

Youth Scotland

A Company Limited by Guarantee Registration Number SC125456

Charity Registration Number SC000501

ANNUAL REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2024

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1. Legal and Administrative Information

Trustees

William Miller* (Chair)
Judith Macdonald* (Treasurer)
Clair Ferguson* (Vice Chair from 30 November 2022)
Douglas Ormston
Maureen Herdman
Sascha Macleod*
Caroline Anne Purvis*
Hannah Eaton
Jenny Long
Donna Anderson (Appointed 27th February 2024)
Graeme Johnston (Appointed 27th February 2024)
Scott Findlay (Resigned 18th January 2024)
June Ford (Resigned 18th January 2024)
Linda McGlynn (Resigned 18th January 2024)

*denotes member of Finance and Resource Group

Company Secretary and Chief Executive

Michael Strang

Registered Office

Balfour House
19 Bonnington Grove
Edinburgh EH6 4BL

Auditor

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

Solicitors

Anderson Strathern LLP
1 Rutland Court
Edinburgh EH3 8EY

Burness Paull LLP
50 Lothian Road
Edinburgh EH3 9WJ

Bankers

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

Investment Managers

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

2. Chair's Report

Trustees' Report

For the year ended 31 March 2024

The Trustees are pleased to present their annual report together with the financial statements for the year ended 31 March 2024 which are prepared to meet the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

I'm never sure at AGM time whether we breathe a sigh of relief that we're another year down the road and still functioning, or we feel good that we've done some more incredible impactful work. Perhaps it's both and that's understandable given the ever-burdening financial climate we now operate in.

Our successes of the past year are once more attributable to the energy, passion and dedication of the organisation's staff.

Led by the management team, we have begun the implementation of our financial strategy and maintained a high focus on efficiency and effectiveness.

The recruitment of high-calibre individuals to Youth Scotland has led to the development of new systems and processes that will give us greater opportunities to achieve a growth model, firmly cementing our future and allowing us to strengthen our core business.

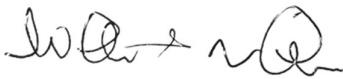
I understand that there are broader funding pockets in our landscape to be chased, but we have developed a confidence that the clarity and purpose of our core work will prove to be our strength in terms of acquiring relevant financial support.

As always, we are nothing without our members. We have continued to offer packages of support, recognising the significant differences in size and resourcing and I have been heartened to see the 'golden thread' of our national four pillars begin to come to fruition in geographic communities. Over the past 12 months, I have experienced numerous examples of the ripple effect at a local level. Understanding and appreciating that building

community capacity is the key to local success focuses our minds on how we need to be working at the coal face.

The Board of Trustees have continued to play a significant role not only in the governance of the organisation, but in the way they have constructively considered and challenged organisational development. It's relatively easy to make safe decisions, but I am buoyed by their willingness to consider options with degrees of risk. This has not always led to successful outcomes, but on those occasions, we have learned valuable lessons that have helped us to move forward.

Finally, I'd like to say that there are areas of local support that we have not traditionally undertaken. In reviewing our reserves policy, we have become more aware that there are pinch points that some of our members experience where we may be in a position to make a telling difference. We will continue to explore this in the coming year.



William Miller

Chair of Youth Scotland

3. Landscape and External Influence

2023 – 2024 presented a year mixed with challenge and opportunity. Amongst the ongoing discussions around education reform, the Minister for Higher and Further Education commissioned an independent review of Community Learning and Development. The review is framed in the backdrop of Education reform and as such does not cover the breadth of Community Learning and Development. It does however highlight the importance of Youth Work, Adult Learning and Community Development in the educational journey for Young People. The report specifically talks to the workforce in CLD and Youth Work and the importance of appropriately trained and skilled Youth Workers and the challenges in recruitment. This compliments the findings in Youth Scotland's own report, [Acting on Workforce Development](#) highlighting the crucial sector role the organisation plays, providing training and support to maintain and grow a competent and confident workforce of trusted adults supporting young people in our communities.

Inflation and a cost of living crisis has impacted society and alongside tightening local authority budgets have provided a challenging economic environment for the voluntary sector, the funding environment is increasingly competitive. The organisation reports increasing challenges in attracting sustainable funding. In response Youth Scotland has begun to develop a sustainable income generation strategy and also provided additional support to member organisations, by way of identified funding sources and an ongoing series of meet the funder workshops.

A critical issue continues to be the short-term nature of funding cycles. Despite long-standing calls for multi-year funding, which is essential for stability and effective planning, progress has been slow. The Scottish Government has acknowledged the importance of Fair Funding and committed to introducing multi-year funding arrangements by 2026. However, for the financial year 2023-2024, many organisations have faced delays in funding decisions, creating operational uncertainties that have threatened service delivery and staff security.

