

Youth Scotland

A Company Limited by Guarantee Registration Number SC125456

Charity Registration Number SC000501

ANNUAL REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2025

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1. Legal and Administrative Information

Trustees

William Miller* (Chair)
Judith Macdonald* (Treasurer)
Clair Ferguson* (Vice Chair)
Douglas Ormston (Resigned 30th October 2024)
Maureen Herdman
Sascha Macleod*
Caroline Anne Purvis*
Hannah Eaton
Jenny Long
Donna Anderson
Graeme Johnston
Clare Fisher (Appointed 30th October 2024)

*denotes member of Finance and Resource Group

Company Secretary and Chief Executive

Michael Strang

Registered Office

Balfour House
19 Bonnington Grove
Edinburgh EH6 4BL

Auditor

Wbg (Audit) Limited
168 Bath Street
Glasgow
G2 4TP

Solicitors

Anderson Strathern LLP
1 Rutland Court
Edinburgh EH3 8EY

Burness Paull LLP
50 Lothian Road
Edinburgh EH3 9WJ

Bankers

Bank of Scotland
206 St John's Road
Edinburgh EH12 8SH

Investment Managers

TrinityBridge
Saltire Court (3rd Floor West Wing)
20 Castle Terrace
Edinburgh EH1 2EN

2. Chair's Report

Trustees' Report

For the year ended 31 March 2025

The Trustees are pleased to present their annual report together with the financial statements for the year ended 31 March 2025 which are prepared to meet the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum & Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006 and 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 effective 1 January 2019.

The legal and administrative information on page 3 forms part of this report.

Chair's report

As I reflect on the past year, I find myself caught between immense pride and growing concern. Pride in the remarkable resilience and dedication demonstrated across our network – from our staff and trustees to the volunteers and youth workers in communities across Scotland – and concern at the continued financial fragility in which this vital work continues.

The past twelve months have brought welcome national attention to youth work, most notably through the launch of the proposed Youth Work (Scotland) Bill. We welcomed the opportunity to contribute to the consultation and made clear our view – informed by consultation with many of our members – that statutory recognition of youth work can be a turning point. That recognition must truly include the breadth and diversity of our sector; community-based youth work, much of it volunteer-led and rooted in local experience, must not be sidelined by structures that default to top-down delivery.

We also navigated significant changes to the PVG scheme and ongoing updates to charity law in Scotland, a reminder of how vital it is that workforce development keeps pace with regulation and that volunteer-led youth groups are not left to manage complex systems alone.

Of course, the bigger picture remains one of challenge. The financial pressures on community-based youth work have never been more acute.

Our Acting on Funding report captured this reality in the voices of our members: the anxiety about short-term funding cycles, the exhaustion of constant fundraising and the heartbreak when demand outstrips resources.

And yet, despite all of this, youth work continues to deliver. It is being led by people who believe that every young person deserves a safe space, a listening ear and a chance to thrive.

We say it often, but it's worth repeating: we are nothing without our members. This year, I've seen first-hand how Youth Scotland has deepened its commitment to supporting this work, from strategic partnerships and small grants, to building capacity and offering a direct line to decision-makers. The reach and relevance of our membership model has never felt more important.

I'm also encouraged by how our Board continues to engage not only with governance, but with the strategic direction and long-term sustainability of the organisation. The road ahead may not be straightforward, but I remain hopeful.

Thank you to all who continue to believe in and contribute to this shared mission.



William Miller

Chair of Youth Scotland

3. Landscape and External Influence

This year has tested the resilience, creativity and commitment of Scotland's community-based youth work sector. In the face of rising costs, funding uncertainties and increasing demand, local youth groups have continued to deliver vital support and opportunities for young people in their communities. It is a testament to their dedication that despite the challenges they continue to create spaces where young people feel safe, supported and inspired to thrive.

Youth Scotland has remained focused on supporting our members with the tools, resources, and advocacy they need to sustain and grow their work. Our Acting on Funding report provided an honest snapshot of the financial pressures local youth groups are under, while Acting on Youth Participation highlighted the clear desire from young people to be heard, to lead, and to shape the youth work that matters to them.

Amidst this tough environment, we also see hope. Across Scotland, young people continue to show up, get involved, and contribute to their communities through youth work. We see new leaders emerging within the sector, including young people taking on leadership roles within their local groups and at a national level.

The financial pressures on the sector were further compounded by changes to National Insurance contributions for employers and the ongoing challenges of the Cost of Living Crisis. These changes, combined with wider economic uncertainty, proved challenging for employers in the youth work sector to sustain staffing levels and plan for the future with confidence.

Throughout the year, Youth Scotland actively engaged with proposed legislative and regulatory changes affecting the sector. In the summer, we engaged with members on the release of 'Learning: For All. For Life. A report from the Independent Review of Community Learning and Development (CLD)'. Later, we consulted with our members to inform our response to the 'Youth Work (Scotland) Bill', ensuring that the lived experiences and priorities of community-based youth work were represented. We also contributed to sector discussions on changes to the PVG scheme, issuing guidance and signposting to members.

4. Objectives and Activities

The charity is established for charitable objects and purposes only.

The charity's objects, which were updated and amended on 5 March 2016, are to assist young people in Scotland to be confident, resilient and ready to reach their full potential; the charity will aim to achieve this by supporting a network of youth groups and delivering services which help young people to learn, succeed and make positive contributions to their communities.

In particular, the charity aims:

- i) To encourage young people in Scotland aged from 5-25 years of age to find new interests, to form positive relationships with other people, and to contribute to developments in their own and the wider community;
- ii) To encourage young people in Scotland to organise and conduct activities for themselves, thus learning to aspire and achieve, accept and handle responsibility;
- iii) To provide training and other support for volunteers and paid workers who support the development of young people;
- iv) To encourage the involvement of young people in Scotland in a range of projects (delivered in Scotland or elsewhere) which contribute to their development and their local communities;
- v) To support a thriving network of diverse organisations that use a youth work approach

Impact 2024-25

Through its work in the last year, Youth Scotland has continued to play its part in ensuring that all young people have the best chance to realise their potential and have happy fulfilling lives. Our strategy focuses on the four key pillars of:

- Supporting Our Member Youth Groups
- Youth Leadership and Participation Programmes
- Training Volunteers and Youth Workers
- Accredited Youth Awards

2024-25 in Numbers

- Total Young People supported: 113,176
- Total Youth Workers: 11,738 of whom 7,025 are volunteers
- Total Youth Groups: 2,394
- Total Member Organisations: 622
- Total Youth Awards: 9,723
- Young People engaged in Leadership and participation programmes: 4,803
- Youth Workers engaged in training: 3,903

Pillar 1: Membership

Youth Scotland membership has continued to increase over the last year and currently stands at 622 membership organisations who run 2,394 member youth groups, reaching 113,176 young people (104,790 in 2023-24) and 11,738 youth workers (11,310 in 2023-24) workers, of which 7,025 are volunteers.

72% of our member youth groups operate in urban areas, with 28% rurally-based. 66% of our current member organisations operate in SIMD 1-5 areas. Our membership spans across all 32 local authority areas in Scotland.

In 2024-25, 237 new youth groups have joined our membership. While we continue to see a general increase in membership numbers, this fluctuates at different points in the year with new groups being established and others ceasing to operate.

As part of our capacity-building support to member organisations in the last year, and in response to need, we have delivered sessions to 70 participants in our National Impact Network, over 50 participants at our Meet the Funder sessions and over 25 learners at our Introduction to Fundraising and Funding Surgery sessions. We have continued to prioritise safeguarding and provided member organisations with policy support and safeguarding training. In the last year we provided Child Protection Awareness training to 491 youth workers and volunteers, as well as Child Protection Officer training to 49 participants.

Youth Work Essentials continued to hold a key role in our website user journey, with 18.34% of website users making use of the knowledge, resources and guidance maintained in that section.

In response to those needs, several key sections were revised in the 'Safeguarding' and 'Running your group', a refresh of the revised National Youth Work Induction Checklist section; new and updated resources on cyber security, a Dyslexia Guide for Youth Workers written in partnership with Dyslexia Scotland and a guide to Using Pupil Equity Funding to support partnership with youth work;. Finally, users were advised and updated regarding key changes to the Protecting Vulnerable Groups (PVG) scheme. Overall, page views, engagements and pages per session were up, despite a drop in overall traffic.

