

The Junction - Young People, Health & Wellbeing
Report & Financial Statements
For the Year Ended
31 March 2025

Company Number: SC 278505

Charity Number: SC 036721

The Junction - Young People, Health & Wellbeing

Report and Financial Statements For the Year Ended 31 March 2025

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The Junction - Young People, Health & Wellbeing

Trustees' Annual Report For the Year Ended 31 March 2025

The Trustees, who for the purposes of company law are the directors of the company (hereinafter referred to as Trustees), are pleased to present their report and the financial statements for the year to 31 March 2025.

Background

The Junction - Young People, Health & Wellbeing ('The Junction') was established December 2005, in response to local and national research. Since then, The Junction has been providing youth friendly and inclusive health and wellbeing services to young people in North East Edinburgh.

The organisation has its roots in Article 24 of The United Nations Convention on The Rights of the Child. Our approach recognises the rights of children and young people to have access to health care and health services. The Junction also recognises young people's right 'to be listened to and involved in decisions that affect their lives', and therefore services are developed in consultation with young people.

Objectives & Activities

The principal objects of the charity (as set out in our Articles of Association) are to offer access to a wide range of health-related services, education and information, supporting young people primarily from North East Edinburgh. Our Articles of Association note that The Junction encourages social and economic inclusion, promotes long term prevention and is centred around building the capacity of young people.

The aims of The Junction set out in our Articles of Association are:

- To offer a friendly space where advice, information & support on health & wellbeing is delivered within a responsive, holistic environment;
- To promote an approach that honours the diversity of young people and supports them in making informed choices;
- To provide premises, staff & opening times which reflect young people's desire for an accessible and confidential service;
- To develop a process which ensures young people's involvement in the development of the centre;
- To contribute to the body of knowledge relating to young people and their health needs by undertaking relevant research, evaluation and offering related training packages;
- To develop partnerships, working with local groups, voluntary and statutory organisations.

Vision & Mission

A new vision and mission for The Junction was agreed in 2024 working with young people, our full staff team and our Trustees. These have been agreed as follows:

- **Vision** - Young people thrive, with access to support and resources that meet their health and wellbeing needs.
- **Mission** - To provide services for young people that support their health and wellbeing and enable them to make informed decisions about their lives.

A new strategy for 2025 - 2028 has been developed to realise this vision and mission. This includes outcomes for young people/service users and new strategic objectives.

The Junction - Young People, Health & Wellbeing

Trustees' Annual Report (continued)

Achievements & Performance

There were significant achievements and new developments for The Junction in the year ending 31st March 2025.

New Developments

The Junction celebrated their 20th anniversary on the 17th January 2025. Activities included an event for young people and a Communications Plan which resulted in several articles in local press and birthday messages from young people, community members, partners, MPs, MSPs and local Councillors. Young people also spoke candidly about The Junction's impact on their lives, statements included:

"If I didn't have counselling when I did, I don't know if I would still be alive."

"Being able to talk openly with other people in the drop-in stops me feeling alone – I realise other people are struggling too."

Trainspotting author Irvine Welsh has been the charity's Patron since 2012. He remains a strong advocate for The Junction and its work. He stated:

"The Junction is a great charity that deserves to be supported because it does something magnificent for the young people of the area. Young people in Edinburgh need support 'now more than ever'. Their role is absolutely essential. I'm so privileged to be a patron."

In July 2024 the organisation was awarded a Gold level LGBT Charter. The LGBT Charter, developed by LGBT Youth Scotland, supports The Junction to be proactive in supporting staff and volunteers and to provide high quality services for LGBTQ+ young people. Activities included health and wellbeing contributions to the Pride Edinburgh Youth Space and new Equalities Monitoring processes.

Following a successful application to City of Edinburgh Council's 'Whole Family Wellbeing Fund', The Junction set-up a new partnership called 'Time to Talk' working with youth and community organisations across the City of Edinburgh. Supported by NHS Lothian, the service brings five experienced youth and community organisations together - The Junction (North East Edinburgh), Granton Youth (North West), Wester Hailes Youth Agency (South West Edinburgh), Canongate (South East) and 6VT Youth Cafe (Central). The project aims to support and improve young people's mental health and wellbeing, and links family members into wider supports. Evaluation support is provided by Northern Star with a focus on 'transformational change' for services, young people and families. Delivery began in August 2024.