The Scottish Council for Voluntary Organisations (SCVO) has been at the forefront of advocating for Fair Funding principles. These principles call for long-term, flexible, and sustainable funding models that include inflationary adjustments and unrestricted funding to cover core costs. Youth Scotland supports this work.

Despite the challenging environment, Youth Scotland continues to grow its membership with sustained and increased demand for support and services. The launch of our new Strategy 2024 – 2029 *Growing Sustainable Community-Based Youth Work* will guide us through the coming years as a sustainable and future proofed organisation.

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 2023-24 and progress against our Strategy 2020-23 'Changing Lives Through Community-Based Youth Work'

The organisation continued to track well against our strategic ambitions in the final year of our strategy, '**Changing Lives Through Community-Based Youth Work - A Strategy for 2020-2023**'.

To play our 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
- Training Volunteers and Youth Workers
- Youth Leadership and National Programmes
- Accredited Youth Awards

2023-24 in Numbers

We are very pleased to see sustained growth and access to capacity building and training offers for the period. More detail is offered under each strategic pillar, global figures below:

- Total Young People supported **104,790**
- Total Youth Workers **11,310** of whom **6,791** are volunteers
- Total Youth Groups **2,231**
- Total Member Organisations **606**
- Total awards **8,292**
- Young People engaged in Leadership and participation programmes **3,049**
- Youth Workers engaged in training **3,231**

What is amazing about these figures is what is behind the numbers. Behind every number there is a Young Person, Youth Worker or Youth Group who are involved in Youth Work in their community, have engaged in great programmes and achieved recognised awards.

Pillar 1: Supporting Our Member Youth Groups

Our ambition is for all young people, regardless of their circumstances, to benefit from high quality community-based youth work through the Youth Scotland network.

Ambition

1. Increase the number of youth groups in our membership by **20%**
2. **100%** of our member youth groups will improve their practice and continue to meet minimum standards, complying with all relevant regulations e.g. Child Protection
3. **9,000** youth work practitioners will improve their knowledge through use of the Youth Work Essentials online resource

Progress (by end of 2023/24)

1. Groups increased by 44%, young people increased by 42%
2. **100%** of our member youth groups meet minimum membership criteria
3. Over 11,000 youth work practitioners have access to Youth Work Essentials with **11,327 views** and **40,744 interactions** in 2023-24.

Impact in 2023-24

We have seen another increase in our membership with 249 youth groups joining in 2023-24. These new groups, alongside existing members, can now access the suite of advice, guidance, support, resources, training and funding opportunities offered as part of the Youth Scotland membership offer.

- We continue to have reach across all 32 Local Authority areas in Scotland, with 2,237 member youth groups (1,999 in 2022-23) providing universal youth work opportunities as well as more targeted approaches. Of that total, rural youth groups represent 28% of the membership and urban represent 72% of the membership. In addition, 67% of Youth Scotland members operate in SIMD 1-5 post codes.
- 104,790 young people (97,018 in 2022-23).
- 11,310 youth workers (10,775 in 2022-23) of whom 6,791 are volunteers.

These outcomes are also achieved through the support of membership services we provide centrally to our membership and in support of our Area Association network of six infrastructure bodies that offer local services to our shared membership in Edinburgh & the Lothians, Fife, Highland, Isles of Lewis & Harris, Orkney Islands and Scottish Borders. Additionally, our Youth Scotland Area Coordinators supported member groups in Stirling, Clackmannanshire, Falkirk, North Ayrshire, East Ayrshire and South Ayrshire.

Pillar 2: Training Volunteers and Youth Workers

Our ambition is to establish ourselves as the leading provider of training and capacity building for the youth work sector in Scotland, improving the skills and confidence of those who are supporting young people.

To achieve this we will:

- Increase and enhance opportunities for accredited learning and development through our Training Pathway for voluntary and paid youth workers, managers and leaders.
- Develop our thematic Members' Forums for youth work staff and volunteers to meet and share learning in youth work practice and policy.
- Build on our Inclusive Youth Work, Trusted Adult and thematic training programmes to ensure that youth workers have the knowledge, skills and confidence to support young people and meet their needs in an ever-changing and complex society.
- Build and expand our offer of accessible learning opportunities, delivered both face to face and online, to skill youth workers to meet young people's emerging needs.

Ambition

1. 6,500 youth workers will report increases in the skills and confidence to deliver youth work opportunities for young people and accredit young people's learning.
2. 3,000 will achieve accredited qualifications or CPD evidencing their training and development.