Youth Scotland published key reports and briefings with our report, Acting on Youth Participation and the fruition of previous research and exploration in 2024-25 with published research and guidance into Artificial Intelligence technologies, targeted at supporting resources and training to community-based youth work.

Pillar 2: Youth Leadership and National Programmes

In the last year, 4,803 young people have been involved in programmes to develop their confidence and communication skills to be effective contributors in their communities:

Generation CashBack:

Through our 'Grow' (479 participants) and 'Lead' (341 participants) strands of Generation Cashback, Youth Scotland has supported young people in some of our most disadvantaged communities to improve educational and employability options.

The Generation Cashback Consortium which we lead as a whole reached 2,743 young people last year and we increased our reach to groups across Scotland, identifying groups who desperately required small scale funding to stay open and then supported groups to access networking opportunities where they could establish long term relationships with various funders in order to become more sustainable.

Some key achievements have been:

- 100% of young people reported Generation CashBack having a positive impact on their behaviour
- 97% of young people report their mental health has improved and they have a more positive outlook on life
- 100% of young people report positive, supportive networks – including improved relationships with family, friends and peer mentors

Stand Up to Sectarianism:

1,104 young people participated in engagement & networking events and peer leaders' events to grow their awareness and take action to tackle sectarianism in their youth groups and communities.

Growing Better Youth Work in Dumfries & Galloway:

Over 463 young people engaged in events and youth participation/leadership programmes. and have been supported to participate in quality youth work activities within their youth groups.

Y2Be:

309 young people engaged in peer mentor training, delivered in partnership with Place2Be, and mental health ambassador training delivered by Youth Scotland and have been supported to increase their skills, confidence and to undertake social action projects around mental health and wellbeing.

Big Ideas Weekend:

Our Big Ideas Weekend enabled over 220 young people and youth workers to build skills and confidence, network with others and access practical ideas and information to take back and use within their own youth work settings.

Young Islander's Network:

The YIN continued to grow and engaged young people from across Scotland's island communities, supporting them to become young leaders and participate in regular meetings and events. Highlights included seeing the Scottish Govt provide new concessions on ferry fares for young people, an ask from the YIN Transport Report and also key discussions on the YIN Housing Challenge report.

Rural Youth Action Network:

Last year saw the launch of the Rural Youth Action Network (RYAN) which provides opportunities for young people from Scotland's rural communities to come together and share their experiences, have their voices heard, shape decision-making about issues that impact their lives and ensure that Government plans consider their interests and priorities. Youth Scotland worked alongside Scottish Rural Action to engage with young people and set up the RYAN Network, including hosting a residential which successfully demonstrated how RYAN consolidates momentum behind rural youth mobilisation and participation: over 60 young people and their allies participated, representing at least 26 groups and organisations across rural Scotland.

Inspiring Ayrshire:

We have worked with three youth groups to train up a team of peer leaders who will now co-facilitate the roll out of the Inspiring Ayrshire social action programme to 30 other youth groups in Ayrshire, alongside our Development Worker.

Corra Young Grant Makers:

Youth Scotland recruited 21 young people, supporting them to make informed decisions on allocating small grants. As well as providing the young grant makers with new skills, the grants awarded will have real life impact on young people and their families in the community.

Employability:

Through our Career Sense and Hatch Partnerships, we have supported young people to improve their skills, employability undertake paid work placements and access opportunities to progress to paid employment. The results are speaking volumes; with many of those who successfully completed the Hatch programme moving on to secure employment, either within a KFC restaurant or with other employers and many of those who have completed Career Sense accessing further work or training opportunities in the financial sector and beyond.

Pillar 3: Training and Workforce Development

Throughout 2024-25, Youth Scotland's comprehensive training programmes provided essential development opportunities for over 4,332 youth workers and volunteers, significantly improving their skills and ability to deliver impactful community-based youth work.

Youth Awards Training: In the last year, 1,026 participants have undertaken Youth Awards Training which has enabled learners to accredit young peoples' achievements through the provision of youth awards. This has helped to improve young people's ability to evidence their achievements and has aided their journeys towards positive destinations. Provision of awards training helped youth workers to offer inclusive youth work with learner pathways, promoting young people's rights and contributing to more sustainable communities.

February 2025 saw the launch of Youth Awards training via our e-learning modules. Level 1 of Youth Scotland's awards training, designed to prepare youth workers and volunteers to deliver Hi5 Awards and Dynamic Youth Awards (DYA), can now be accessed through e-learning. This has increased the flexibility and accessibility of our awards training.

Upon gathering feedback and evaluation from participants in Awards Delivery training, some learners reflected on their training as follows:

"For me, it was about the Hi5 Awards and Dynamic Youth Awards because now we know that we could actually do that for all the journeys of the young people who are coming in and make each of their achievements recognised at the right place."

"Explained clearly to the participants how to structure and fill up their sheets, and for me the clarity on how to review and assess it." "I have a better understanding of the Hi5 Award and DYA."

"Have more confidence delivering awards."

Ready for Youth Work (RFYW): SCQF level 3 (1,092 participants); this included 256 learners who fully completed the RFYW course and met the requirements of the National Induction Checklist, 729 who have partially completed the RFYW training and will be supported to complete in 2025-26, and 107 workers who have engaged in the RFYW training via our e-learning modules. Participation in this RFYW training has led to increased capacity, competence and confidence of youth workers to deliver quality inclusive youth work in safe spaces. The knowledge gained during the training helped youth workers to support young people to improve health and wellbeing, reduce loneliness and contribute to addressing the impacts of crime and poverty.

The delivery of successful outcomes in relation to RFYW delivery was reflected in the feedback received from learners upon completion of training, with 96% of learners of learners stating that they had 'increased understanding of youth work'.

When asked "What will you do differently as a result of attending this session?", some of the responses from youth workers and volunteers included:

"I would be so much more confident, comfortable and prepared leading group work, ensuring children are protected in the best of my ability and are kept safe and engaged throughout the session."

"We have aligned all our sessions according to the [youth work] outcomes and we see that each activity leads to which outcome and which subheadings of the outcomes that they are achieving through it. So this has really helped our session plans."

Professional Development Award (PDA) in Youth Work, SCQF level 6: In 2024-25, 57 youth workers have undertaken their Professional Development Award (PDA) in Youth Work, accredited at SCQF Level 6, with 47 fully completing and the remainder due to finish into the following year. These participants enrolled from a spread of geographic regions and completion of the PDA in Youth Work has helped the workforce to gain better attainment and increased progression opportunities, improving their personal development and their future employability. The accredited youth work learning pathway, of which PDA forms a vital part, leads to increased recognition of the youth workers and volunteers' achievements, as well as enhancing confidence and competence to deliver quality youth work programmes.

We received positive feedback from participants upon completion of PDA training reflecting successful delivery of outcomes as measured against our objectives.

"It gives you that knowledge base, and with that knowledge base comes confidence. Knowing that you're doing the right thing, having a clear understanding of what you're doing, why you're doing it, as well as some practical skills and tools to take with you... I just think it's invaluable."

"I mean, especially someone from my background who hasn't had the opportunity to go to university... I sort of have a different path to reach my goal, which is a university degree eventually. So for me it's ideal and a huge, huge challenge. But again, very worth it. And I can totally see the value in having that and how that's going to help me get into university. The experience, the knowledge it's given me. Yeah, absolutely unreal. Can't believe my luck, really!"

Leadership and Management Training, SCQF Level 9: Leading Youth Work Organisations was delivered from November 2024 through to February 2025, in partnership with the Social Enterprise Academy. 14 managers and senior staff from youth work organisations undertook the course and have the opportunity to gain an SCQF Level 9 qualification from Glasgow Caledonian University. This accreditation, the final step in our accredited pathway, supported improved leadership in the organisations and helped to increase progression opportunities for the workforce.

"I feel as though my organisation will benefit as they will have a more mindful and reflective leader who is more equipped to understand their role and responsibility." - Participant in Leading Youth Work Organisations training.