Following a rigorous consultation and research phase, the organisation updated their Child Protection Policy. The updated policy now reflects changes in local and national policy and guidance and recognises that Child Protection now relates to young people under 18 (not including age 18) in Scotland. New content was also added on supporting young people with historical abuse, bullying, hate crime, suicidal thoughts and self-harm.

The organisation's online operating system to record interventions and measure impact called 'Tacklit' became fully operational within this period. Tacklit is described as a purpose-built end-to-end operating system for the delivery of mental and behavioural health care and has been a key tool in holding young people's confidential files and in analysing our impact.

The Junction - Young People, Health & Wellbeing

Trustees' Annual Report (continued)

Achievements & Performance (continued)

Reach

From 1st April 2024 to 31st March 2025, The Junction worked with a minimum of **485 young people** through one-to-one support and group work at The Junction and at partner agencies. In addition, there were **1,432 engagements**¹ with young people via outreach work (in school, at local events and via street work). It is therefore estimated that The Junction engaged with around **1,917 young people** within this financial year. Total engagements with young people across all services were at least **4,708**. Below is a summary of activities:

- **One-to-One Support:** **1,402** therapeutic one-to-one support **sessions/ engagements** were provided using various modalities including counselling, creative therapy, specialist substance-use interventions, as well as NHS Scotland-approved tools including 'Lets Introduce Anxiety Management' (LIAM) and 'Brief Behavioural Activation' (BA).

At least **37** additional **one-to-ones / engagements** took place through ad-hoc support sessions. These support sessions include safety planning, support to engage in education, attend appointments related to health, housing, employment or to attend a Young Person's Planning Meeting.

- **Open Access:** 87 wellbeing drop-in sessions were delivered resulting in **816 engagements** with young people. Through drop-ins' and walk-ins' young people were able to access one-to-one support as well as sexual health services including pregnancy testing, STI testing and c:card. Around half the drop-ins included educational group work on wellbeing themes.
- **Closed Groups & Educational Group Work:** The Junction worked in partnership with the Multi-Cultural Family Base Mosaic Project to deliver a group to support the mental wellbeing of Black, Asian and Minority Ethnic (BAME) young people. 40 sessions were delivered last year resulting in **160 engagements** with young people.
- **Creative Express** uses creativity to support young people to express their thoughts, feelings and ideas in relation to their own and others health and wellbeing. 19 sessions of creative group work were delivered this year resulting 92 engagements with young people.
- A specialist **Substance-Use Service** delivered 15 educational group work sessions this year with a focus on 'Drug and Alcohol Awareness' using a 'harm reduction' approach. Multiple sessions with the same year group in schools resulted in **696 engagements** in total. A further 73 engagements with young people took place through health and wellbeing groupwork in other youth and community venues.
- **Outreach Work & Agency Group Work:** Outreach initiatives promoted our services with a goal to reach those who experience significant health inequalities. In total 56 outreach sessions were delivered resulting in **1,432 engagements** with young people. Approaches included street work, stalls in schools, attendance at community events, and visits to organisations and partners agencies.

Young people continue to be supported to share their views on organisational and service developments, through The Junction's Youth Advisors programme. Over the last year, **15 young people** volunteered as youth advisors. They contributed **200 hours** of their time over 15 sessions including monthly meetings, events and consultations.

¹ The term 'engagements' means contacts with young people who attended our drop-ins or engaged in more than one session of educational group work, and cannot be counted as individuals in all aspects of delivery.

The Junction - Young People, Health & Wellbeing

Trustees' Annual Report (continued)

Achievements & Performance (continued)

Impact

We use a range of methods to gather impact data, including surveys with young people and staff reflections as well as case studies and testimonies from young people. Evaluation methods were developed in partnership with Edinburgh University and in 2023 we set up a new online operating system piloted called 'Tacklit' to record therapeutic interventions and measure impact. Below is data from this system for the year 1st April 2024 to 31st March 2025:

- **100%** of young people who engaged in one-to-one support had increased knowledge to support their wellbeing.
- **80%** of young people who engaged in one-to-one support felt they had significantly improved health and wellbeing.
- **100%** of young people who accessed counselling demonstrated a significant decrease in psychological distress.
- **88%** of young people accessing open access services felt more able to cope with difficult things.
- **100%** of young people accessing open access services felt better after talking to someone.
- **94%** of young people who engaged in substance-use support had reduced or stopped their use of drugs and/or alcohol use or knew how to put harm reduction into practice.
- **100%** of young people who engaged in substance-use support showed improvement in their ability to reduce risks, adopt safe practices and be more responsible in their actions.

