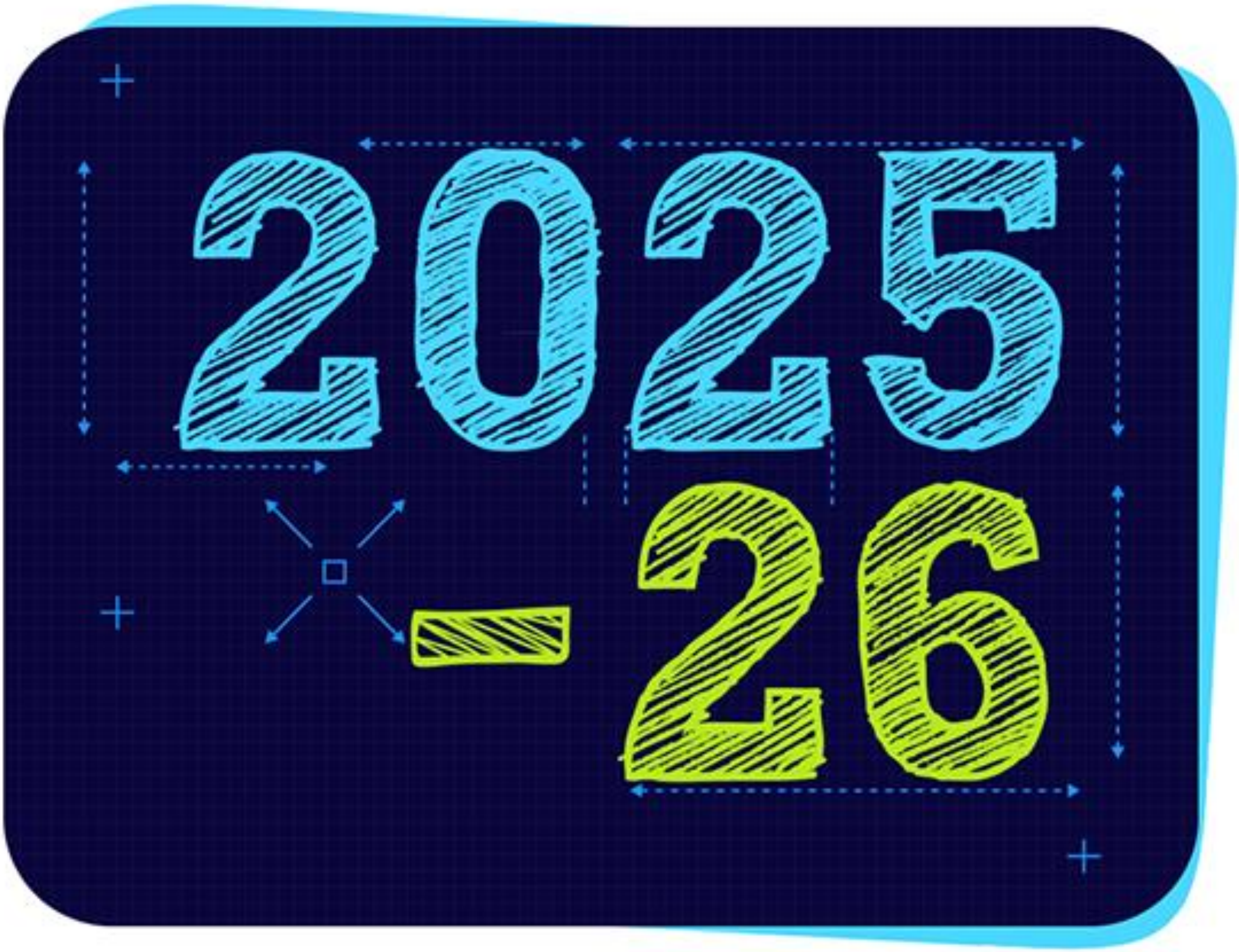

Youth Scotland

A Company Limited by Guarantee Registration Number SC125456

Charity Registration Number SC000501

ANNUAL REPORT AND FINANCIAL STATEMENTS

Contents

1. Legal and Administrative Information

Trustees
William Miller* (Chair)
Judith Macdonald* (Treasurer)
Clair Ferguson* (Vice Chair)
Maureen Herdman*
Caroline Anne Purvis*
Hannah Eaton (resigned 30/08/2025)
Sascha MacLeod (resigned 30/08/2025)
Jenny Long
Donna Anderson
Graeme Johnston
Clare Fisher
Amy Ogilvie (appointed 14/11/2025)

*denotes member of Finance and Resource Group

Company Secretary and Chief Executive
Sarah Robertson

Registered Office
Balfour House
19 Bonnington Grove
Edinburgh EH6 4BL

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

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

Solicitors
The charity did not have an appointed solicitor during the year. The charity obtains legal advice on an ad hoc basis as required.

2. Chair's Report

Trustees' Report

For the year ended 31 March 2026

The Trustees are pleased to present their annual report together with the financial statements for the year ended 31 March 2026 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.

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

External funding is critical to the work of Youth Scotland and it has been a significant year for us in that regard. The financial environment for the sector has certainly not become any easier, but it is important that we recognise the progress we have made. In previous reports, I have spoken about the need to develop a clear financial strategy and look more widely at the funding opportunities available to us. That work, combined with our funding pipeline approach, is beginning to pay dividends.