Trusted Adult training: (1,343 participants); this included opportunities to support and tackle issues around mental health, poverty, trauma, alcohol awareness, child protection, understanding autism and managing challenging behaviour, as well as training to improve skills in consultation and involving young people in decision making, and detached youth work.

The training enabled youth workers and volunteers to feel better equipped to deliver youth work programmes in safe spaces, helping to reduce inequalities, support wellbeing and reduce isolation. The courses also increased workers' knowledge and understanding of protected characteristics, and of safeguarding procedures and how to respond appropriately.

Stand Up to Sectarianism training: (648 participants); this work continued to challenge sectarianism and hate, while creating safe spaces for young people. With a wide geographic reach, including urban, rural, and island communities, the programme offered accessible learning to youth workers and volunteers.

Mental Health Training: in partnership with Place2Be (142 participants); this brought valuable mental health foundation training to 124 youth workers and volunteers across Scotland.

This online mental health training enhanced professionals' understanding of children and young people's mental health and introduced approaches that foster positive well-being for them and the adults around them. A further 18 participants engaged in Place 2 Think training in reflective practice.

Pillar 4: Accredited Youth Awards

9,723 young people have been recognised for their learning and achievements through awards, from Hi5 Awards (4,751 young people) to Dynamic Youth Awards (4,619) and Youth Achievement Awards (256 Bronze YAA, 51 Silver YAA, 25 Gold YAA and 21 Platinum YAA).

This year's comprehensive redesign of the Youth Achievement Awards, launch of the Awards Force submission platform, and development of E-Module for Level 1 training represented key milestones in our ongoing commitment to improving accessibility.

In the last year we also launched a version of the Dynamic Youth Award in the Gaelic language. This allowed Gaelic speaking young people in Scotland to complete their awards in their own words and in their own language. This stemmed from a collaboration between Youth Scotland and Comunn na Gàidhlig (CnaG).

Feedback from youth workers on the new awards structures:

"I think as a team we will be putting lots more young people through this award as the new structure lends itself great to our delivery."

"It was a joy and a pleasure to take part in the training and I look forward to using what I have learned with young people or people of any age in the near future".

"The Youth Scotland Awards have made a huge difference to our young people. They're gaining confidence, skills, and a recognised qualification."

Other Successes

Grant making

Accessing funds remained a key priority for member youth groups in a challenging funding climate and we were delighted to offer support through the following grant schemes which we operated in 2024-25.

Gannochy Trust and **Rural Action Fund**: we have continued our Rural Action Fund and have allocated grants totalling £15,000.

RS Macdonald Safe Spaces Fund: The **Youth Scotland Safe Spaces Youth Work Fund** is a small grant fund supported by The RS Macdonald Charitable Trust, helping groups deliver early intervention and youth work opportunities for young people at risk.

The **Stand Up to Sectarianism programme**, funded by the Scottish Government, **£5,998** distributed in small grants to youth groups to allow them to tackle sectarianism in their communities.

As part of our **Young Grantmaker iLead programme**, we trained 21 young grant-makers in 2023-24 to help make decisions on grant distribution for Corra Foundation.

We also supported a number of our member youth groups to access funding through our partnership with UK Youth through Thriving Minds Fund.

We believe that community-based youth work provides vital opportunities for young people across Scotland to develop new skills, improve their wellbeing and reach positive destinations. To do this work and to do it well, organisations require adequate funding. Our recent Acting on Funding report examines the current funding climate and the effect it is having on community-based youth groups, alongside the work Youth Scotland and its Area Associations are doing to build capacity across the sector and support groups to become more sustainable.

We would like to thank all the funders of all our small grant schemes for their much appreciated support of community-based youth work in the past year.

Representation

Youth Scotland continues to be a voice for our members and community-based youth work, and contributing to a number of national groups.

In addition to our role on the national youth work and CLD working groups, the organisation has also represented the interests of our members on several groups during the past year:

- Scottish Youth Work Leaders Forum
- YouthLink Policy Planning Group
- SCVO Intermediaries Network
- Awards Network
- National Youth Work Training Forum
- CLD Standards Council
- National Voluntary Youthwork Organisation Scotland (NYVOS)
- YouthLink Youth Work and Schools Planning Group
- Communications and PR Network
- YMCA George William's College – UK wide National and Regional Impact Leads network
- Education Scotland Curriculum Innovation consultation group

Strong Partnerships

We have continued to develop new and existing partnerships in 2024-25 supporting community-based youth work delivery across Scotland. We are especially grateful to the following partners:

Scottish Government – The Young Islanders Network

The Young Islanders Network (YIN) empowers young people living in our island communities to have their say on the implementation of the actions in Scotland's National Island's Plan (NIP).

Scottish Government – Rural Youth Action Network

The Rural Youth Action Network (RYAN) provides opportunities for young people from Scotland's rural communities to come together and share their experiences, have their voices heard, shape decision-making about issues that impact their lives and ensure that Government plans consider their interests and priorities. This project is a partnership between Youth Scotland and Scottish Rural Action, funded by Scottish Government and the Scottish Rural Network. This project has been designed to work separately but in parallel to the existing Young Islanders Network (YIN) which is also delivered by Youth Scotland.

Scottish Government and Inspiring Scotland - Generation CashBack

Youth Scotland continued to work in partnership with The Boys' Brigade, Girlguiding Scotland and Scouts Scotland in 2024-25, and this year has seen completion of Year 2 of a 3-year CashBack for Communities Phase 6 grant from the Scottish Government.

The consortium, led by Youth Scotland, built the capacity of youth groups across Scotland, offering financial support, training for workers, and tailored advice and resources. As well as capacity building support, Generation CashBack staff delivered leadership opportunities for young people and accreditation through youth awards. The programme reached 2,743 young people over the course of the year, 68% of whom are based in SIMD 1-2 areas.

STV Children's Appeal and Place 2Be

We have completed Year 4 of our connected partnership project with the mental health charity, Place2Be which is funded by the STV Children's Appeal. This project is building the skills and resilience of the youth work workforce, including peer mentors, to support young people's mental health in the community.

Local Authorities and other Strategic Partnerships

Enhancing our area-based work, we continued to work in partnership with Local Authorities across Scotland.

2024-25 saw the further development of our Growing Better Youth Work in our Dumfries & Galloway, part funded by Holywood Trust and supported by the Local Authority.

These partnerships are instrumental in the development of community-based youth work in local areas and demonstrate best practice and the value of effective collaboration.

The delivery of Youth Scotland's youth awards for young people continued across Scotland in partnership with local authorities, schools and third sector partners. We also worked with several Scottish Government directorates and agencies, other voluntary sector organisations and several other public and corporate sector agencies in the delivery of our programmes and outcomes for young people and youth workers.

We also continued our strategic partnerships with the Social Enterprise Academy; UK Youth; and with the 5 Nations of national youth work organisations in the UK and Ireland.

In partnership with and funded by YMCA George Williams College, Youth Scotland hosted a series of National Impact Network forums in 2024-25 with the aim of a) helping members demonstrate impact, and b) better telling the story and impact of grassroots youth work in our communities. This work will be reviewed and new funding is being secured to further develop this work in 2025-26.

Risk Management

The Senior Leadership Team and Board monitor strategic risk via a Strategic Risk Register and by adopting appropriate policies and procedures.

The Risk Register is regularly reviewed by Senior Leadership and Board to facilitate awareness of external influences which may affect the future function of the organisation and potential risks. Mitigations are put in place and risks monitored.

Youth Scotland is represented on key sector groups giving sector visibility and working with partners to address risks to the sector.

The funding environment remains challenging for the sector as a whole and Senior Leadership and Board are closely monitoring funding developments for the sector.

5. Financial Review

Funding

Principal funding received, and how it is expended, is detailed later in this report and in the notes to the financial statements on pages 34 - 52.

We would wish to record our sincere appreciation to all of our funders for funding received in 2024-25:

- Generation CashBack, funded by Scottish Government Cashback for Communities and managed by Inspiring Scotland.
- Support from Garfield Weston contributing to the delivery of our workforce development programme as part of our core vision.