Individual feedback included the following comments from young people:

"I do not self-harm anymore due to me changing my mindset and realising I do not want to damage myself in that way, it is unhealthy for me"

"The Junction saved me in all honesty. I don't know what I would've done or where I'd be if I didn't go searching that day and self-referred. The people there have seen me at my best and helped me through my worst and I'm very grateful."

"I still struggle sometimes with talking to my family but surprisingly me and mum have gotten so close, and my sister as well."

Financial Review

Income in the year amounted to £397,759, being a mixture of mainly grants and donations. See notes 3 and 4 on page 13. Total expenditure increased to £431,763 as analysed in note 5 on page 14. This resulted in net expenditure of £34,004 for the year, as shown in the Statement of Financial Activities on page 9. Funds carried forward of £229,794 in total are detailed in note 11 on pages 16-17 and comprise £129,525 in restricted funds, £4,281 in the designated fixed asset fund (corresponding to the net book value of fixed assets), and £95,988 in the general fund.

The Junction was successful with two significant funding awards for the year 2024 - 2025. Funding from City of Edinburgh Council's Connected Communities supports the delivery of a wide range of service including educational group work, open access services, and one-to-one support with a youth worker. Funding from City of Edinburgh Council's 'Whole Family Wellbeing Fund' supported the development of the 'Time to Talk' project which supports and improves young people's mental health and wellbeing across the City of Edinburgh through a collaborative approach.

The Junction - Young People, Health & Wellbeing

Trustees' Annual Report (continued)

Financial Review (continued)

Reserves Policy

The aim of the charity is to maintain reserves at the level of at least 3 months' running costs, which is considered a reasonable level to ensure short-term continuity in the event of a break in funding. Based on the forward budget, the target level of reserves is £107,576. The uncommitted free reserves of the charity are represented by the general fund, which presently stands at £95,988, slightly below the target level. The Trustees acknowledge that the current reserves fall slightly below the policy and are looking at ways to ensure they do not fall any further over the next financial year.

Structure, Governance & Management

The Junction - Young People, Health & Wellbeing (The Junction) is incorporated as a company limited by guarantee and is a registered Scottish charity. The liability of members is limited to £1 each. The company is governed by the terms of its Memorandum and Articles of Association.

The Trustees are appointed from the members at each annual general meeting (AGM) of the company and are subject to re-election each year. The elected Trustees have the power to appoint other Trustees during the year (including non-members appointed for their specialist skills) but all are subject to re-appointment at the next AGM. Further reference and administrative details, including names of Trustees, are set out below.

The Trustees are aware of the major risks, financial and otherwise, affecting the charity and consider that, as far as possible, appropriate procedures are in place to mitigate those risks. The Junction maintains and regularly reviews a Child Protection Policy, developed in line with local guidelines produced by statutory bodies and the Scottish Government.

Reference & Administrative Information

<i>Company Number:</i>	SC278505
<i>Charity Number:</i>	SC036721
<i>Registered Office & Centre:</i>	82-86 Great Junction Street Leith Edinburgh EH6 5LL
<i>Patron</i>	Irvine Welsh
<i>Company Secretary</i>	Cara Spence
<i>Independent Examiner:</i>	Paul M Clelland CA Paul Clelland Accountancy 74 Norse Road Glasgow G14 9EF

The Junction - Young People, Health & Wellbeing

Trustees' Annual Report (continued)

Reference & Administrative Information (continued)

Bankers: Royal Bank of Scotland plc
St Andrew's Square Branch
36 St Andrew's Square
Edinburgh
EH2 2DA

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Trustees

The following were serving as Trustees and directors at the date of this report:

Lewis Brown	Chair
Anna Kilroy	Treasurer
Kirsty Nelson	
Nicholas Roy	
Lesley Warren	(appointed 30 November 2024)

The following also served as Trustees and directors during the financial year:

Sophie Ewen	(resigned 22 July 2024)
Natalie Thomson	(resigned 22 July 2024)

Small Company Provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

By order of the Trustees

Signed: 

Date: 06/11/25

Name: Lewis Brown

Trustee and Director

Company Registration Number: SC278505

Report of the Independent Examiner To the Directors of The Junction – Young People, Health & Wellbeing

I report on the accounts of The Junction – Young People, Health & Wellbeing for the year ended 31 March 2025, which are set out on pages 9 to 19.