Our partnership with the Scottish Government has led to new investment being distributed directly through the Youth Scotland Grassroots Youth Work Fund. This has allowed local organisations to create safe spaces for young people, build trusted relationships and respond to some of the significant challenges facing their communities. It also demonstrates the strength of Youth Scotland's national network and our reach, ensuring that investment reaches the community-based organisations best placed to make a difference.

We have also secured continued funding for the Young Islanders Network, and proud to be a named delivery partner for the new National Islands Plan. The positive feedback we have received from the Scottish Government reflects the momentum the network has developed and the contribution young islanders are making to national discussions about the future of their communities.

Additionally, a ministerial visit from Ben Macpherson MSP during the year gave us another valuable opportunity to evidence the reach and impact of our network and demonstrate how community-based youth work can contribute to some of the ongoing challenges facing Scotland.

One of the most significant developments of the year was securing more than £1.5 million over three years from The National Lottery Community Fund for our new Amplify programme. This funding will increase young people's involvement in the decisions that affect their lives and is exactly the type of longer-term investment we have been working towards. It is particularly pleasing that our Area Association colleagues will also benefit, strengthening local capacity in communities across Scotland.

None of these successes mean that our funding challenges have disappeared. Too much third sector funding remains short term and uncertain, while the demands placed on youth work organisations and their staff continue to grow.

Lastly, I wanted to pay tribute to Mike Strang, who has left us after four years as CEO. He has masterfully navigated some rough seas during his tenure, so it is perhaps fitting that he is moving to Paddle Scotland. We wish him all the best. On the back of this, we have successfully recruited our new CEO, Sarah Robertson. I have no doubt that she will be successful in leading the organisation over the coming years.

William Miller
Chair of Youth Scotland

3. Landscape and External Influence

The youth work funding landscape has remained the most prevalent issue in community-based youth work for 2025-26. While there has been progress and dialogue between the sector, including a cautiously positive development in the Scottish Government's two-year Fairer Funding pilot covering more than £130 million of grants, a shift towards multi-year funding. Additionally, the onward discussions following the consultation for the Youth Work (Scotland) Bill, clearly articulated case for multiyear and ringfenced youth work funding.

Concerns about youth violence, antisocial behaviour, school absence and community safety became prominent during the year. The Scottish Government convened discussions specifically examining the role of youth work and subsequently announced targeted funding for community-based organisations, including funding delivered through Youth Scotland through the Youth Scotland Grassroots Youth Work Fund. Discussions explicitly connected trusted youth workers, positive role models and safe spaces with crime prevention and improved behaviour and attendance.

Amidst this bigger picture, Youth Scotland was pleased to realise a strategic objective by directly supporting community-youth work groups through developing and distributing a series of much-needed small grants. These grants—including the Youth Scotland Grassroots Youth Work Fund, the Rural Action Fund, The Youth Scotland Safe Spaces Fund and most recently, the Youth Scotland Rural Activate fund—have put targeted funding pots in the hands of groups that can be the most effective in communities that most need it.

The Disclosure (Scotland) Act reforms came into force at the beginning of the year and PVG membership became a legal requirement for people conducting 'regulated roles', replacing the previous concept of 'regulated work'. For community-based youth groups, this was a significant operational development affecting volunteer recruitment, safeguarding practice, role descriptions and organisational compliance. Youth Scotland saw this firsthand, supporting our members and partners through the changes.

Additionally, the Education (Scotland) Act 2025 became law in August, creating Qualifications Scotland and establishing a new inspectorate. At the same time, while attendance levels in schools improved, they remained below pre-pandemic levels, further strengthening the case for youth work to be better recognised in the learner journey and for schools to invest resources such as Pupil Equity Funding in effective youth work partnerships. Something supported by a milestone 10,000 youth awards achieved through Youth Scotland in the period and echoed by Professor Ken Muir, speaking to the Youth Scotland hosted Awards network: "Critically, change must focus on how we better ensure the needs and views of all learners, teachers and practitioners, together with wider societal and economic implications, are brought to the fore and met in terms of organisational mindset, governance and decision making."

Elsewhere, we saw the continued impact of technology on young people, as the UK Online Safety Act took effect in July 2025, while online violence, digital wellbeing, cyber resilience and responsible use of AI became growing youth work practice and training issues.

In summary, 2025-26 saw a balance of progress, with positive discussions but not yet realised security on funding. Cuts and financial pressures drove not just increased demand but more complex issues, such as mental health, trauma, neurodiversity and safeguarding changes. A year with greater recognition for youth work as a vital source of prevention, trusted relationships and safe spaces; yet this recognition needs to be supported with secure investment and workforce capacity.

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 2025-26

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

2025-26 in Numbers

- Total Young People supported: 116,979
- Total Youth Workers: 12,348 of whom 7,614 are volunteers
- Total Youth Groups: 2,430
- Total Member Organisations: 622
- Total Youth Awards: 10,074
- Young People engaged in Leadership and participation programmes: 3,827
- Youth Workers engaged in training: 3,549

Pillar 1: Membership

Youth Scotland membership has continued to increase over the last year and currently stands at 628 membership organisations who run 2,430 member youth groups, reaching 116,979 young people (113,176 in 2024-25) and 12,348 youth workers (11,738 in 2024-25) of which 7,614 are volunteers.