- Core funding from the Children, Young People and Families Early Intervention Fund from Scottish Government and managed by the Corra Foundation.
- Support of our rural membership from The Gannochy Trust, including distribution of the Rural Action Fund.
- The Y2Be youth work and mental health programme both funded by the STV Children's Appeal.
- Support of area-based work from Holywood Trust & Dumfries and Galloway Local Authority.
- Core funding from The Robertson Trust Large Grants strand.
- CareerSense, in partnership with We are Futures, funded by Nat West/RBS
- Strategic partnership with Children in Need to deliver Youth Work training to their grantees as part of a 'funder-plus' model of support.
- Strategic partnership with YMCA George William's College to support a National Impact Network in Scotland.
- Continuation funding from the Scottish Government CLD Unit in support of our coordination role in the Awards Network, promoting informal learning opportunities between 35+ Awards Providers and Partners.
- Continuation of our training and capacity building support for youth workers, funded through the Scottish Government's CLD Unit.
- Young Grantmakers programmes funded by Corra Foundation and Creative Scotland.
- The Young Islanders Network, funded from the Scottish Government's Islands' Team.
- The Stand Up to Sectarianism programme, funded by Scottish Government's Community Safety Policy and Prevention Unit.
- UK Youth Hatch programme funded by KFC.
- The Trustees would also wish to thank the Meikle Foundation for their donations in support of our work.

Income and Expenditure

Details of the income and expenditure for the year, and assets and liabilities at 31 March 2025 are shown on the Statement of Financial Activities and Balance Sheet in the financial statements on pages 30 - 32.

The charity recorded a deficit in unrestricted funds, before investment gains, amounting to £41,749 for the year compared to £104,525 in 2023-24.

The 2024-25 surplus was as a result of an increase in unrestricted income of £45,514 and an increase in restricted income of £208,727, in addition to a decrease in unrestricted expenditure of £17,262, and offset by an increase in restricted expenditure of £122,134.

Restricted funds recorded a surplus of £49,505 prior to transfers between funds, compared to a deficit of £37,088 in 2023-24, which reflects the timing of spending on reserves being carried forward.

The principal funding sources of income to the charity in 2024-25 were: grants amounting to £1,477,496; core grants of £256,300; unrestricted income from Awards, Membership, Training and Events of £284,900; income from listed investments of £20,032; and donations received of £2,510.

Reserves Policy

The bulk of the organisation's reserves are what is left from the sale in 2001 of a listed building that had been in the charity's possession since 1946, but which required considerable repairs. The sale has supported several core functions over these past years, providing income to the organisation at times of uncertain funding.

The Trustees have agreed that it is appropriate to hold free reserves of approximately six months of normal or planned operating expenditure plus £100,000. The additional £100,000 is required to allow the organisation to enter funded project work or partnerships where the funding will be paid in arrears. The level of non-designated unrestricted reserves at 31 March 2025 amounted to £690,123. While unrestricted funds presently stand above the minimum target, management forecasts a deficit for the year to 31 March 2026 and foresees ongoing and increasing pressure on funding in the coming years due to sector-wide constraints. They are therefore willing to maintain a higher unrestricted reserve to safeguard against future shortfalls and allow projects to proceed as intended.

Movements on restricted and designated funds are included in the notes to the financial statements on pages 34 - 52. As of 31 March 2025, restricted funds stood at £289,690.

The primary funds that can only be realised by disposing of tangible fixed assets are linked to the market value of Balfour House, the charity's headquarters. The total carrying value at 31 March 2025 of tangible fixed assets was £248,198 and £192,178 of this amount has been designated during the year to reflect that these do not represent free reserves of the charity, with the balance of £76,000 represented by restricted funds.

The total designated funds held at 31 March 2025 amounted to £222,619.

Investment Policy – Objectives and Performance

The Finance and Resource Group (FRG) maintained a strong overview of our investment portfolio with our investment manager TrinityBridge in 2024-25.

The objectives of the investments, which form the bulk of the organisation's reserves, are to generate income in the short-term, while maintaining an appropriate level of capital growth in the longer term. The specific investment objective is one of a balanced fund.

Specific investment restrictions or limitations applied to the Youth Scotland investment portfolio are in those companies involved with tobacco, pornography or armaments.

During the year, Youth Scotland generated £20,032 of income from their deposits and investment portfolio. The portfolio has performed well resulting in an overall increase in value of £1,390.

Going Concern

Despite pressures on government budgets and a highly competitive funding landscape, Youth Scotland has maintained a positive income pipeline. The majority of funding for 2025–26 is already secured. Our reserves continue to provide a stable financial foundation.

Given that our secured funding and reserves significantly exceed known commitments, the Trustees consider that Youth Scotland remains a going concern.

6. Plans for Future Periods

In the year ahead, Youth Scotland will continue to implement our 2024–2029 strategy, focusing on thriving, resilient community-based youth work.

Key priorities for 2025–2026 include:

Sustainability for our members: We will continue to develop tools, resources, and training that support local groups in financial planning and fundraising, addressing the challenges identified in [Acting on Funding](#). We will advocate for fair, accessible and sustainable funding for community-based youth work across Scotland.

Youth Voice: We will continue to build opportunities for young people to shape our work and the work of our member groups. Acting on recommendations from [Acting on Youth Participation](#). This will include expanding leadership and participation pathways for young people within Youth Scotland's programmes and governance.

Equality, Diversity and Inclusion (EDI): We will continue to embed EDI across all areas of our work, including training and resources for our member groups to build inclusive, welcoming youthwork spaces. We will strengthen our data collection and listening approaches to ensure underrepresented voices are heard and shape our programmes, reflecting the diversity of Scotland's young people.

Progress towards Net Zero: We will further develop our environmental sustainability practices, supporting our members to understand and reduce their environmental impact while strengthening Youth Scotland's own commitment to net zero. This will include providing practical resources and opportunities for young people to lead on climate action within their communities through youth work.

Championing workforce development: We will invest in the workforce and volunteer base of community-based youth work, providing relevant accessible training and resources that strengthen the quality and sustainability of youth work delivery.

Amidst a challenging external environment, we remain hopeful. Our commitment to providing the youth work sector with the right tools, resources, and support remains strong, driven by the belief that young people deserve the best opportunities to learn, grow, and thrive in their communities.

7. Structure, Governance and Management

Constitution

Youth Scotland is a company limited by guarantee and a registered charity governed by its Articles of Association. The Board of Trustees reviewed the Articles of Association and a proposal to amend the Articles was approved for adoption at an AGM held on 27 October 2022.

The charity was founded in 1934 and the company was incorporated on 24 May 1990.

The Legal and Administrative Information, set out on page 3, forms part of this report.

The financial statements comply with current statutory requirements, the Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP) (FRS102).

Appointment and Training of Trustees

The Youth Scotland Board consists of up to 15 directors, known as the charity's Trustees.

Nine Trustees are elected by the membership and six are co-opted Trustees appointed by the Board in line with the Articles of Association to broaden the range of expertise available to the Board. To ensure continuity and stability, each Trustee (member or co-opted) holds office for an initial three-year term and is eligible to be appointed for two further three-year terms.

Overall financial accountability and responsibility for policy and its implementation is invested in the Board of Trustees. The Trustees meet quarterly, plus a Board and senior staff development day, with additional subgroups of the Board meeting in between.

In advance of each Annual General Meeting, the Company Secretary invites member clubs and Area Associations to nominate individuals for election to the Board by the members. Trustees are appointed to hold the offices of Chairperson and Vice Chairperson at a meeting of Trustees which is held as soon as reasonably practicable after each Annual General Meeting. The appointment of the Treasurer is confirmed by the Board every three years.

The Trustees bring a range of skills and experience that is of benefit to the organisation. A Board induction is held for existing and new members as soon as possible after the Annual General Meeting or after their appointment. This training covers a detailed introduction to the organisation; what is expected of Board members; their legal and financial responsibilities and the attributes of a good Board Member.

All Board Members receive a pack of information which includes: a Code of Conduct; the Charities and Trustee Investment (Scotland) Act 2005; Trustee's Roles and Responsibilities and the Policy for Claiming Expenses. A training needs audit is held regularly to identify training needs. Informal training sessions on emerging topics, including the Good Governance Toolkit hosted by SCVO, take place during Board meetings.