Respective responsibilities of directors (trustees) and examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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



Paul M Clelland CA

Date: 13th November 2025

Member of the Institute of Chartered Accountants of Scotland

Paul Clelland Accountancy
74 Norse Road
Glasgow
G14 9EF

**The Junction - Young People, Health & Wellbeing
Statement of Financial Activities (including Income & Expenditure Account)**

For the Year Ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	Note	£	£	£	£
Income from:					
Donations					
Donations	2	10,509	-	10,509	4,376
Grants	3	4,500	363,095	367,595	348,234
Charitable activities					
Project grants	4	-	-	-	41,996
Fees & other income		400	2,803	3,203	5,551
Other trading activities					
Premises rental		12,819	-	12,819	12,120
Investments					
Bank interest		3,633	-	3,633	739
Total income		<u>31,861</u>	<u>365,898</u>	<u>397,759</u>	<u>413,016</u>
Expenditure on:					
Fundraising costs		-	216	216	216
Staff costs, training & expenses		54,524	282,437	336,961	305,428
Publicity		-	2,376	2,376	2,231
Project costs		101	5,841	5,942	4,968
Rent & property costs		10,817	46,821	57,638	61,194
Office running & administration costs		5,710	14,769	20,479	19,321
Professional fees		-	4,789	4,789	4,258
Depreciation		3,362	-	3,362	3,036
Total expenditure	5	<u>74,514</u>	<u>357,249</u>	<u>431,763</u>	<u>400,652</u>
Net (expenditure) / income		(42,653)	8,649	(34,004)	12,364
Transfers between funds		<u>8,580</u>	<u>(8,580)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(34,073)	69	(34,004)	12,364
Reconciliation of funds:					
Funds brought forward	11	<u>134,342</u>	<u>129,456</u>	<u>263,798</u>	<u>251,434</u>
Funds carried forward		<u>100,269</u>	<u>129,525</u>	<u>229,794</u>	<u>263,798</u>

The above statement includes all gains and losses recognised during the year.

Comparative figures for the previous year by fund type are shown in Note 14 on page 18.

The notes on pages 11 to 19 form part of these financial statements.

**The Junction - Young People, Health & Wellbeing
Statement of Financial Position (including Balance Sheet) at 31 March 2025**

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	8	<u>4,281</u>	<u>6,215</u>
Current Assets			
Debtors	9	24,042	54,638
Cash at bank & in hand		<u>226,356</u>	<u>228,163</u>
		<u>250,398</u>	<u>282,801</u>
Creditors			
Amounts falling due within one year	10	<u>24,885</u>	<u>25,218</u>
Net Current Assets		<u>225,513</u>	<u>257,583</u>
Net Assets		<u>229,794</u>	<u>263,798</u>
Funds			
Designated fixed asset fund	11	4,281	6,215
General fund	11	<u>95,988</u>	<u>128,127</u>
Total unrestricted funds		<u>100,269</u>	134,342
Restricted funds	11	<u>129,525</u>	<u>129,456</u>
Total Funds		<u>229,794</u>	<u>263,798</u>

For the year ended 31 March 2025 the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees and authorised for issue

Signed:



Name: Anna Kilroy

Trustee and Director

Date: 03/11/25

The notes on pages 11 to 19 form part of these financial statements.

The Junction - Young People, Health & Wellbeing

Notes to the Financial Statements for the Year Ended 31 March 2025

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared on the historical cost basis and in accordance with the requirements of:

- the Companies Act 2006
- 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 (FRS102) issued on 16 July 2014 (Charities SORP (FRS102)); and
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), with the exception that the requirements of FRS102 with regard to disclosure of comparative figures have not been followed in full. Comparative figures are not analysed between fund type in notes 2 (Donations), 3 (Grants), 4 (Project Grants) or 5 (Expenditure), as it is the view of the trustees that to do so would be unwieldy and would not add to the users' understanding of the accounts. The analysis between fund type for the total comparative figure for each note is available in Note 14.

