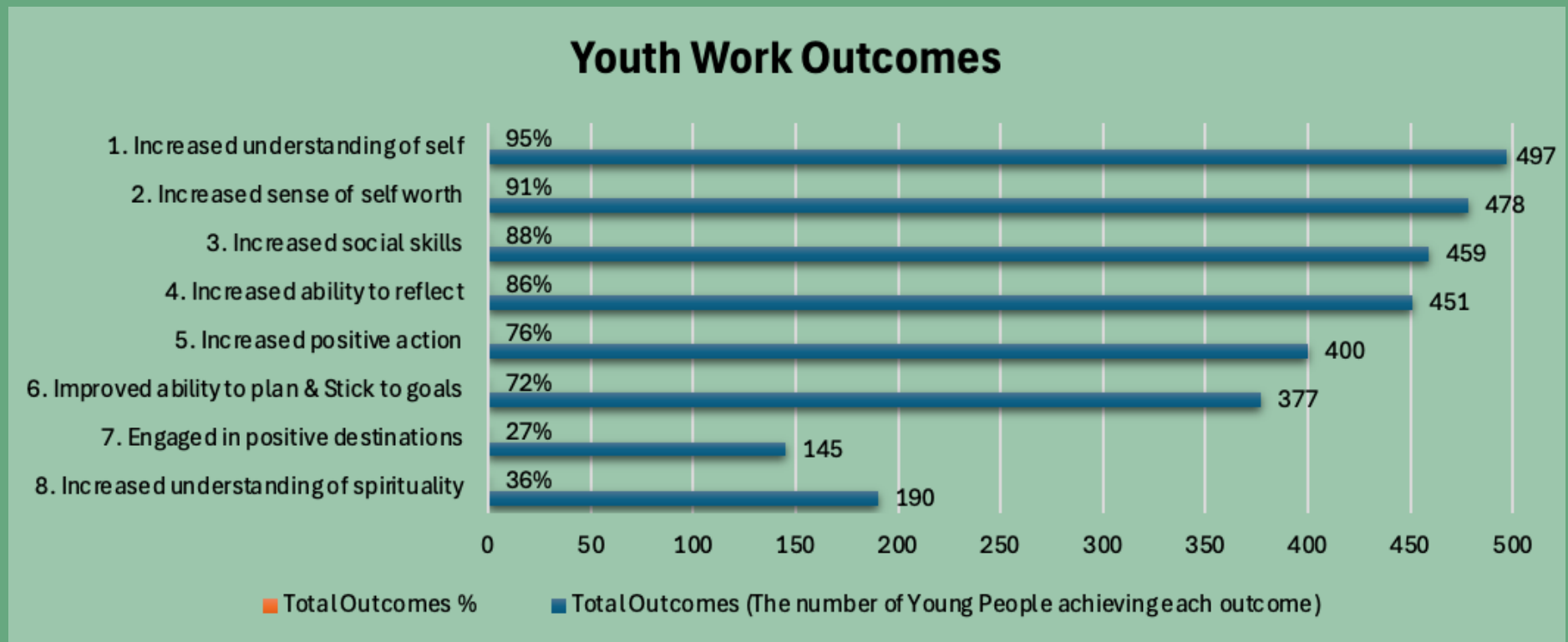
'I love how my children come to life when they are with the KYTHE people. They don't feel they need to mask who they are to fit in, they are comfortable being them! KYTHE is an amazing place. I'm so glad my two have found you.'

They are happy, like really happy, around you are all and their confidence is just amazing now! KYTHE gives children a safe, happy and respected space for them to be themselves and have fun! You guys are the best and we would all actually cry if you weren't a thing!!'

Youth Work Outcomes

KYTHE evaluates the impact of our work with young people, with outcome indicators to evidence transformation in young people.