Progress (by end of 2023/24)

16,014 youth workers have taken part in training, report increased skills and confidence and are able to evidence their Continuing Professional Development (CPD), with **783 youth workers** achieving accredited qualifications.

We are delighted to have been able to continue to offer development opportunities and training for the sector over the last year, building further opportunities particularly in support of young people's mental health, trauma informed practice and inclusive youth work.

Our accredited training pathway continues to offer real world qualifications and progression routes into professional youth work practice.

Impact in 2023-24

Youth worker training has continued to thrive with **3,231** youth workers' abilities and skills developed further to support young people's emerging needs. Our training programme offered accredited and non-accredited training opportunities in Youth Awards (728 participants), Ready for Youth Work (906 participants), Trusted Adult (753 participants), PDA in Youth Work (54 participants), Leading in Youth Work (11 participants), and other key training programmes, including trauma informed practice and specialist mental health training.

Our partnership programme with Place2Be continued to offer a Mental Health Foundation Training programme and ongoing CPD to over 1,120 youth workers, allowing them to increase their knowledge of children and young people's mental health and emotional wellbeing.

Pillar 3: Youth Leadership and National Programmes

Our ambition is for young people across all 32 Local Authorities to have the opportunity to grow and develop their everyday leadership skills through iLead and other youth participation projects.

To achieve this, we will:

- Increase the opportunities for young people to participate in iLead, Youth Scotland's youth leadership programme and develop their leadership skills.
- Improve young people's participation in national programmes that build resilience and improve health and wellbeing.

- Seek funding for new projects and programmes which can be co-designed with young people and address mental health and wellbeing; financial literacy; active citizenship; and community participation.

Ambition

1. **5,000 young people** will report they have developed new skills, increased confidence and have accessed new experiences through our national programmes.

Progress (by end of 2023/24)

15,386 young people have engaged in national programmes, developed new skills **and enjoyed new experiences.**

Impact in 2023-24

3049 young people have undertaken training and been directly involved in participation and leadership programmes locally and nationally. Our range of programmes support young people to: develop their confidence and resilience; improve their communication skills; manage relationships; work better in a team; consider risks and make reasoned decisions; and broaden their perspectives through new experiences and thinking. Our iLead pathway forms the framework of many of our programmes, and takes young people through three stages: Engage, Empower and Advance, developing their everyday leadership skills and supporting them to take action and contribute to their communities.

Other programmes include:

Inspire 2022 which supported young people to pitch for funding and run a social action event that would benefit their local community; Young Grantmakers which involves young people directly in decision making about local funding; and our Reach Advisory Group through which young people co-designed and delivered an annual event in March 2024 to celebrate our Generation CashBack programme. Young people on our Hatch employability programme with KFC have completed skills training, undertaken paid 4 week work placements and moved onto employment or other positive destinations. Young People on our Career Sense Employability project have undertaken skills training and will move on to paid work placements with RBS. Young Islanders have participated in face to face meetings with MSP,s ,have fed into national consultations on the Youth Work Strategy, Education, Transport and Youth work Research Priorities, and also led community challenges including community consultations, inter island participation opportunities and thematic sessions.

Pillar 4: Accredited Youth Awards

Our ambition is that we will create more opportunities for young people to achieve and gain accreditation for their learning through Hi5 Awards (Hi5), Dynamic Youth Awards (DYA) and Youth Achievement Awards (YAA) at SCQF levels 2–7. This will support national efforts

to close the poverty related attainment gap and increase young people's skills for learning, work and life.

To achieve this we will:

- Develop new partnerships with schools and employers and build capacity within our community-based youth groups to improve young people's access to our Awards.
- Encourage more young people to participate in Youth Scotland's Awards while engaged in our national programmes.
- Increase the number of young people in our member youth groups achieving Youth Scotland's Awards.
- Support wider recognition of the value of youth awards in young people's lives through leading and hosting the Awards Network.

Ambition

1. Youth Scotland will accredit young people's learning and achievements with more than 100,000 awards since launch.
2. We will increase the number of schools registered and using a youth work approach to deliver awards by 50%.
3. Young people across all 32 Local Authorities are able to achieve our awards through community-based youth work, school and employer partnerships.

Progress

1. Since launch Youth Scotland have facilitated **93.2K awards**.
2. The number of registered **Secondary School Hubs** increased from **32 to 33**, with **Primary School Hubs** up from **22 to 60** (72% increase on 2022-23).
3. The number of **Local Authority Hubs** remained at **31**. We also have **23** Charity/Third Sector Hubs (up from 18 last year), as well as 3 Area Association Hubs and **2 Youth Scotland Project Hubs**.