The charity constitutes a public benefit entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about the ability of the charity to continue as a going concern for the foreseeable future. Accordingly, the accounts have been prepared on a going concern basis.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income received by way of grants and donations is included in full in the Statement of Financial Activities when receivable. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised when the charity earns the right to consideration by its performance. Where a grant or donation is given for a specific purpose, it is included in restricted income and any unexpended portion is carried forward as a restricted fund.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis. The charity has opted not to report on the activity basis. Expenditure is instead reported by cost type.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on the straight line basis at the following annual rates, in order to write off each asset over its estimated useful life.

Leasehold improvements	over the period of the lease
Assets held under finance leases	over the period of the lease (or useful life if shorter)
Computer equipment	33.33% per annum
Other equipment, furniture & fittings	20% per annum

Other Basic Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**The Junction - Young People, Health & Wellbeing
Notes to the Financial Statements (continued)**

1. Accounting Policies (continued)

Taxation

The company is a registered charity and is exempt from corporation tax on its charitable activity. No charge to corporation tax arose in the current or previous year. The company is not registered for VAT and expenditure includes VAT where relevant.

Pension Costs

The company contributes to a defined contribution pension scheme for its employees. Contributions are charged to expenditure as they become payable.

Leases

Assets held under finance leases, which confer rights and obligations similar to those attached to owned assets, are capitalised as tangible fixed assets and are depreciated over the shorter of the lease terms and their useful lives. The capital elements of future lease obligations are recorded as liabilities, while the interest and revenue elements are charged to expenditure on a straight-line basis over the lease term.

Rentals under operating leases are charged on a straight-line basis over the lease term.

Funds

Unrestricted funds can be used in accordance with any of the charitable objects at the discretion of the Directors.

Designated funds are set aside by the Directors out of unrestricted funds for specific future purposes or projects. There is also a designated fixed asset fund corresponding to the book value of tangible fixed assets.

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

2. Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Donations from fundraising	9,423	-	9,423	4,354
Other donations	1,086	-	1,086	22
Total donations	<u>10,509</u>	<u>-</u>	<u>10,509</u>	<u>4,376</u>

**The Junction - Young People, Health & Wellbeing
Notes to the Financial Statements (continued)**

3. Grants	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<i>Grants for Core Services including Counselling & Open Access</i>				
City of Edinburgh Council (CEC) - Communities & Families Grants				
<i>for Core Services</i>	-	32,879	32,879	51,378
<i>for Counselling</i>	-	-	-	19,246
<i>for Project Workers</i>	-	67,121	67,121	19,280
National Lottery Community Fund <i>for counselling</i>				
<i>for Core Services</i>	-	17,733	17,733	21,956
<i>for Counselling</i>	-	32,860	32,860	30,389
City of Edinburgh Council (CEC) - Whole Family Wellbeing Fund (via NHS Lothian)				
<i>for Core Services</i>	-	17,550	17,550	-
<i>for Project Workers</i>	-	31,680	31,680	-
City of Edinburgh Council (CEC) - Community Mental Health Fund				
<i>for Community Counsellor</i>	-	35,300	35,300	30,000
Total grant income for Core Services	-	235,123	235,123	172,249
<i>Grants for other projects</i>				
National Lottery Community Fund <i>for Youth Advisors</i>	-	31,912	31,912	30,891
Robertson Trust <i>for Creative Express</i>	-	26,500	26,500	26,500
National Lottery Awards for All <i>for Outreach Service</i>	-	20,000	20,000	-
Baillie Gifford <i>for substance use worker</i>	-	16,000	16,000	-
EIJB & EADP <i>for substance use worker</i>	-	12,000	12,000	42,000
NHS Edinburgh <i>for substance use worker</i>	-	-	-	35,000
People's Postcode Lottery <i>for Creative Express</i>	-	-	-	10,000
Other grants below £10,000	4,500	21,560	26,060	31,594
Total grants	4,500	363,095	367,595	348,234

4. Project Grants

	£	£	£	£
NHS Lothian - <i>Health & Wellbeing project</i>	-	-	-	41,996
Total project grants	-	-	-	41,996

Assistance from government grants during the year, included in notes 3 and 4 above (including inter-governmental agencies and local authorities), amounted to £196,530 (2024: £238,900).