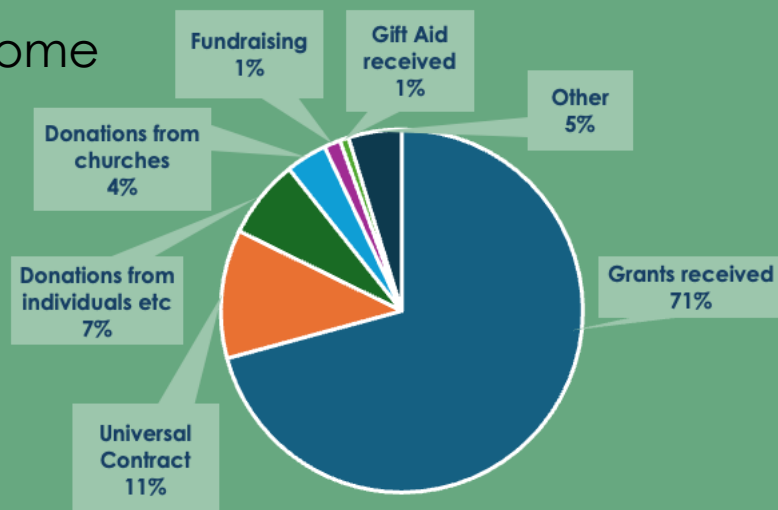
This gives us insight into the ongoing journey of young people each year. For example, this year 95% of young people have an increased understanding of themselves, with increased self-worth in 91%. These outcome indicators cover all ages of young people (from those starting their time at high school to those leaving), therefore, it is encouraging that from this wide age range, that 27% of young people engaged in a positive destination.



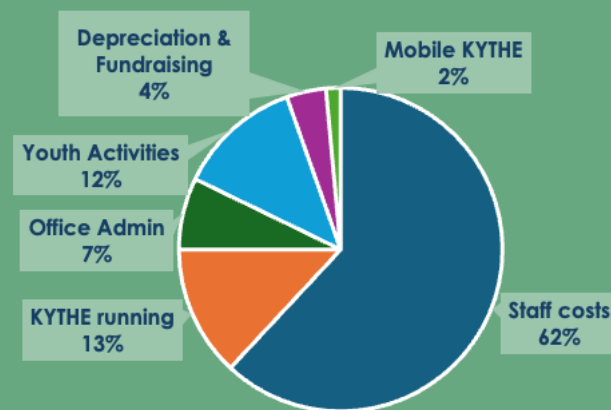
Finance Summary

KYTHE's total income for the financial year ending 30th September 2024 was approximately £401k with expenditure of approximately £321k. Most of our funds come from grant applications and the Universal Youth Work contract we have with Perth & Kinross Council and Gannochy Trust. We continue to run as efficiently as possible to keep our expenditure focused on the Youth Work, so our major costs are for staff and the Hub's running costs.

Income



Expenditure



We are continually reminded and are very thankful that this work could not continue as it does without the contributions of so 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

Income for the 15 months to 30th September 2024 increased to £400,973 (2023: £193,437). Expenditure for the year was £322,476 (2023: £186,973).

Despite the slightly longer accounting period the increase in income was due to the employment of a dedicated Fundraiser who was extremely successful in being awarded grant funding, particularly restricted funding which increased to £188,071 (2023: £50,252). Despite a fall in donations from churches, Trusts and one-off donations the increase of unrestricted grant funding has resulted in an overall increase in unrestricted income to £141,984 (2023: £86,399). Interest increased to £6,300 (2023: £1,337) and Income from Charitable Activities increased to £58,774 (2023: £51,935) due to an increase in Contract Youth Services work undertaken and contributions from participants towards the summer Magnitude residential event. Other Trading Activity income also increased to £5,844 (2023: £3,514) largely due to fundraising activities during the period.

A significant proportion of the increase in expenditure was due to the employment of a Fundraiser and a Head of Operations which have become essential roles as the charity grows and continues to expand the activities it is able to offer.

As a result of the significant increase in grant funding received, the charity has recorded a higher net income this period of £78,497 (2023: £6,464). Total fund balances carried forward for the charity were £232,963 (2023: £154,466).

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 around £65,000 (2023: £44,000). 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 £160,114 (2023: £112,637). 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 and increases in utility and other general costs. The trustees will be considering how these funds might be used to provide additional support to young people in our catchment area.