71% of our member youth groups operate in urban areas, with 29% rurally-based. 63% of our current member organisations operate in SIMD 1-5 areas. Our membership spans across all 32 local authority areas in Scotland.

In 2025-26, 162 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.

Our membership and capacity-building offer continued to provide core infrastructure for community-based youth work, including advice and guidance, safeguarding support, training, networks and practical tools. Member feedback in 2025-26 highlighted ongoing financial pressures and limited workforce capacity across many groups, making low-cost training, practical support and access to small grants schemes more important than ever.

In response to funding pressures, we provided practical fundraising support alongside wider capacity building. In 2025–26, 23 workers completed 'Writing Successful Funding Bids' training and 155 practitioners joined 'Meet the Funder' sessions, helping groups build confidence and relationships with funders. To ensure that groups have robust safeguarding procedures in place, we provided guidance and training on a range of safeguarding topics in person, by phone and through our Youth Work Essentials website and also delivered Child Protection Awareness and Child Protection Officer Training to 766 youth workers and volunteers.

Pillar 2: Youth Leadership and National Programmes

In the last year, Youth Scotland supported 3,827 young people young to reach their potential through community-based youth work opportunities that combine safe relationships, learning and recognition.

Young people benefited from access to leadership and participation activities which gave them to chance to learn new skills and have opportunities to have their voices heard in their local youth groups, their wider communities and at a national level through thematic networks such as the Just Transition Commission, Rural Youth Action Network, Young Islanders Network, Stand Up to Sectarianism and young grant makers projects supporting young people with lived experience of poverty and substance misuse to decide on funding for local projects. This matters most in communities experiencing poverty, isolation and limited access to services, where youth work provides safe spaces and trusted relationships and the opportunity for young people to be listened to, nurtured and supported to take on active roles in decision making within their communities.

We evidence progress through a mix of quality assurance processes and submission records for Youth Awards, and programme-level monitoring and evaluation approaches that draw on participant feedback and learning reviews. We use this evidence to improve delivery quality and accessibility, and to ensure work remains safe, inclusive and aligned with agreed outcomes.

"Before this, I wouldn't have spoken in front of anyone. Now I can stand up and share my ideas without feeling scared. I didn't think I could do that."

"I've gained skills I can use in school and in life, like planning, organising and staying committed to something."

"I learned how to listen properly to other people's ideas, not just wait for my turn to speak. It made our group work so much better."

"Working as part of a team showed me that everyone has different strengths, and mine matter too."

See case studies highlighting the impact of our work with young people on our website: https://www.youthscotland.org.uk/about-us/our-impact/

Pillar 3: Training and Workforce Development

Over the year 2025-26, we delivered training to over 3,549 youth workers and volunteers, helping them build confidence, competence and safe practice. Members consistently tell us that accessible and affordable training remains critical, particularly for small volunteer-led youth groups where cost would otherwise prevent participation.

Securing funding support for our workforce development offer has helped keep training free or highly subsidised, reducing barriers to participation.

The focus of learning continues to reflect what youth workers are encountering day-to-day: trauma, mental ill-health, neurodivergent needs and complex social pressures. Practitioners are looking for practical, proportionate skills that help them respond within their role, with clear boundaries and an understanding of when specialist referral is required.

We continued to offer an Accredited Pathway for youth workers and our Ready for Youth Work (RFYW) course at SCQF Level 3 remained a key entry point. In 2025–26, 816 youth workers and volunteers participated in RFYW modules, with 293 fully completing the programme and meeting national induction standards. A further 54 youth workers undertook the Professional Development Award at SCQF Level 6 to build their skills in delivering quality youth work and gain a nationally recognised professional qualification and 14 senior staff undertook our Leading Youth Work Organisations Course at SCQF Level 9 to upskill them in leading their teams and building the sustainability of their organisations.

Alongside this, 1,516 practitioners undertook Trusted Adult modules covering topics including mental health, safeguarding, challenging behaviour and inclusion. Youth Awards training was delivered to 903 practitioners (supporting high-quality recognition of young people's achievements).

Training is monitored and evaluated through participant feedback and learning reviews, with content refined in response to learner experience and emerging sector need. Accredited pathways and awards-related elements are supported through quality assurance arrangements and clear standards for safe practice. We also track uptake across delivery formats to ensure training remains accessible across Scotland, including rural and island communities.

"I enjoyed taking part in each session, I liked that there were a lot of opportunities to discuss, answer and give my point of view on a variety of topics. As someone who has came into youth work for only around a year, I gained a lot of confidence to take back to my youth work job and learned the basics, I will look forward to be able to run more sessions in the youth club and gain more confidence in my role."

“The understanding I have gained of self-harm behaviours has given me the ability to respond in an empathetic and young person centred way to those who require support."

“I’m better able to consider how to link young people’s achievements and experiences together to recognise their achievement.”