**The Junction - Young People, Health & Wellbeing
Notes to the Financial Statements (continued)**

5. Expenditure	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<i>Fundraising costs</i>	-	216	216	216
<i>Staff costs, training & expenses:</i>				
Staff costs (note 7)	54,124	274,728	328,852	297,552
Recruitment	-	637	637	1,372
Staff training & supervision	400	6,325	6,725	6,072
Staff travel & expenses	-	747	747	432
	<u>54,524</u>	<u>282,437</u>	<u>336,961</u>	<u>305,428</u>
<i>Publicity</i>	-	2,376	2,376	2,231
<i>Project costs:</i>				
Resources & equipment	-	904	904	989
Events & activities	101	4,835	4,936	3,862
Other direct project costs	-	102	102	117
	<u>101</u>	<u>5,841</u>	<u>5,942</u>	<u>4,968</u>
<i>Rent & property costs</i>	<u>10,817</u>	<u>46,821</u>	<u>57,638</u>	<u>61,194</u>
<i>Office running & administration costs:</i>				
Stationery, post, telephones & IT costs	2,716	14,469	17,185	16,703
General insurance	2,748	-	2,748	2,535
Miscellaneous expenditure	246	300	546	83
	<u>5,710</u>	<u>14,769</u>	<u>20,479</u>	<u>19,321</u>
<i>Professional fees:</i>				
Independent examiner's fee	-	1,750	1,750	2,000
Other professional fees	-	3,039	3,039	2,258
	<u>-</u>	<u>4,789</u>	<u>4,789</u>	<u>4,258</u>
<i>Depreciation</i>	<u>3,362</u>	<u>-</u>	<u>3,362</u>	<u>3,036</u>
Total expenditure	<u><u>74,514</u></u>	<u><u>357,249</u></u>	<u><u>431,763</u></u>	<u><u>400,652</u></u>

Expenditure includes:

	2025	2024
	£	£
Independent examiner's remuneration:		
Fee for current year	1,900	2,000
Overaccrual in prior year	(150)	-
	<u>1,750</u>	<u>2,000</u>
Operating lease payments	<u>39,148</u>	<u>35,256</u>

Governance costs included above amounted to £8,432 (2024: £8,753).

6. Pension Contributions

The charity makes contributions to a defined contribution pension scheme on behalf of its employees. Contributions to this scheme are charged to the Statement of Financial Activities in the period to which they relate. Contributions payable during the year were £27,831 (2024: £24,015).

**The Junction - Young People, Health & Wellbeing
Notes to the Financial Statements (continued)**

7. Staff Costs

	2025	2024
	£	£
Gross salaries	279,860	244,778
Redundancy pay	1,925	-
Sessional & consultancy fees	-	13,600
Social security costs	19,236	15,159
Pension costs	27,831	24,015
	<u>328,852</u>	<u>297,552</u>

The average number of staff employed during the year, on a headcount basis, was as follows:

Project management	3	3
Project staff	7	7
Administrative staff	2	2
	<u>12</u>	<u>12</u>

No remuneration was paid to trustees and no expenses were reimbursed during the current or previous years.

The total amount of employee benefits, employer pension contributions and consultancy fees paid in respect of key management personnel was £44,666 (2024: £44,244). No employee had emoluments of more than £60,000 in the current or previous year.

8. Tangible Fixed Assets

	<i>Leasehold Improvements</i>	<i>Furniture & Equipment</i>	<i>Total</i>
Cost:	£	£	£
At 1 April 2024	915	28,333	29,248
Additions	-	1,428	1,428
Disposals	-	(1,994)	(1,994)
At 31 March 2025	<u>915</u>	<u>27,767</u>	<u>28,682</u>
Depreciation:			
At 1 April 2024	915	22,118	23,033
Charge for year	-	3,362	3,362
Less: on disposals	-	(1,994)	(1,994)
At 31 March 2025	<u>915</u>	<u>23,486</u>	<u>24,401</u>
Net Book Value:			
At 31 March 2025	<u>-</u>	<u>4,281</u>	<u>4,281</u>
At 31 March 2024	-	6,215	6,215