Reference and Administrative Information

Charity Name	Kinross-shire Youth Enterprise SCIO Also known as KYTHE	
Charity number	SC045043	
Principal address	Muirs, Kinross KY13 8FP	
Trustees at date of Report Approval	Jaffrey Weir	Convenor
	Stephen Hutt Susan Packham	Financial Oversight
Other Trustees during year	Alison McKean	Resigned 22/11/2023
	Ginni Auld	Resigned 20/03/ 2024
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
	Liz Logan	Fundraising Lead
	Paul Beautyman	Head of Operations
	Lynn Caldwell	
	Cara Chalmers	
	Fiona Eastop	
	Matthew Gracie	
	Gordon Roy	
Key Advisors	Annika Roberts	Book-keeper

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 all trustees are members of various local churches. 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.

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 Trustee approved this report on 20th March 2025

Signed on their behalf by: Andrew Jaffrey Weir

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 15 months ended 30th September 2024 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

21st March 2025

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 15 months Ended 30th September 2024

1 July 2023 - 30 Sept 2024 (15 months) 2024					1 July 2022 - 30 June 2023 (12 months) 2023			
	Unrestricted Funds £	Designated Fixed Asset Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Fixed Asset Funds £	Restricted Funds £	Total Funds £
Note								
Income and Endowments From:	2							
Donations and Legacies	141,984	-	188,071	330,055	86,399	-	50,252	136,651
Charitable Activities	58,774	-	-	58,774	51,935	-	-	51,935
Other Trading Activities	5,844	-	-	5,844	3,514	-	-	3,514
Investment Income	6,300	-	-	6,300	1,337	-	-	1,337
Total Income	212,902	-	188,071	400,973	143,185	-	50,252	193,437
Expenditure On:	3							
Raising Funds	1,627	-	-	1,627	1,424	-	-	1,424
Charitable Activities	163,798	11,040	146,011	320,849	118,020	8,832	58,697	185,549
Total Expenditure	165,425	11,040	146,011	322,476	119,444	8,832	58,697	186,973
Net Income/(Expenditure)	47,477	(11,040)	42,060	78,497	23,741	(8,832)	(8,445)	6,464
Transfers between Funds	-	-	-	-	-	-	-	-
Net Movement of Funds	9 47,477	(11,040)	42,060	78,497	23,741	(8,832)	(8,445)	6,464
Reconciliation of Funds								
Total Funds Brought Forward	112,637	26,682	15,147	154,466	88,896	35,514	23,592	148,002
Total Funds Carried Forward	160,114	15,642	57,207	232,963	112,637	26,682	15,147	154,466

The notes on the following pages form part of the Financial Statements.

Note that the length of the accounting period has changed and that figures for the previous period are therefore not directly comparable.

Balance Sheet

Balance Sheet

At 30th September 2024

	Note	as at 30 September 2024				as at 1 July 2023			
		Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £
Fixed Assets									
Tangible Fixed Assets	6	-	15,642	-	15,642	-	26,682	-	26,682
Total Fixed Assets		-	15,642	-	15,642	-	26,682	-	26,682
Current Assets									
Debtors	7	11,064	-	24,000	35,064	8,166	-	4,447	12,613
Cash at Bank and in Hand		151,072	-	33,425	184,497	102,581	-	11,197	113,778
Total Current Assets		162,136	-	57,425	219,561	110,747	-	15,644	126,391
Liabilities									
Creditors: Amounts falling due within one year	8	2,022	-	218	2,240	1,110	-	497	1,607
Net Current Assets/(Liabilities)		160,114	-	57,207	217,321	109,637	-	15,147	124,784
Total Assets less current Liabilities		<u>160,114</u>	<u>15,642</u>	<u>57,207</u>	<u>232,963</u>	<u>109,637</u>	<u>26,682</u>	<u>15,147</u>	<u>151,466</u>

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

The Financial Statement were approved by the trustees on 20th March 2025, and signed on their behalf by

Andrew Jaffrey Weir Andrew Jaffrey Weir, Convenor

Notes to the Financial Statements

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) Change of Accounting Reference Date

The trustees have chosen to change the accounting reference date of the charity, that is the year-end date to which the accounts are made up. This has resulted in the period being reported on, changing from 12 months to 15 months, in these financial statements. This also means that the figures given as comparatives, are not directly comparable, as the reporting period is different.