Decision Making

There is one standing committee of the Board, with the main responsibility for business development, finance management, risk management, HR and property. The Finance and Resources Group plans for future financial growth and financial sustainability; reviews policy and procedures in respect of management accounts and internal financial controls; carries out an annual assessment of risk for Youth Scotland and proposes strategies for minimising risk; reviews policy in relation to Youth Scotland's investments and liaises with the Investment Manager appointed by the Board.

It recommends to the Board budgets, financial forecasts and project work plans in accordance with approved budgetary procedures; and monitors the financial and general performance of the charity comparing the performance to the budgets and work plans which have been adopted.

The Finance and Resource Group also reviews the management and general structure of the charity in regards to:

- the budgets, work and project plans approved by the Board;
- the actual performance of the charity; and/or
- the adequacy of financial resources

and make recommendations to the Board.

The day to day running of the charity is devolved to the Company Secretary who is also the Chief Executive.

Key Management Personnel and Remuneration

The Trustees consider that the Board of Trustees and the Senior Management Team comprise the key leadership and management personnel of the charity. Key management remuneration is set by the Trustees with reference to benchmarks for similar roles in other organisations.

This joint leadership team is in charge of directing and controlling the charity and running and operating Youth Scotland on a day to day basis. All of the Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses are disclosed in Note 3 of the financial statements. Trustee indemnity insurance is in place for the benefit of Trustees.

Reference and administrative details

These details, including Trustees who served in the year, are set out on page 3.

Trustees' Responsibilities

The Trustees (who are also Directors of Youth Scotland for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approval of Annual Report and Accounts

The financial statements were approved and authorised for issue at a Board meeting held 19th August 2025 and are signed on behalf of the Trustees by William Miller, Chair of the Board.

Statement of Disclosure to the Auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:

Signed by:

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William Miller
Trustee and Chair of the Board

Date: 19th August 2025

8. Independent Auditor's Report to the Trustees and Members of Youth Scotland

Opinion

We have audited the financial statements of Youth Scotland (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities (incorporating an income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the directors report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report included within the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirements to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on pages 22 - 23, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the Trustees; and
- Our enquiries of management and Trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations; and
- The charity's memorandum & articles.

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and Trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Management override of controls

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, Trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;

In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business. Review of journals included but were not limited to the following areas:

- Depreciation;
- Accruals;
- Prepayments;
- Accrued income;
- Deferred income;
- Wages & Salaries; and
- Investment gains & losses.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006.

Our audit work has been undertaken so that we might state to the charitable company's members and Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

Wbg (Audit) Limited

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Rory McCall BAcc CA (Senior Statutory Auditor)
For and on behalf of Wbg (Audit) Limited, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Date: 20th August 2025

Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

9. Financial Statements and Notes

YOUTH SCOTLAND STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025 (Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Donations and legacies	4	258,810	-	258,810	218,800	-	218,800
Charitable activities	5	284,873	1,477,496	1,762,369	279,512	1,268,769	1,548,281
Investments	6	20,032	-	20,032	19,889	-	19,889
Total Income		563,715	1,477,496	2,041,211	518,201	1,268,769	1,786,970
Expenditure on:							
Raising funds:							
Raising donations and legacies	8	20,354	-	20,354	19,299	-	19,299
Investment management costs	9	4,764	-	4,764	4,644	-	4,644
Charitable activities	12	580,346	1,427,991	2,008,337	598,783	1,305,857	1,904,640
Total Expenditure		605,464	1,427,991	2,033,455	622,726	1,305,857	1,928,583
Net (expenditure) / income before gains and losses on investments		(41,749)	49,505	7,756	(104,525)	(37,088)	(141,613)
Net gains on investments		6,494	-	6,494	55,480	-	55,480
Net (expenditure) / income		(35,255)	49,505	14,250	(49,045)	(37,088)	(86,133)
Transfers between funds		5,761	(5,761)	-	-	-	-
Net movement in funds		(29,494)	43,744	14,250	(49,045)	(37,088)	(86,133)
Funds reconciliation							
Total Funds brought forward	22	942,236	245,946	1,188,182	991,281	283,034	1,274,315
Total Funds carried forward	22	912,742	289,690	1,202,432	942,236	245,946	1,188,182

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

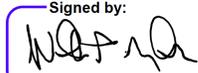
YOUTH SCOTLAND

BALANCE SHEET AS AT 31 MARCH 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Fixed assets:			
Tangible assets	15	248,198	255,560
Intangible assets	16	19,980	26,640
Investments	17	782,773	781,383
Total fixed assets		<u>1,050,951</u>	<u>1,063,583</u>
Current assets:			
Stock	18	2,583	6,479
Debtors	19	376,838	334,841
Cash at bank and in hand	25	121,445	129,846
Total current assets		<u>500,866</u>	<u>471,166</u>
Liabilities:			
Creditors falling due within one year	20	(349,385)	(346,567)
Net current assets		<u>151,481</u>	<u>124,599</u>
Net assets		<u>1,202,432</u>	<u>1,188,182</u>
The funds of the Charity:			
Unrestricted funds	22	912,742	942,236
Restricted income funds	22	289,690	245,946
Total Charity funds		<u>1,202,432</u>	<u>1,188,182</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the Trustees on 19th August 2025 and signed on their behalf by:

Signed by:

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Name: William Miller

Company No: SC125456

YOUTH SCOTLAND

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2025

	Note	2025 £	2024 £
<i>Cash flows from operating activities:</i>			
Net cash (used in) operating activities	24	(21,409)	(270,968)
<i>Cash flows from investing activities:</i>			
Investment income		20,032	19,889
Purchase of fixed assets		(12,128)	(26,808)
Proceeds from sale of investments		63,106	345,760
Purchase of investments		(56,102)	(254,982)
Movement in cash held as part of investment portfolio		(1,900)	(13,495)
Net cash provided by investing activities		<u>13,008</u>	<u>97,354</u>
Change in cash and cash equivalents in the year		(8,401)	(173,614)
Cash and cash equivalents brought forward	25	<u>129,846</u>	<u>303,460</u>
Cash and cash equivalents carried forward	25	<u>121,445</u>	<u>129,846</u>

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019, the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

(b) Funds structure

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or Trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 22.

(c) Income recognition

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.

Donations, legacies and similar income is included in the year which it is receivable, which is when the charity becomes entitled to the income, it is probable that it will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by the investment advisor of the dividend yield of the investment portfolio.

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

Grants received are reflected in the Statement of Financial Activities when relevant conditions for entitlement have been met, it is probable they will be received, and the amounts can be quantified with sufficient reliability. Where donors specify that grants are for particular purposes, this income is included in incoming resources within restricted funds when receivable. Where grants are specifically made for the performance of charitable activities in a period subsequent to the year end they are deferred and excluded from the Statement of Financial Activities.

Income from affiliation fees is recognised over the period to which they relate. Amounts relating to periods falling after the year end are deferred into the next accounting period.

Income from the sale of publications is recognised on the date of supply of the relevant publication.

(e) Expenditure recognition

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.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Costs of raising funds are those associated with generating grants, donations and investment income and charitable activities costs are those expended on meeting the charity's objectives;
- Charitable activities include expenditure associated with meeting the charity's primary objectives and include both the direct costs and the support costs relating to these activities;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to external scrutiny and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the staff time spent working on each activity. The allocation of support and governance costs is analysed in note 10.

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(g) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Land and buildings	2% straight line
Office equipment	33% straight line

(h) Intangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost. Amortisation is charged as follows:

	Basis
Website	33% straight line

(i) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub-sectors.

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the fair values at the year end and their carrying value. Restricted and unrestricted investment gains are combined in the Statement of Financial Activities.

(j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(m) Financial instruments

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(n) Taxation

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

(o) Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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

(p) Judgements in applying accounting policies and key sources of estimates uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect the reported income, expenditure, assets and liabilities. Use of available information and application of judgment are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from each estimate.

The Trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows:

Depreciation of fixed assets – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycles.