See our PDA in Youth Work Impact Video:
https://www.youtube.com/watch?v=27Nma63ESr4

Pillar 4: Accredited Youth Awards

10,074 young people have been recognised for their learning and achievements through awards, from Hi5 Awards (5,023 young people) to Dynamic Youth Awards (4,562) and Youth Achievement Awards (271 Bronze YAA, 178 Silver YAA, 25 Gold YAA and 15 Platinum YAA).

For many young people this is their first formal recognition of achievement, supporting increased confidence and positive destinations beyond traditional academic structures. These awards have helped to improve young people’s ability to evidence their achievements and has aided their journeys towards positive destinations.

The number of awards completed by the end of 2025/26 is a 4% increase over the same period last year, and particularly welcome is the increase in the number of Youth Achievement Awards (YAA’s) being delivered. This is connected to last year’s change to the YAA format, which better supports progression through the levels and to the further training and resources offered for those delivering this higher level of awards. This is helping to ensure that young people are accessing the awards most appropriate for their age and stage and gaining recognition at the correct levels.

30% of all Youth Scotland awards were delivered in the most deprived areas of Scotland, and so this upskilling of the workforce to support young people to complete youth awards makes a significant contribution to closing the poverty-related attainment gap.

“The award helped me realise I’m actually good at things, I just needed the chance to prove it to myself. I set a goal at the start and actually achieved it and it’s made me want to keep pushing myself.”

"So the smiles in their faces at how proud they are from that self-reflection as well. They're really proud to have seen a progression, seen that sort of plan, do, review form, planning a challenge and seeing how they can work towards actually achieving something from sport...Week on week you saw their confidence build, it was really well structured."

See the impact of our awards in the case study A Hi5 Ticket to Murrayfield: A Hi5 Ticket to Murrayfield - Youth Scotland

Other Successes

Grant making

We have increased efforts to act as a small grant provider channelling much needed funds to the hearts of our communities. We have implemented a new grant giving platform to provide a positive and consistent experience for grantees and members.

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 2025-26.

The Scottish Government provided funds of £95,000 for a new **Youth Scotland Grassroots Youth Work Fund**. The aim of the Grassroots Youth Work Fund was to support community-based youth organisations to deliver accessible and responsive youth work for young people across Scotland. Feedback from the fund highlighted the value of flexible, small-scale funding that allows organisations to respond directly to local need. Groups used funding in a range of ways, including sustaining weekly provision, providing food, delivering targeted support and offering a wide variety of activities shaped by young people. This flexibility enabled projects to adapt delivery in response to changing needs and attendance patterns, rather than working to a fixed or prescriptive model.

"The group gives the opportunity for the girls to have a safe space to come together to make friends, learn new skills and take part in activities that will help improve their mental wellbeing. It is great to see the girls have a space where they can raise issues that may be worrying them in an environment they feel comfortable in."

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

We continued to implement our Inspiring **Ayrshire project**, supported by the Young Start Fund of the National Community Lottery and we allocated £12,100 in social action grants to support young people to put their ideas into action in communities across Ayrshire.

Our **Stand Up to Sectarianism programme**, funded by the Scottish Government, distributed £3,200 in small grants to youth groups to allow them to tackle sectarianism in their communities.

Representation

Youth Scotland continues to be a voice for our members and community-based youth work and contributes 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
- Scottish Youth Work Research Steering Group
- SCVO Intermediaries Network
- Awards Network
- Awards Network steering group
- 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
- Curriculum Improvement Cycle Steering Group
- Curriculum Improvement Cycle Opportunities for Personal Achievement Core Group
- National Profiling Co-Design group

Strong Partnerships

We have continued to develop new and existing partnerships in 2025-26 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). The YIN has been included in the new National Island Plan as a named delivery partner.

Scottish Government – Rural Youth Action Network

The Rural Youth Action Network (RYAN) provided 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 was a partnership between Youth Scotland and Scottish Rural Action, funded by Scottish Government and the Scottish Rural Network. This project was 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 2025-26, and this year has seen completion of Year 3 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 offered accreditation through youth awards. The programme reached 2,694 young people over the course of the year, 64.8% of whom are based in SIMD 1-2 areas.

Additional Partnerships

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 our Cross Nation Partners and funded by Paul Hamlyn Foundation, Youth Scotland hosted a series of National Impact Network forums with the aim of a) helping members demonstrate impact, and b) better telling the story and impact or grassroots youth work in our communities.

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 25 - 46.

We would wish to record our sincere appreciation to all of our funders for funding received in 2025-26:

- 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.
- Support of area-based work from Holywood Trust & Dumfries and Galloway Local Authority.
- Core funding from The Robertson Trust Large Grants strand.
- Strategic partnership with Children in Need to deliver Youth Work training to their grantees as part of a 'funder-plus' model of support.
- Support from Paul Hamlyn Foundation to continue the 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 40+ Awards Providers and Partners.
- Continuation of our training and capacity building support for youth workers, funded through the Scottish Government's CLD Unit.
- The Young Islanders Network, funded by the Scottish Government's Islands' Team.
- The Rural Youth Action Network, funded by funded by Scottish Government and the Scottish Rural Network.
- The Stand Up to Sectarianism programme, funded by Scottish Government's Community Safety Policy and Prevention Unit.
- The National Lottery Community Fund for supporting the Launch of Amplify, a new programme promoting youth voice across Scotland.
- 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 2026 are shown on the Statement of Financial Activities and Balance Sheet in the financial statements on pages 25 - 26.