**The Junction - Young People, Health & Wellbeing
Notes to the Financial Statements (continued)**

9. Debtors	2025	2024
	£	£
Trade debtors	17,375	47,350
Accrued income	-	1,607
Prepayments	6,667	5,681
	<u>24,042</u>	<u>54,638</u>

10. Creditors:	2025	2024
	£	£
<i>Amounts falling due within one year</i>		
Trade creditors	12,690	12,330
Tax and social security	5,265	5,126
Deferred income	3,201	-
Accruals & other creditors	3,729	7,762
	<u>24,885</u>	<u>25,218</u>
<i>Movements on deferred income:</i>		
	£	£
Opening balance at 1 April	-	3,000
Amount released to income in year	-	(3,000)
Amount deferred in year	3,201	-
Closing balance at 31 March	<u>3,201</u>	<u>-</u>

Deferred income above represents amounts billed in advance for rental of premises.

11. Movement in Funds		At	Movement in year		Net	At
	Note	1/4/24	Income	Expenditure	Transfers	31/3/25
		£	£	£	£	£
Restricted Funds:						
Core Services incl Open Access	(a)	18,171	77,432	(73,043)	-	22,560
Counselling	(b)	28,272	73,660	(74,354)	3,516	31,094
Substance Use Worker	(c)	35,000	29,441	(48,441)	-	16,000
Project Workers	(d)	2,875	100,163	(91,562)	(1,868)	9,608
Creative Express	(e)	26,542	40,250	(38,602)	(4,148)	24,042
Junction Youth Advisors	(f)	18,596	42,642	(30,947)	(5,196)	25,095
Equipment	(g)	-	2,010		(884)	1,126
Welfare	(h)	-	300	(300)	-	-
Total restricted funds		<u>129,456</u>	<u>365,898</u>	<u>(357,249)</u>	<u>(8,580)</u>	<u>129,525</u>
Unrestricted Funds:						
<i>Designated funds:</i>						
Fixed asset fund	(i)	6,215	-	(3,362)	1,428	4,281
Total designated funds		6,215	-	(3,362)	1,428	4,281
General fund		128,127	31,861	(71,152)	7,152	95,988
Total unrestricted funds		<u>134,342</u>	<u>31,861</u>	<u>(74,514)</u>	<u>8,580</u>	<u>100,269</u>
Total Funds		<u>263,798</u>	<u>397,759</u>	<u>(431,763)</u>	<u>-</u>	<u>229,794</u>

Notes on following page.

**The Junction - Young People, Health & Wellbeing
Notes to the Financial Statements (continued)**

11. Movement in Funds (continued)

Notes:

- (a) Core services are funded from allocations of City of Edinburgh Council's Communities and Families grants and National Lottery Community Fund grants. The balance carried forward will be spent in the subsequent financial year.
- (b) The counselling fund relates to an allocation of City of Edinburgh Council's Communities and Families grant, and grants from the Community Mental Health Fund and the National Lottery Community Fund. The balance carried forward will be spent in the subsequent financial year.
- (c) The Substance Use Worker fund arises from grant funding from the Health & Social Care department of the City of Edinburgh Council towards the costs of a worker focussing on this area. The balance carried forward represents funding from NHS Lothian received in advance for 2024-25.
- (d) The Project Workers fund arose from various grants including an allocation of City of Edinburgh Council's Communities and Families grant to fund delivery of work by the project workers. The balance carried forward will be spent in the subsequent financial year.
- (e) The Creative Express fund arose from grants from a number of funders for the Creative Express project. The balance carried forward will be spent in the subsequent financial year.
- (f) The Junction Youth Advisors fund arises from grants to fund the work of the youth advisor programme. The balance carried forward will be spent in the subsequent financial year.
- (g) The equipment fund arose from a grant towards the cost of new furniture for the reception area in the charity's premises. The balance of this fund will be spent in the subsequent financial year.
- (h) The welfare fund arose from a grant to be used towards improving the welfare of a service user. The grant was fully spent during the year.
- (i) The fixed asset fund corresponds to the net book value of fixed assets. Annual depreciation is charged to the fund and the cost of fixed assets purchased is transferred in.