Amortisation of intangible fixed assets – intangible fixed assets are amortised over the useful life of the asset. The useful lives of intangible fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

Allocation of expenditure between activities – Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

Bad debt provision – A specific provision is provided for any potential debtor amounts for which senior management deem recoverability to be uncertain.

2. Legal status of the charity

The charity is a registered Scottish charity and is a company limited by guarantee with no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and Trustees' expenses and remuneration

All Trustees give their time and expertise freely without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the Trustees in the year totalled £215 (2024: £440).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2024: none).

During the year Trustees waived expenses totalling £nil (2024: £nil).

During the year trustees made donations of £nil (2024: £nil).

4. Income from donations and legacies

	2025	2024
	£	£
Donations	2,510	2,500
Grants	256,300	216,300
	<u>258,810</u>	<u>218,800</u>

5. Income from charitable activities

	2025	2024
	£	£
Youth work	1,762,369	1,548,281
	<u>1,762,369</u>	<u>1,548,281</u>

6. Investments

	2025	2024
	£	£
Dividends – equities	20,032	19,889
	<u>20,032</u>	<u>19,889</u>

7. Government grants

	2025	2024
	£	£
Skills Development Scotland	22,500	7,500
Scottish Government Grants	1,038,789	815,364
Creative Scotland	-	7,955
Youth Link	-	29,960
	<u>1,061,289</u>	<u>860,779</u>

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

8. Raising donations and legacies

	Direct cost 2025 £	Support cost 2025 £	Total 2025 £	Direct cost 2024 £	Support cost 2024 £	Total 2024 £
Fundraising activity	20,354	-	20,354	19,299	-	19,299
	<u>20,354</u>	<u>-</u>	<u>20,354</u>	<u>19,299</u>	<u>-</u>	<u>19,299</u>

9. Investment management costs

	Direct cost 2025 £	Support cost 2025 £	Total 2025 £	Direct cost 2024 £	Support cost 2024 £	Total 2024 £
Investment management fees	4,764	-	4,764	4,644	-	4,644
	<u>4,764</u>	<u>-</u>	<u>4,764</u>	<u>4,644</u>	<u>-</u>	<u>4,644</u>

10. Allocation of governance and support costs

Governance Costs:

Support and governance costs are wholly allocated to the cost of charitable activities.

	2025 £	2024 £
Staff costs	4,071	3,860
Auditor's remuneration	10,704	11,338
Cost of meetings	215	-
	<u>14,990</u>	<u>15,198</u>

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total Allocated 2025 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	190,629	-	190,629	Staff time
Depreciation and amortisation	26,150	-	26,150	
Insurance	7,277	-	7,277	
Postage, phone and stationery	15,916	-	15,916	
Heat and light	6,365	-	6,365	
Travel costs	8,589	-	8,589	
Maintenance costs	12,440	-	12,440	
IT costs	59,242	-	59,242	
Print and design	9,543	-	9,543	
Activity costs	1,355	-	1,355	
Total	<u>337,506</u>	<u>-</u>	<u>337,506</u>	

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

10. Allocation of governance and support costs (continued)

Cost type	Total Allocated 2024 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	239,915	-	239,915	Staff time
Depreciation	20,359	-	20,359	
Insurance	7,352	-	7,352	
Postage, phone and stationery	12,230	-	12,230	
Heat and light	7,281	-	7,281	
Travel costs	2,302	-	2,302	
Maintenance costs	16,813	-	16,813	
IT costs	55,026	-	55,026	
Print and design	11,941	-	11,941	
Activity costs	1,597	-	1,597	
Total	<u>374,816</u>	-	<u>374,816</u>	

11. Charitable contributions

The Charitable Activities of Youth Scotland are partly performed by distributing grant funding under the following projects (to various Youth Work organisations).

	2025 £	2024 £
Generation Cashback:		
Youth Scotland Membership	52,308	53,177
Scouts Scotland	123,954	121,689
Girlguiding Scotland	124,135	121,689
The Boys Brigade Scotland	123,954	121,689
Hatch	-	2,093
Inspire	-	14,940
Rural Action	-	15,350
Safe Spaces	-	20,000
Stand up to Sectarianism	5,998	2,750
Step into the Arts	-	65,000
What's Your Big Idea - Audrey Milan Fund	3,400	1,640
Y2BeClued up	6,250	-
Young Islanders	22,900	22,706
Total	<u>462,899</u>	<u>562,723</u>

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

12. Analysis of expenditure on charitable activities

	Youth Work	2025
	£	£
Staff costs	766,123	766,123
Insurance	45,963	45,963
Postage, phone and stationery	2	2
Travel costs	29,795	29,795
Maintenance costs	22	22
Print and design	16,831	16,831
Activity costs	333,731	333,731
Charitable contributions (note 11)	462,899	462,899
Miscellaneous	475	475
Support costs (note 10)	337,506	337,506
Governance costs (note 10)	14,990	14,990
	<u>2,008,337</u>	<u>2,008,337</u>

	Youth Work	2024
	£	£
Staff costs	625,441	625,441
Depreciation	6,249	6,249
Insurance	53,037	53,037
Postage, phone and stationery	11,213	11,213
Travel costs	27,273	27,273
Maintenance costs	84,039	84,039
IT costs	14,637	14,637
Print and design	21,882	21,882
Activity costs	102,742	102,742
Charitable contributions (note 11)	562,723	562,723
Miscellaneous	5,390	5,390
Support costs (note 10)	374,816	374,816
Governance costs (note 10)	15,198	15,198
	<u>1,904,640</u>	<u>1,904,640</u>

13. Analysis of staff costs and remuneration of key management personnel

	2025	2024
	£	£
Salaries and wages	870,845	779,985
Social security costs	85,062	75,347
Pension costs	56,788	36,753
Total staff costs and employee benefits	<u>1,012,695</u>	<u>892,085</u>

One employee had employee benefits in excess of £60,000 (2024: 1).

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

13. Analysis of staff costs and remuneration of key management personnel (continued)

	2025	2024
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	29	25

	2025	2024
	£	£
Key management personnel remuneration	273,992	262,037

14. Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Depreciation	19,490	19,948
Amortisation	6,660	6,660
Audit fees	10,704	11,338

15. Tangible Fixed Assets

	Land and Buildings	Office Equipment	Total
	£	£	£
Cost or valuation			
As at 31 March 2024	336,189	75,687	411,876
Additions	-	12,128	12,128
As at 31 March 2025	336,189	87,815	424,004
Depreciation			
As at 31 March 2024	96,549	59,767	156,316
Charge for the year	6,724	12,766	19,490
As at 31 March 2025	103,273	72,533	175,806
Net book value			
As at 31 March 2025	232,916	15,282	248,198
As at 31 March 2024	239,640	15,920	255,560

At 31 March 2025 all assets were used for charitable activities.

The heritable property comprises Balfour House. It was revalued on 11 March 1997 to £65,000 by Ryden, Property Consultants and Chartered Surveyors, on an open market basis, and was incorporated in the financial statements in that year. The valuation report was made in accordance with the RICS Appraisal and Valuation Manual. The historic cost of Balfour House at that time was £49,902. The trustees have taken advantage of the transitional provisions of FRS15 Tangible Fixed Assets, FRS102, and the Charity SORP FRS102, and accordingly

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

15. Tangible Fixed Assets (continued)

valuations have not been recognised in the financial statements since that date. The revalued heritable property is now being depreciated over 50 years since, in the opinion of the trustees, this period best reflects the useful economic life of the building.

During 2013 and 2014 Balfour House was extensively refurbished and redeveloped. Costs amounting to £271,191 have been capitalised by the Trustees on the basis that they represent improvements to the property. In the opinion of the Trustees, the carrying value of the property at 31 March 2025 does not exceed its market value.

The carrying value of the heritable property as at 31 March 2025 had it been accounted for at depreciated historic cost would be £208,006 (2024: £214,730).