The charity recorded a surplus in unrestricted funds, before investment gains, amounting to £18,859 for the year compared to a deficit of £41,749 in 2024-25.

The 2025-26 surplus was as a result of an increase in unrestricted income of £8,201 and an increase in restricted income of £164,923, in addition to a decrease in unrestricted expenditure of £52,407, and offset by an increase in restricted expenditure of £175,870.

Restricted funds recorded a surplus of £38,558 prior to transfers between funds, compared to a surplus of £49,505 in 2024-25, which reflects the timing of spending on reserves being carried forward.

The principal funding sources of income to the charity in 2025-26 were: grants amounting to £1,642,419; core grants of £256,300; unrestricted income from Awards, Membership, Training and Events of £288,554; income from listed investments of £23,062; and donations received of £4,000.

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 2026 amounted to £806,007. While unrestricted funds presently stand above the minimum target, management forecasts a deficit for the year to 31 March 2027 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 25 - 46. As of 31 March 2026, restricted funds stood at £328,248.

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 2026 of tangible fixed assets was £235,121, and £174,441 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 £60,680 represented by restricted funds.

The total designated funds held at 31 March 2026 amounted to £204,882.

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 2025-26.

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 £23,062 of income from their deposits and investment portfolio. The portfolio has performed well resulting in an overall increase in value of £74,609.

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 2026–27 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 2026–2027 include:

The challenges facing the sector are well known, particularly around funding and increasing demand for services but by supporting our members, including young people in decision making and ensuring youth work is given a seat at the table and recognised.

In the year ahead, Youth Scotland will continue to deliver our 2024–2029 strategy, strengthening community-based youth work and ensuring more young people can benefit from high-quality opportunities in their local communities.

Strengthening our infrastructure: We will continue to invest in our digital infrastructure, embedding improvements to systems such as Xero and our CRM to strengthen organisational efficiency, improve data and insight, and enhance the support we provide to members, partners and funders.

Growing our role as a grant giver: We will build Youth Scotland's role as a trusted grant-giving organisation, channelling resources to where they are needed most in the heart of communities. Through initiatives such as Small Grants, Big Gains and future funding programmes, we will increase our capacity to support local youth groups and maximise the impact of investment in community-based youth work.

Expanding youth voice opportunities: As new programmes become embedded, we will focus on ensuring greater parity of access to meaningful youth voice and leadership opportunities across Scotland, whilst aiming to reduce barriers and create opportunities for all young people to influence decisions affecting their lives.

Embedding Equality, Diversity and Inclusion and progressing towards Net Zero: We will accelerate implementation of our Equality, Diversity and Inclusion and Net Zero commitments, embedding across the organisation. This will include developing clear actions, building organisational capability and supporting our members to contribute to these shared ambitions.

Raising the profile of community-based youth work: We want more people to understand the difference community-based youth work makes to young people and their communities. To do this, we will build new relationships beyond the youth work sector, work with partners who share our goals and use evidence from our members to show the impact of their work. By making a stronger case for the sector, we will continue to press for the recognition and long-term funding needed to support high-quality youth work across Scotland.

Supporting safe and confident use of digital technology: Rapid developments in artificial intelligence, implementation of the UK Online Safety Act and debate around young people's access to social media will continue to shape young people's lives and youth work practice. We will support young people to navigate these changes safely and critically, while helping youth groups and workers understand their responsibilities, opportunities and emerging support needs. We will also build on digital successes, such as our online grants platform and expanded e-learning offer. We will continue to develop accessible digital services and provide practical guidance, consultation and learning opportunities around AI and online safety.

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.

Up to 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.

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 regard 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 Leadership 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 26 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 29th August 2026 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:
William Miller
5674BAC8C31842C...

William Miller
Trustee and Chair of the Board

Date: 29th August 2026

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 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 31 March 2026 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.

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 annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report 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 trustees' report.

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:

- proper 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 trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose 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 the Acts and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Explanation as to what extent 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 charitable company, 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 charitable company and the sector we identified that the principal risks of noncompliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charitable company's operations.

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;

- Posting inappropriate journal entries.

Audit response to 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 charitable company 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 and trustees concerning actual and potential litigation and claims; and
- Reading minutes of meetings of those charged with governance.

In addressing the risk of fraud as a result of management override of controls, we have tested the appropriateness of journal entries and other adjustments and evaluated rationale of any significant transactions that are unusual or outside the normal course of business. 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.

We scrutinised the journals listing for the following:

- Duplicate journal entries;
- Journals which do not balance;
- Journals posted by unauthorised users;
- Journals posted at unusual times; and
- Journals with detail which included key phrases or words.

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/auditorsresponsibilities. This description forms part of our auditor's report.

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
142BED1F16784DD...