(d) 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.

(e) 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

(f) 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.

(g) 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.

(h) 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

(i) Taxation

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

(j) 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

	1 July 2023 - 30 Sept 2024 (15 months)				1 July 2022 - 30 June 2023 (12 months)			
	2024				2023			
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Donations and Legacies								
Donations from Churches	14,661	-	120	14,781	26,400	-	1,100	27,500
Donations Regular	9,515	-	-	9,515	6,068	-	-	6,068
Donations One-off	9,555	-	390	9,945	13,625	-	-	13,625
Gift Aid Recovery	3,198	-	-	3,198	3,806	-	-	3,806
Donations from Trusts	1,800	-	1,000	2,800	8,200	-	2,425	10,625
Grants	97,255	-	186,561	283,816	23,500	-	46,727	70,227
Donated Facilities	6,000	-	-	6,000	4,800	-	-	4,800
Total Donations and Grants	141,984	-	188,071	330,055	86,399	-	50,252	136,651
Income from Charitable Activities								
Universal Youth Work Grant	45,953	-	-	45,953	47,411	-	-	47,411
Contract Youth Services	10,250	-	-	10,250	4,524	-	-	4,524
KYTHE Live	401	-	-	401	-	-	-	-
Magnitude	2,170	-	-	2,170	-	-	-	-
	58,774	-	-	58,774	51,935	-	-	51,935
Other Trading Activities								
Fundraising - Community Events	1,582	-	-	1,582	2,451	-	-	2,451
Tuck Shop	1,498	-	-	1,498	-	-	-	-
Fundraising - Other	801	-	-	801	-	-	-	-
Use of Premises	1,963	-	-	1,963	1,063	-	-	1,063
	5,844	-	-	5,844	3,514	-	-	3,514

Notes to the Financial Statements

3. Analysis of Expenditure

Expenditure on:	1 July 2023 - 30 Sept 2024 (15 months)				1 July 2022 - 30 June 2023 (12 months)			
	2024				2023			
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Raising Funds								
Clothing Costs	-	-	-	-	-	-	-	-
Other Fundraising Expenditure	1,627	-	-	1,627	1,424	-	-	1,424
Total Expenditure on Raising Funds	1,627	-	-	1,627	1,424	-	-	1,424
Charitable Activities								
Salaries and Wages including Employer Costs	89,970	-	95,220	185,190	64,027	-	34,953	98,980
Staff Travel & Subsistence	2,825	-	17	2,842	1,546	-	61	1,607
Recruitment, Payroll & HR	10,708	-	-	10,708	2,400	-	-	2,400
Training & Professional Membership Fees	7,480	-	225	7,705	2,786	-	500	3,286
Events & Sessional Work		-	400	400	731	-	200	931
Volunteer Costs	19	-	290	309	-	-	-	-
Premises Rent, Rates & Insurance	14,848	-	8,736	23,584	14,883	-	4,000	18,883
Premises Heat & Light	842	-	5,025	5,867	2,048	-	5,368	7,416
Repairs, Renewals & Cleaning	5,384	-	315	5,699	1,525	-	1,000	2,525
Book-keeping and accounting software	11,145	-	-	11,145	8,955	-	-	8,955
Print, Post, Phone & Internet	6,075	-	2,932	9,007	14,451	-	347	14,798
Youth Activities								
Food & Drink	2,151	-	7,215	9,366	480	-	4,608	5,088
Consumables	774	-	3,339	4,113	254	-	141	395
Music Related	931	-	2,358	3,289	227	-	2,319	2,546
Equipment Expensed	193	-	6,993	7,186	(13)	-	946	933
Youth Activities - Other costs	7,613	-	8,247	15,860	994	-	1,117	2,111
Mobile KYTHE	-	-	4,699	4,699	1,831	-	3,137	4,968
Depreciation	-	11,040	-	11,040	-	8,832	-	8,832
Trustee meeting costs	1,740	-	-	1,740	75	-	-	75
Accounts Preparation & IE	1,100	-	-	1,100	820	-	-	820
Total Charitable Activity Expenditure	163,798	11,040	146,011	320,849	118,020	8,832	58,697	185,549