16. Intangible Fixed Assets

	Website £	Total £
Cost or valuation		
As at 1 April 2024 & 31 March 2025	33,300	33,300
Amortisation		
As at 1 April 2024	6,660	6,660
Charge for the year	6,660	6,660
As at 31 March 2025	13,320	13,320
Net book value		
As at 31 March 2025	19,980	19,980
As at 31 March 2024	26,640	26,640

17. Investments

	2025 £	2024 £
Movement in fixed asset listed investments		
Market value brought forward at 1 April 2024	765,977	801,275
Additions to investments at cost	56,102	254,982
Disposals at carrying value	(61,253)	(361,378)
Add net gain on revaluation	4,641	71,098
Market value as at 31 March 2025	765,467	765,977
Cash held as part of investment portfolio	17,306	15,406
Total investments as at 31 March 2025	782,773	781,383
Historical cost at 31 March 2025	703,104	693,983

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

17. Investments (continued)

Material investment holdings (>5% of the portfolio)

	Percentage of portfolio %	2025 £
Trinitybridge Select Fixed Income GBP Inc 80,000 units	10	<u>77,432</u>

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of the financial instruments to the ongoing financial stability of the charity is considered in the financial review and investment policy sections of the Trustees' Report.

The main risk to the charity from financial instruments lies in the combination of uncertain markets caused by the extraordinary monetary policy of negative interest rates in many parts of the world, as central banks attempt to reinvigorate their economies.

The charity's investments are mainly traded in markets with good liquidity and high trading volumes. The charity has no material investment holdings in markets subject to exchange controls or trading restrictions.

The charity manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges.

18. Stock

	2025 £	2024 £
Stock	2,583	6,479
	<u>2,583</u>	<u>6,479</u>

19. Debtors

	2025 £	2024 £
Trade debtors	304,648	298,641
Other debtors	29,861	5,255
Prepayments	42,329	30,945
	<u>376,838</u>	<u>334,841</u>

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

20. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	179,206	150,405
Other creditors and accruals	22,912	22,344
Deferred income (note 21)	127,949	154,222
Taxation and social security	19,318	19,596
	<u>349,385</u>	<u>346,567</u>

21. Deferred income

	2025	2024
	£	£
Balance as at 1 April 2024	154,222	69,658
Amounts released to income	(154,222)	(69,658)
Deferred income in the year	127,949	154,222
Balance at 31 March 2025	<u>127,949</u>	<u>154,222</u>

Deferred income comprises deferred membership / registration fees and grant income received in advance.

22. Analysis of charitable funds

Analysis of Fund movements	1 April 2024 b/fwd £	Income £	Expenditure £	Gains / (losses) £	Transfers £	31 March 2025 c/fwd £
Unrestricted funds						
Tangible Fixed Assets	210,155	-	-	-	(17,977)	192,178
Website/IT Development	5,924	-	-	-	-	5,924
General Youth	8,375	-	-	-	-	8,375
iLead	16,142	-	-	-	-	16,142
Total designated funds	<u>240,596</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,977)</u>	<u>222,619</u>
General funds	701,640	563,715	(605,464)	6,494	23,738	690,123
Total unrestricted funds	<u>942,236</u>	<u>563,715</u>	<u>(605,464)</u>	<u>6,494</u>	<u>5,761</u>	<u>912,742</u>
Restricted funds						
Big Ideas	14,056	30,235	(27,800)	-	-	16,491
Building Redevelopment	78,000	-	(2,000)	-	-	76,000
Career Sense	10,538	15,000	(25,538)	-	-	-
Cashback for Communities, Generation Cashback	-	588,569	(588,569)	-	-	-
Creative Scotland	1,735	-	-	-	(1,735)	-
Growing Better Youthwork in Dumfries & Galloway	42,395	44,588	(59,808)	-	-	27,175
Hatch	26,886	52,558	(79,444)	-	-	-
Inspiring Ayrshire	-	44,385	(11,520)	-	-	32,865
National Lottery Community Fund	194	-	-	-	(194)	-
Network Falkirk	5,654	-	-	-	-	5,654

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

22. Analysis of charitable funds (continued)

Network Orkney	47	-	-	-	-	47
Profiling Achievements	-	22,500	(22,500)	-	-	-
Rural Youth Action Network	-	88,500	(36,387)	-	-	52,113
Stand Up to Sectarianism	-	54,000	(54,000)	-	-	-
Training & Communications	3,433	271,970	(271,970)	-	(3,433)	-
Training – Children in need	-	15,000	(15,000)	-	-	-
UK Youth Inspire Project	241	-	-	-	(241)	-
Volunteer Action Plan (Scottish Government)	130	-	-	-	(130)	-
What's Your Big Idea – Audrey Milan Fund	3,259	-	(3,259)	-	-	-
Y2be (Place2Be)	58,189	72,470	(74,975)	-	-	55,684
Young Islanders – Carbon Neutral Project	1,158	-	(1,158)	-	-	-
Young Islanders Project – Network	3	130,000	(130,003)	-	-	-
Young Grant Makers	-	17,721	(10,271)	-	-	7,450
Youth Active	1	-	-	-	(1)	-
Youth Participation General	27	-	-	-	(27)	-
Rural Action Fund	-	30,000	(13,789)	-	-	16,211
Total restricted funds	245,946	1,477,496	(1,427,991)	-	(5,761)	289,690
TOTAL FUNDS	1,188,182	2,041,211	(2,033,455)	6,494	-	1,202,432

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

22. Analysis of charitable funds (continued)

Analysis of Fund movements	1 April 2023 b/fwd £	Income £	Expenditure £	Gains / (losses) £	Transfers £	31 March 2024 c/fwd £
Unrestricted funds						
Tangible Fixed Assets	192,656	-	(20,653)	-	38,152	210,155
Website/IT Development	10,444	-	(4,520)	-	-	5,924
General Youth Awards	55,899	-	-	-	(47,524)	8,375
iLead	14,500	-	(14,500)	-	-	-
	16,142	-	-	-	-	16,142
Total designated funds	289,641	-	(39,673)	-	(9,372)	240,596
General funds	701,640	518,201	(583,053)	55,480	9,372	701,640
Total unrestricted funds	991,281	518,201	(622,726)	55,480	-	942,236
Restricted funds						
Big Ideas	15,247	22,891	(24,082)	-	-	14,056
Building Redevelopment	80,000	-	(2,000)	-	-	78,000
Career Sense	-	15,000	(4,462)	-	-	10,538
Cashback for Communities, Generation Cashback	-	576,364	(576,364)	-	-	-
Creative Scotland	68,716	7,955	(74,936)	-	-	1,735
Growing Better Youthwork in Dumfries & Galloway	-	58,301	(15,906)	-	-	42,395
Hatch	-	103,061	(76,175)	-	-	26,886
National Lottery Community Fund	334	-	(140)	-	-	194
Network Falkirk	8,734	-	(3,080)	-	-	5,654
Network Shetland	1,424	-	(1,424)	-	-	-
Network Orkney	2,671	-	(2,624)	-	-	47
Safe Spaces Fund	-	25,000	(25,000)	-	-	-
Scotland: The Big Picture	723	-	(723)	-	-	-
Scottish Government Capacity Building (Awards Network)	7,377	40,000	(47,377)	-	-	-
Stand Up to Sectarianism	-	54,000	(54,000)	-	-	-
Training & Communications	9,447	57,445	(63,459)	-	-	3,433
UK Youth Inspire Project	14,871	43,173	(57,803)	-	-	241

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

22. Analysis of charitable funds (continued)

Volunteer Action Plan (Scottish Government)	2,544	-	(2,414)	-	-	130
What's Your Big Idea – Audrey Milan Fund	4,899	-	(1,640)	-	-	3,259
Y2be (Place2Be)	28,281	104,298	(74,390)	-	-	58,189
Young Islanders -Carbon Neutral Project	27,690	-	(26,532)	-	-	1,158
Young Islanders Project – Network	-	121,436	(121,433)	-	-	3
Young Grant Makers	-	9,845	(9,845)	-	-	-
Youth Active	6,617	-	(6,616)	-	-	1
Youth Participation General	3,459	-	(3,432)	-	-	27
Rural Action Fund	-	30,000	(30,000)	-	-	-
Total restricted funds	283,034	1,268,769	(1,305,857)	-	-	245,946
TOTAL FUNDS	1,274,315	1,786,970	(1,928,583)	55,480	-	1,188,182

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

Fixed Asset Fund – Maintains a balance equivalent to the carrying value of the charity's fixed assets to more accurately reflect the level of free reserves available to Youth Scotland.