Rory McCall BAcc CA (Senior Statutory Auditor)
For and on behalf of Wbg (Audit) Limited, Statutory Auditor
Accountants
168 Bath Street
Glasgow
G2 4TP
Date: 31st August 2026

Wbg (Audit) Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

9. Financial Statements and Notes

YOUTH SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES *FOR THE YEAR ENDED 31 MARCH 2026*

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	3	260,300	-	260,300	258,810	-	258,810
Charitable activities	4	288,554	1,642,419	1,930,973	284,873	1,477,496	1,762,369
Investments	5	23,062	-	23,062	20,032	-	20,032
Total income		571,916	1,642,419	2,214,335	563,715	1,477,496	2,041,211
Expenditure on:							
Raising funds	7	26,849	-	26,849	25,118	-	25,118
Charitable activities	8	526,208	1,603,861	2,130,069	580,346	1,427,991	2,008,337
Total expenditure		553,057	1,603,861	2,156,918	605,464	1,427,991	2,033,455
Net gains on investments	14	79,288	-	79,288	6,494	-	6,494
Net income/(expenditure)		98,147	38,558	136,705	(35,255)	49,505	14,250
Transfers between funds		-	-	-	5,761	(5,761)	-
Net movement in funds	11	98,147	38,558	136,705	(29,494)	43,744	14,250
Reconciliation of funds:							
Fund balances at 1 April 2025		912,742	289,690	1,202,432	942,236	245,946	1,188,182
Fund balances at 31 March 2026		1,010,889	328,248	1,339,137	912,742	289,690	1,202,432

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 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Intangible assets	**16**		13,320		19,980
Tangible assets	**17**		235,121		248,198
Investments	**18**		857,382		782,773
			1,105,823		1,050,951
Current assets					
Stocks	**19**	2,583		2,583	
Debtors	**20**	349,092		376,838	
Cash at bank and in hand		183,552		121,445	
		535,227		500,866	
Creditors: amounts falling due within one year	**21**	(301,913)		(349,385)	
Net current assets			233,314		151,481
Total assets less current liabilities			1,339,137		1,202,432
The funds of the charitable company					
Restricted income funds	**23**		328,248		289,690
Unrestricted funds	**24**		1,010,889		912,742
			1,339,137		1,202,432

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

The financial statements were approved by the trustees on 29th August 2026

Signed by:
William Miller
5674BAC8C31842C...
....
William Miller
Trustee
Company No: SC125456

YOUTH SCOTLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**27**		35,823		(21,409)
Investing activities					
Purchase of tangible fixed assets		(1,457)		(12,128)	
Purchase of investments		(172,303)		(56,102)	
Proceeds from disposal of investments		176,982		61,206	
Investment income received		23,062		20,032	
Net cash generated from investing activities			26,284		13,008
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			62,107		(8,401)
Cash and cash equivalents at beginning of year			121,445		129,846
Cash and cash equivalents at end of year			183,552		121,445

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Youth Scotland is a private company limited by guarantee incorporated in Scotland. The registered office is Balfour House, 19 Bonnington Grove, Edinburgh, EH6 4BL.

1.1 Basis of preparation

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

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.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Income

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 FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

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.

1.5 Expenditure

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.

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.

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.

1.6 Intangible fixed assets other than goodwill

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

Website	33% straight line

1.7 Tangible fixed assets

All assets costing more than £1,000 are capitalised and valued at historical cost.

Depreciation is charged as follows:

Freehold land and buildings	2% straight line
Office Equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies **(Continued)**

1.8 Fixed asset 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 subsectors.

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.

1.9 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

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.

1.12 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.

Basic financial assets

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.

Basic financial liabilities

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 FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.13 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.

1.14 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.

1.15 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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:

Key sources of estimation uncertainty

Depreciation

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

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.

Bad debt provision

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

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	4,000	2,510
Grants	256,300	256,300
	260,300	258,810

4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Youth Work						
Performance related grants	288,554	1,642,419	1,930,973	284,873	1,477,496	1,762,369

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from listed investments	23,062	20,032

6 Government grants

Government grant income was received from Skills Development Scotland £nil (2025: £22,500) and the Scottish Government £1,311,767 (2025: £1,038,789).

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

7 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Staff costs	21,892	20,354
Investment management	4,957	4,764
Total costs	26,849	25,118

8 Expenditure on charitable activities

	Youth Work 2026 £	Youth Work 2025 £
Direct costs		
Staff costs	787,888	766,123
Insurance	48,732	45,963
Postage, phone and stationery	-	2
Travel costs	29,981	29,795
Maintenance costs	127	22
Print and design	20,724	16,831
Activity costs	312,191	333,731
Miscellaneous	134	475
	1,199,777	1,192,942
Grant funding of activities (see note 9)	626,217	462,899
Share of support and governance costs (see note 10)		
Support	287,966	337,506
Governance	16,109	14,990
	2,130,069	2,008,337
Analysis by fund		
Unrestricted funds	526,208	580,346
Restricted funds	1,603,861	1,427,991
	2,130,069	2,008,337

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

9 Grants payable

	Youth Work 2026 £	Youth Work 2025 £
Grants to institutions:		
Youth Scotland Membership	50,642	52,308
Scouts Scotland	126,318	123,954
Girlguiding Scotland	126,318	124,135
The Boys Brigade Scotland	126,318	123,954
National Impact Network	10,000	-
Garfield Weston	2,000	-
Stand up to Sectarianism	3,200	5,998
Place2Be	3,500	6,250
Young Islanders Network	16,925	22,900
Gannochy Trust	29,966	-
Young Start - Inspiring Ayrshire	12,100	-
Rural Youth Action	12,830	-
UK Amplify Fund	11,100	-
Grassroots Youthwork	95,000	-
What's Your Big Idea?! - Audrey Milan Fund	-	3,400
	626,217	462,899