Notes to the Financial Statements

4. Staff Costs and Numbers

	2024	2023
Average Head Count During Period	6	4.5
Staff Costs	£	£
Gross Wages & Salaries	169,666	92,185
Employer's NIC	14,334	6,725
Employment Allowance	(8,297)	(4,871)
Employer's Pension Contribution	9,487	4,941
Total Staff Cost	185,190	98,980

No employees received employee benefits in excess of £60,000

5. Trustee Remuneration and Related Party Transactions

No trustees were paid remuneration for any work done for the charity (2023: none)

The total aggregated amount gifted by trustees to the charity was £0 (2023: £5,370).

6. Fixed Assets

	2024				2023			
	Vehicles	Fixtures and Fittings	Equipment	Total	Vehicles	Fixtures and Fittings	Equipment	Total
	£	£	£	£	£	£	£	£
Cost								
Opening Cost	22,800	6,368	9,000	38,168	22,800	6,368	9,000	38,168
Additions	-	-	-	-	-	-	-	-
Closing Cost	22,800	6,368	9,000	38,168	22,800	6,368	9,000	38,168
Depreciation								
Accumulated Depreciation	4,940	2,546	4,000	11,486	380	1,274	1,000	2,654
Charge for the period	5,700	1,590	3,750	11,040	4,560	1,272	3,000	8,832
Total Depreciation to date	10,640	4,136	7,750	22,526	4,940	2,546	4,000	11,486
Net Book Value								
Opening Value	17,860	3,822	5,000	26,682	22,420	5,094	8,000	35,514
Closing Value	12,160	2,232	1,250	15,642	17,860	3,822	5,000	26,682

Notes to the Financial Statements

7. Debtors

	2024				2023			
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Prepayments	1,281	-	-	1,281	-	-	1,447	1,447
Rent Pre-payment	3,225	-	-	3,225	3,000	-	-	3,000
Contract Youth Services	-	-	-	-	3,941	-	-	3,941
Grants Receivable	-	-	24,000	24,000	-	-	3,000	3,000
Gift Aid Receivable	3,198	-	-	3,198	3,775	-	-	3,775
Employee Expenses Advance	-	-	-	-	450	-	-	450
Outstanding Hall Rent Income	200	-	-	200	-	-	-	-
Bank Interest	2,998	-	-	2,998	-	-	-	-
Sum up sum due	162	-	-	162	-	-	-	-
Total Debtors	11,064	-	24,000	35,064	8,166	-	4,447	15,613

8. Creditors

	2024				2023			
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Outstanding Invoices	819	-	218	1,037	-	-	-	-
Outstanding Expenses	103	-	-	103	290	-	497	787
Accruals - IE Fee	1,100	-	-	1,100	820	-	-	820
Total Short-term Creditors	2,022	-	218	2,240	1,110	-	497	1,607