Website/IT Development – Created for the purposes of new information technology and related expenditure.

General Youth – Former funds from BP Youth which, with their agreement, have been transferred to unrestricted funds and designated as to be applied to any new Youth Work development projects.

Awards – Designated funds for development of an Awards e-portfolio.

iLead – Offering opportunities to get involved in everyday leadership and youth participation. Young people develop their skills and confidence and can progress through a staged programme, achieving accreditation for their achievements through our youth award.

b) Restricted funds comprise:

Youth Active aims to deliver worker training for physical activity with young people, and to target young people in disadvantaged communities through activity programmes.

Youth Participation General involves young people in decision making which is a core principle of quality youth work reinforced by a right to be involved bestowed by the United Nations Convention on the Rights of the Child. Youth participation is a suite of programmes, training and resources that delivers youth involvement.

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

22. Analysis of charitable funds (continued)

Funded by the Scottish Government, **Cashback for Communities, Generation Cashback** is a partnership project with Youth Scotland, The Boy's Brigade Scotland, Girlguiding Scotland and Scouts Scotland. The project is growing new and supporting existing youth groups in disadvantaged communities across Scotland and supporting young people to develop leadership skills.

Funded by income generation through fees and grant contributions, **Big Ideas** offers residential learning and development opportunities for young people and youth workers from across Scotland. It offers the chance for participants to come together to share learning and practice, network and amplify the voice of community based youth work.

Funded by the Scottish Government, **Stand Up to Sectarianism** offers worker training, peer education for workers and young people, a small grants scheme, accessible resources and networking opportunities to help combat hate crime and sectarianism in local communities.

Funded by the **Scottish Government Capacity Building (Awards Network)** to support the Awards Network hosted by Youth Scotland and contributed towards the costs of our training and capacity building support to youth workers across Scotland.

Funded by the STV Children's Appeal, in partnership with Place2Be, **Y2Be 2021** is a two-pronged programme was rolled out for youth worker training in mental health and peer mentoring with young people.

Funded by the Scottish Government, the **Young Islanders Project** will empower young people living in island communities to have their say on the implementation of the actions in Scotland's National Island's Plan.

The various **Network Support funds in Orkney, Falkirk and Shetland** support and build the capacity of locally based youth groups and youth workers.

The **Volunteer Action Plan** is a project aiming to develop resources, information and training for volunteers involved in youth work.

Funded by the Garfield Weston Foundation and the Robertson Trust, the **Building Redevelopment** fund supported the financing of the redevelopment of Youth Scotland's headquarters premises.

UK Youth Inspire Project 2022 is a youth-led, events-based social action programme. Delivered in Scotland by Youth Scotland, it is funded by £1.2m from Spirit of 2012 and £500,000 from the #iwill Fund (a joint investment between **The National Lottery Community Fund** and Department for Digital, Culture, Media and Sport).

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

22. Analysis of charitable funds (continued)

The **National Lottery Community Fund** is a participatory Grant-Making Pilot Project, funded by The National Lottery Community Fund.

Funded by The Gannochy Trust, the What's Your Big Idea, - **Audrey Milan Fund** is a funding opportunity for young people aged 12-25 from Youth Scotland member groups, who would like some funding to help them develop their ideas.

The Scottish Government Capacity Building Fund for training, supported by additional funding from **Garfield Weston**, is a programme to upskill youth workers and volunteers across Scotland. It supports Youth Scotland's training offer including Ready for Youth Work, PDA in Youth Work and Leading Youth Work accredited courses, as well as training in Youth Scotland's Awards and Trusted Adult suite of training.

Creative Scotland distributes funding for the arts, screen and creative industries from two primary sources - the Scottish Government and the National Lottery.

Carbon Neutral Islands Schools Project: Building on the work carried out already in the Climate Change Message in a Bottle, the Project has included a school component, that will be delivered by Youth Scotland.

This will help educate young islanders on climate change and empower them to apply this knowledge within their own island based realities, highlighting the importance of young islanders in policy and decision making – a key objective of the Young Islanders Network and in line with a Programme for Government commitment and National Islands Plan objectives.

Career Sense is an employability programme for young people delivered in partnership with We Are Futures and RBS/NatWest. Young People undertake skills training with Youth Scotland then undertake a paid 4-week placement with the bank in a range of roles.

The **Growing Better Youth Work in Dumfries & Galloway** project is a partnership between Youth Scotland and Dumfries & Galloway Council, supported with funding from the Hollywood Trust. It aims to increase the number and quality of youth work opportunities for young people in Dumfries & Galloway, building local capacity, upskilling youth workers and volunteers and developing young people's skills.

Hatch is an employability programme for young people delivered in partnership with UK Youth and KFC. Young People undertake skills training with Youth Scotland then undertake a paid 4 week placement within KFC stores or other agreed placement settings.

'**Inspiring Ayrshire**' is based on the Inspire 2022 social action project and supports young people in the three Ayrshires to plan and deliver local events, supported by an Ayrshire Development Worker and a group of Ayrshire Peer Leaders.

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

22. Analysis of charitable funds (continued)

Profiling Achievements is a project with Education Scotland, SDS and SQA to drive forward a national approach to profiling achievements, capturing achievements from all learner settings and helping young people to recognise, reflect and articulate on the skills they have developed. Youth Scotland's role is to help inform and pilot the new tool and raise awareness of the tool within youth the youth work sector.

Funded by Scottish Government's Scottish Rural Network The **Rural Youth Action Network** (RYAN) provides opportunities for young people from Scotland's rural communities to come together and share their experiences, have their voices heard, shape decision-making about issues that impact their lives and ensure that Government plans consider their interests and priorities.

Training - Children in Need is a partnership with Children in Need and McDonald's to help grow and support 'a generation of Youth Workers' through delivering accredited Youth Work training (RFYW and PDA in Youth Work) and Street Work Training, primarily for Children in Need grantees as part of the CiN support package.

The **Young Grantmaker** projects support young people being trained to become young grant makers and assist with the distribution of grants to community organisations and public sector organisations and individuals, based on fund criteria.

The **Rural Action Fund** supports a small grants scheme for youth groups in rural areas and also provides some capacity building support delivered by our Senior Development Worker for Membership.

Funded by RS Macdonald, the **Safe Spaces Youth Work Fund** supports early intervention and youth work opportunities for young people at risk.

23. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Tangible fixed assets	172,198	76,000	248,198
Intangible fixed assets	19,980	-	19,980
Investments	782,773	-	782,773
Stocks	2,583	-	2,583
Debtors	146,195	230,643	376,838
Cash at bank and in hand	75,701	45,744	121,445
Creditors falling due within one year	(286,688)	(62,697)	(349,385)
	<u>912,742</u>	<u>289,690</u>	<u>1,202,432</u>

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

23. Net assets over funds (continued)

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Tangible fixed assets	177,560	78,000	255,560
Intangible fixed assets	26,640	-	26,640
Investments	781,383	-	781,383
Stocks	6,479	-	6,479
Debtors	96,895	237,946	334,841
Cash at bank and in hand	129,846	-	129,846
Creditors falling due within one year	(276,567)	(70,000)	(346,567)
	<u>942,236</u>	<u>245,946</u>	<u>1,188,182</u>

24. Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	7,756	(141,613)
Adjustments for:		
Depreciation charges	19,490	19,948
Amortisation charges	6,660	6,660
Investment income	(20,032)	(19,889)
(Increase) in debtors	(41,997)	(214,500)
Increase in creditors	2,818	74,779
Decrease in stock	3,896	3,647
Net cash (used in) operating activities	<u>(21,409)</u>	<u>(270,968)</u>

25. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	121,445	129,846
Total cash and cash equivalents	<u>121,445</u>	<u>129,846</u>

26. Pension schemes

The company makes contributions to a number of individual arrangements for employees of a defined contribution nature.

Contributions are charged as incurred and there were no outstanding contributions as at the balance sheet date. Pension costs charged in the year were £56,788 (2024: £36,753).