-

10 Support costs allocated to activities

	2026 £	2025 £
Staff costs	172,821	190,629
Depreciation	21,194	26,150
Insurance	7,420	7,277
Postage, phone and stationery	9,810	15,916
Heat & Light	4,843	6,365
Travel costs	1,798	8,589
Maintenance costs	11,185	12,440
IT costs	52,143	59,242
Print & Design	5,503	9,543
Activity costs	1,249	1,355
Governance costs	16,109	14,990
	304,075	352,496

Analysed between:

Youth Work	304,075	352,496

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

11 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	11,238	10,704
Depreciation of owned tangible fixed assets	14,534	19,490
Amortisation of intangible assets	6,660	6,660

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

13 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
	27	29

Employment costs

	2026	2025
	£	£
Wages and salaries	787,247	839,327
Social security costs	90,997	85,062
Other pension costs	108,735	56,788
	986,979	981,177

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026	2025
	Number	Number
£60,001 - £70,000	1	1

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2026	2025
	£	£
Aggregate compensation	281,057	273,992

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

14 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Revaluation of investments	66,252	4,641
Sale of investments	13,036	1,853
	79,288	6,494

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Intangible fixed assets

	Website £
Cost	
At 1 April 2025 and 31 March 2026	33,300
Amortisation and impairment	
At 1 April 2025	13,320
Amortisation charged for the year	6,660
At 31 March 2026	19,980
Carrying amount	
At 31 March 2026	13,320
At 31 March 2025	19,980

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

17 Tangible fixed assets

	Freehold land and buildings	Office Equipment	Total
	£	£	£
Cost			
At 1 April 2025	336,189	87,815	424,004
Additions	-	1,457	1,457
At 31 March 2026	336,189	89,272	425,461
Depreciation and impairment			
At 1 April 2025	103,273	72,533	175,806
Depreciation charged in the year	6,725	7,809	14,534
At 31 March 2026	109,998	80,342	190,340
Carrying amount			
At 31 March 2026	226,191	8,930	235,121
At 31 March 2025	232,916	15,282	248,198

18 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
Cost or valuation			
At 1 April 2025	765,467	17,306	782,773
Additions	172,303	16,252	188,555
Valuation changes	66,252	-	66,252
Disposals	(180,198)	-	(180,198)
At 31 March 2026	823,824	33,558	857,382
Carrying amount			
At 31 March 2026	823,824	33,558	857,382
At 31 March 2025	765,467	17,306	782,773

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

18 Fixed asset investments (Continued)

Material investment holdings (>5% of the portfolio)

The the charitable company holds the following material investments as part of their investment portfolio:

- Trinitybridge Select Fixed Income GBP Inc 80,000 units - accounting for 9% of the total portfolio with a value of £77,648.

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.

19 Stocks

	2026 £	2025 £
Finished goods and goods for resale	2,583	2,583

20 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	264,377	304,648
Other debtors	3,434	29,861
Prepayments and accrued income	81,281	42,329
	349,092	376,838

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

21 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		21,323	19,318
Deferred income	**22**	147,792	127,949
Trade creditors		119,064	179,206
Other creditors		13,734	22,912
		301,913	349,385

22 Deferred income

	2026 £	2025 £
Other deferred income	147,792	127,949

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	147,792	127,949

	2026 £	2025 £
Movements in the year:		
Deferred income at 1 April 2025	127,949	154,222
Released from previous periods	(127,949)	(154,222)
Resources deferred in the year	147,792	127,949
Deferred income at 31 March 2026	147,792	127,949

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

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Amplify	-	256,900	(97,280)	-	159,620
Big Ideas	16,491	19,920	(36,411)	-	-
Building Redevelopment	76,000	-	(2,000)	-	74,000
Cashback for Communities, Generation Cashback	-	600,067	(600,067)	-	-
GrassRoots YouthWork Fund	-	100,000	(100,000)	-	-
Growing Better Youthwork in Dumfries & Galloway	27,175	22,294	(49,469)	-	-
Inspiring Ayrshire	32,865	46,461	(39,096)	-	40,230
Just Transition Youth Voice	-	18,285	(18,285)	-	-
National Impact Networks	-	15,000	(12,489)	-	2,511
Local Network	5,701	-	-	-	5,701
Rural Youth Action Network	52,113	-	(52,113)	-	-
Safe Spaces Fund	-	20,000	-	-	20,000
Cross Nations Youth Voice	-	6,419	(6,419)	-	-
Stand Up to Sectarianism	-	54,000	(54,000)	-	-
Training & Communications	-	272,000	(272,000)	-	-
Training - Children in need	-	22,500	(22,500)	-	-
Y2be (Place2Be)	55,684	-	(55,684)	-	-
Young Islanders Project Network	-	119,400	(119,400)	-	-
Young Grant Makers	7,450	39,173	(20,437)	-	26,186
Youth Scotland Rural Action	16,211	30,000	(46,211)	-	-
	289,690	1,642,419	(1,603,861)	-	328,248