Notes to the Financial Statements

9. Fund Movement

	Opening Balance at 1/7/22 £	Income £	Expenditure £	Closing Balance at 30/6/2023 £	Income £	Expenditure £	Closing Balance at 30/9/2024 £
Unrestricted Funds							
General Unrestricted Fund	88,896	143,185	(119,444)	112,637	212,902	(165,425)	160,114
Unrestricted Project Funds	88,896	143,185	(119,444)	112,637	212,902	(165,425)	160,114
Designated Fixed Assets	35,514	-	(8,832)	26,682		(11,040)	15,642
Total Unrestricted Funds	124,410	143,185	(128,276)	139,319	212,902	(176,465)	175,756
Restricted Funds							
Action 15 - Action 15 fund	9,641	-	(9,641)	-	-	-	-
Apprentice Yoth Worker	-	16,000	(13,000)	3,000	-	(3,000)	-
Art Fund	-	-	-	-	9,000	(8,977)	23
Away Stays	-	600	-	600	-	(600)	-
Bible Alive	-	-	-	-	120	(120)	-
Cost of Living	-	11,000	(11,000)	-	-	-	-
Digital Devices	-	-	-	-	5,665	(5,665)	-
Drop -in	-	500	(500)	-	-	-	-
Employability	-	-	-	-	14,000	(10,722)	3,278
Food Fund	-	500	(500)	-	-	-	-
KYTHE Connects	-	-	-	-	23,000	(7,380)	15,620
Magnitude	-	-	-	-	390	(390)	-
Mobile KYTHE	-	4,625	(1,223)	3,402	17,924	(19,217)	2,109
Music Related Activity	-	7,000	(7,000)	-	13,500	(7,773)	5,727
Operational Manager Salary	-	-	-	-	18,066	(18,066)	-
Outreach	-	-	-	-	15,536	(15,536)	-
School Holiday Activities 2023/24	-	9,027	(882)	8,145	9,038	(17,183)	-
School Holiday Activities 2024/25	-	-	-	-	1,655	(1,205)	450
Woodwork	-	1,000	(1,000)	-	-	-	-
National Lottery Community Fund	3,476	-	(3,476)	-	-	-	-
National Lottery - Young Start	-	-	-	-	60,000	(30,000)	30,000
PKC Summer Programme 2022	5,000	-	(5,000)	-	-	-	-
PKC Food Insecurity 2022/23	5,475	-	(5,475)	-	-	-	-
Volunteer Equipment	-	-	-	-	177	(177)	-
Total Restricted Funds	23,592	50,252	(58,697)	15,147	188,071	(146,011)	57,207
Total Funds	148,002	193,437	(186,973)	154,466	400,973	(322,476)	232,963

Notes to the Financial Statements

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.

Restricted Funds

Action 15:	Represents funds provided for a Mental Health Support Project
Apprentice Youth Worker:	Represents funds received for costs associated with employing an apprentice youth worker.
Art Fund:	Represents funds received for delivery of an Art Programme.
Away Stays:	Represents funds received specifically towards an SU summer camp.
Bible Alive:	Represents funds received specifically to cover the costs of a Bible Alive Training course for one volunteer.
Cost of Living:	Represents funds received specifically towards additional costs incurred by the charity caused by the 'Cost of Living Crisis'
Digital Devices:	Represents Funds received to purchase iPads and accessories.
Drop-in:	Represents funds received specifically for the Drop-in activity.
Employability:	Represents Funds received to provide Employability Related Programmes.
Food Fund:	Represents funds given specifically towards the Food Drop-in on a Friday.
KYTHE Connects:	Represents funds received from the Church of Scotland from their Seeds of Change Programme.
Magnitude:	Represents Funds received towards the costs of the Magnitude Summer Festival.
Mobile KYTHE:	Represents funds provided specifically for the Mobile KYTHE Project
Music Related Activity:	Represents funds received for delivery of a Music Programme.
Operational Manager Salary:	Represents funds received towards the salary costs of the Operations Manager.
Outreach:	Represents funds received towards an Outreach programme.
School Holiday Activities 2023/24:	Represents funds provided specifically towards additional activities held during the school holiday periods.
School Holiday Activities 2024/25:	Represents funds provided specifically towards additional activities held during school holidays.
Woodwork:	Represents funds provided specifically towards a woodwork project.
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.

Notes to the Financial Statements

10. Nature and Purpose of Funds (continued)

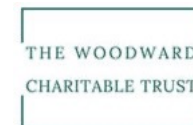
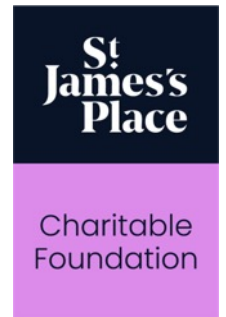
National Lottery - Young Start:	Represents funding provided by the National Lottery Young Start Fund towards KYTHES's projects including 75% of a fulltime youth worker and 50% of the part -time youth worker costs.
PKC Summer Programme 2022:	Funding towards increased activities during school summer holidays in 2022
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
Volunteer Equipment:	Represents funds given specifically to cover the purchase of specialist equipment for one of our volunteers.

Transforming Young Lives

Our mission is to ensure every young person in Kinross-shire is given the opportunities they need to reach their potential.

We take a personalised approach to youth work and every young person coming through our door is valued as an individual.

Supported by....



For more information contact:

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