12. Operating Leases

Operating Lease Income

The charity is due to receive future minimum payments under a non-cancellable operating lease for rental of premises as follows:

	2025	2024
	£	£
Not later than one year	<u>6,402</u>	<u>6,402</u>

Operating Lease Commitments

The charity's future minimum payments under non-cancellable operating leases are as follows:

<i>For rental of premises</i>	£	£
Due not later than one year	38,298	31,915
<i>For rental of equipment</i>		
Due not later than one year	851	851
Due between two and five years	1,871	2,722
	<u>41,020</u>	<u>35,488</u>

**The Junction - Young People, Health & Wellbeing
Notes to the Financial Statements (continued)**

13. Analysis of Net Assets Between Funds

	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	4,281	-	4,281
Debtors	3,494	-	20,548	24,042
Cash at bank and in hand	95,620	-	130,736	226,356
Creditors	(3,126)	-	(21,759)	(24,885)
Net assets at 31 March 2025	<u>95,988</u>	<u>4,281</u>	<u>129,525</u>	<u>229,794</u>

14. Statement of Financial Activities - Prior Year

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:			
<i>Donations</i>			
Donations	4,376	-	4,376
Grants	9,000	339,234	348,234
<i>Charitable activities</i>			
Project grants	-	41,996	41,996
Fees & other income	263	5,288	5,551
<i>Other trading activities</i>			
Premises rental	12,120	-	12,120
<i>Investments</i>			
Bank interest	739	-	739
Total income	<u>26,498</u>	<u>386,518</u>	<u>413,016</u>
Expenditure on:			
Fundraising costs	-	216	216
Staff costs, training & expenses	55,761	249,667	305,428
Publicity	-	2,231	2,231
Project costs	-	4,968	4,968
Rent & property costs	26,089	35,105	61,194
Office running & administration costs	10,053	9,268	19,321
Professional fees	1,104	3,154	4,258
Depreciation	3,036	-	3,036
Total expenditure	<u>96,043</u>	<u>304,609</u>	<u>400,652</u>
Net income	(69,545)	81,909	12,364
Transfers between funds	-	-	-
Net movement in funds	<u>(69,545)</u>	<u>81,909</u>	<u>12,364</u>
Reconciliation of funds:			
Funds brought forward	<u>203,887</u>	<u>47,547</u>	<u>251,434</u>
Funds carried forward	<u>134,342</u>	<u>129,456</u>	<u>263,798</u>

**The Junction - Young People, Health & Wellbeing
Notes to the Financial Statements (continued)**

15. Movement in Funds - Prior Year		At 1/4/23	Movement in year		Net	At
	Note	£	Income £	Expenditure £	Transfers £	31/3/24 £
Restricted Funds:						
Core Services incl Open Access		11,056	88,210	(81,095)	-	18,171
Counselling		31,991	80,638	(84,357)	-	28,272
NHS Health Improvement fund	(a)	-	41,996	(41,996)	-	-
Substance Use Worker		-	81,107	(46,107)	-	35,000
Project Workers		-	25,461	(22,586)	-	2,875
Creative Express		-	42,500	(15,958)	-	26,542
Junction Youth Advisors		4,500	26,606	(12,510)	-	18,596
Total restricted funds		<u>47,547</u>	<u>386,518</u>	<u>(304,609)</u>	<u>-</u>	<u>129,456</u>
Unrestricted Funds:						
<i>Designated funds:</i>						
Fixed asset fund		575	-	(3,036)	8,676	6,215
Total designated funds		575	-	(3,036)	8,676	6,215
General fund		203,312	26,498	(93,007)	(8,676)	128,127
Total unrestricted funds		<u>203,887</u>	<u>26,498</u>	<u>(96,043)</u>	<u>-</u>	<u>134,342</u>
Total Funds		<u><u>251,434</u></u>	<u><u>413,016</u></u>	<u><u>(400,652)</u></u>	<u><u>-</u></u>	<u><u>263,798</u></u>

Notes on funds (prior year):

(a) The NHS Health Improvement fund arises from a grant from NHS Lothian towards salary costs for staff and management.

16. Analysis of Net Assets Between Funds - Prior Year

	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	6,215	-	6,215
Debtors	4,200	-	50,438	54,638
Cash at bank and in hand	125,748	-	102,415	228,163
Creditors	(1,821)	-	(23,397)	(25,218)
Net assets at 31 March 2024	<u><u>128,127</u></u>	<u><u>6,215</u></u>	<u><u>129,456</u></u>	<u><u>263,798</u></u>