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

23 Restricted funds **(Continued)**

Previous year:	**At 1 April 2024**	**Incoming resources**	**Resources expended**	**Transfers**	**At 31 March 2025**
	£	**£**	**£**	**£**	**£**
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)	-	-
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
Network	5,701	-	-	-	5,701
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	286,970	(286,970)	(3,433)	-
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
Rural Action Fund	-	30,000	(13,789)	-	16,211
Other historical funds	2,328	-	-	(2,328)	-
	245,946	1,477,496	(1,427,991)	(5,761)	289,690

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

23 Restricted funds **(Continued)**

Restricted funds comprise:

Amplify - Funded by the National Lottery Community Fund's UK Fund, Amplify builds on Youth Scotland's established youth participation work and consists of four core elements: iLead training; Amplify Social Action, Upskilling of workers in youth participation; and Wider Stakeholder Engagement, to promote youth voice and systems change.

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

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.

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.

GrassRoots YouthWork Fund - The Youth Scotland Grassroots Youth Work Fund is a small grants fund supported by the Scottish Government CLD Unit to support community based youth groups to offer increased opportunities for young people.

The Growing Better Youth Work in Dumfries & Galloway project is a partnership between Youth Scotland and Dumfries & Galloway Council, supported with funding from the Holywood 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.

Just Transition Youth Voice - The Just Transition project involved a youth led consultation on how a just transition can deliver a fairer future for our younger generation whist protecting the environment.

National Impact Networks - Funded by Paul Hamlyn Foundation, the National Impact Network runs quarterly cross-nation virtual impact sessions for youth practitioners to share best practices, new methodologies and insights and provides critical, evidence-based, reflective spaces for youth work, strengthening the sector's capacity to effectively respond to young people's needs across our regions and nations.

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

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.

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

23 Restricted funds **(Continued)**

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.

Safe Spaces Fund - The Youth Scotland Safe Spaces Youth Work Fund is a small grant fund supported by The RS Macdonald Charitable Trust, created in response to the specific challenges which youth groups face around the prevention of—and alleviation of—risk of harm to children and young people. It makes small awards to enable youth groups to deliver better youth work to young people who are at risk or who have experienced ACE's (Adverse Childhood Experiences).

Cross Nations Youth Voice - Funded by The Department of Culture, Media and Sport and YANI, these funds enable young people from across the UK and Ireland to meet, share experiences, and learn from each other.

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.

Training & Communication - This 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 awards and Trusted adult suite of training.

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.

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.

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

Young Islanders - Carbon Neutral 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 slanders 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.

Funded by the Scottish Government, the Young Islanders Project - Network 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 Young Grantmaker projects, funded by the Corra Foundation and SSE Hydro, 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.

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2026 £
Fixed Assets	192,178	-	(19,194)	1,457	-	174,441
Website/IT development	5,924	-	-	-	-	5,924
General Youth	8,375	-	-	-	-	8,375
iLead	16,142	-	-	-	-	16,142
General funds	690,123	571,916	(533,863)	(1,457)	79,288	806,007
	912,742	571,916	(553,057)	-	79,288	1,010,889

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
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
General funds	701,640	563,715	(605,464)	23,738	6,494	690,123
	942,236	563,715	(605,464)	5,761	6,494	912,742

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 or 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.

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.

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

25 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Intangible fixed assets	13,320	-	13,320
Tangible assets	161,121	74,000	235,121
Investments	857,382	-	857,382
Current assets/(liabilities)	(20,934)	254,248	233,314
	1,010,889	328,248	1,339,137

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Intangible fixed assets	19,980	-	19,980
Tangible assets	172,198	76,000	248,198
Investments	782,773	-	782,773
Current assets/(liabilities)	(62,209)	213,690	151,481
	912,742	289,690	1,202,432

26 Related party transactions

Transactions with related parties

All Trustees give their time and expertise freely without any form of remuneration or other benefit in cash or kind (2025: £nil). Expenses paid to the Trustees in the year totalled £248 (2025: £215).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2025: none).

During the year Trustees waived expenses totalling £nil (2025: £nil).

During the year trustees made donations of £nil (2025: £nil).

YOUTH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

27	**Cash generated from/(absorbed by) operations**	**2026**	**2025**
		£	**£**
	Surplus for the year	136,705	14,250
	Adjustments for:		
	Investment income recognised in statement of financial activities	(23,062)	(20,032)
	Gain on disposal of investments	(13,036)	(1,853)
	Fair value gains and losses on investments	(66,252)	(4,641)
	Amortisation and impairment of intangible assets	6,660	6,660
	Depreciation and impairment of tangible fixed assets	14,534	19,490
	Movements in working capital:		
	(Increase)/decrease in stocks	-	3,896
	Decrease/(increase) in debtors	27,746	(41,997)
	(Decrease)/increase in creditors	(67,315)	29,091
	Increase/(decrease) in deferred income	19,843	(26,273)
	Cash generated from/(absorbed by) operations	35,823	(21,409)

28 Analysis of changes in net funds

The charitable company had no material debt during the year.