Impact in 2023-24

In 2023-24, Youth Scotland Awards were delivered by a network of 240 Awards Groups supported locally by 153 Award Delivery Hubs, an increase of 38% on 2022-23 (111 Hubs).

We have seen successful growth of the Awards in 2023-24 with completion figures showing a rise on the 2022-23 figures (8,297 across Hi5, DYA and YAA in 2023/24 compared to 7,171 in 2022-23), an increase of 16%.

We have piloted a new Awards Force platform which offers an easy and user-friendly space to submit awards and evidence, the ability to log in, view and standardise submissions, along with a feedback function. This will provide a more professional option for managing our awards processes and significantly improved customer engagement.

In 2023-24 we achieved:

- 280 Youth Achievement Awards at SCQF levels 4 – 7 (223 Bronze, 33 Silver, 17 Gold and 7 Platinum).
- 4,116 Dynamic Youth Awards at SCQF level 3.
- 3,893 Hi5 Awards at SCQF level 2.

30 % of all Youth Scotland Awards in 2023-24 were delivered in the most deprived areas of Scotland (SIMD 1&2), demonstrating how our awards are contributing to closing the poverty-related attainment gap.

Impact statements from young people, collected as part of the award process, show that 83% of Hi5 Award recipients, 82% of Dynamic Youth Award recipients and 90% of Youth Achievement Award recipients reported improvements in their experiences and outcomes (such as increased confidence and skill acquisition) as a result of completing their challenges.

Other Successes

Grant making

Accessing funds remained a key priority for member youth groups in a challenging funding climate and we were delighted to offer support through the following grant schemes which we operated in 2023-24.

- The **RS McDonald Safe Spaces** fund: We developed a partnership with RS McDonald to provide specialist trauma informed practice training pathways and small grants to youth groups supporting young people who have suffered Adverse Childhood Experiences. We have allocated grants totalling £25,000.
- Gannochy Trust and **Rural Action Fund**: we developed a new phase of our Rural Action Fund and have allocated grants totalling £15,000.
- The **Stand Up to Sectarianism programme**, funded by the Scottish Government, distributed £2,750 in small grants to youth groups to allow them to tackle sectarianism in their communities.
- As part of our **Young Grantmaker iLead programme**, we trained 17 young grantmakers in 2023-24 to help make decisions on grant distribution for Corra Foundation (£500,000) and Creative Scotland (£65,000).

We also supported a number of our member youth groups to access funding through our partnership with UK Youth through Thriving Minds Fund and UK Youth/ Spirit 2012 through our Inspire Social Action Project.

We believe that the connection which Youth Scotland has to community-based youth groups across the country has been proven again as being an effective mechanism for reaching young people experiencing poverty and other issues. Ours and our members'

reach into communities, both urban and rural, their knowledge and understanding of local need alongside existing relationships with young people and families has demonstrated the impact of working this way and getting the funds to where they are needed most.

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

Representation

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

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

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

Strong Partnerships

We have continued to develop new and existing partnerships in 2023-24 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 officially launched in Orkney with young people in August 2022, following an initial successful pilot project. Key achievements so far include:

- Young islander representation on the NIP delivery group and Ferries Board.
- Young islanders working together to decide on priorities to take forward and to feedback to decision makers, with reports produced in relation to Transport and Housing.

- Young islanders meeting with Scottish Government Ministers, including meeting the whole cabinet as part of the Scottish Rural and Islands Youth Parliament, to express their views on issues impacting their lives and to influence change.
- Growing the network beyond the initial youth work setting anchor organisations and reaching young people within the community, education and employment settings.

STV Appeal and Place2Be

We have completed Year 3 of our connected partnership project with the mental health charity, Place2Be which is funded by the STV Children's Appeal. This project is building the skills and resilience of the youth work workforce, including peer mentors, to support young people's mental health in the community.

Scottish Government and Inspiring Scotland - Generation CashBack

Youth Scotland continued to work in partnership with The Boys' Brigade, Girlguiding Scotland and Scouts Scotland in 2023-24, and we entered into year one of a new 3-year CashBack for Communities Phase 6 grant from the Scottish Government.

The consortium, led by Youth Scotland, built the capacity of 146 youth groups across Scotland, offering financial support, training for workers, and tailored advice and resources. As well as capacity building support, Generation CashBack staff delivered leadership opportunities for young people and accreditation through youth awards. The programme reached 3,401 young people over the course of the year, 82% of whom are based in SIMD 1-2 areas.

Local Authorities and other Strategic Partnerships

Enhancing our area-based work, we continued to work in partnership with Local Authorities across Scotland. 2023-24 saw the development of a new Dumfries and Galloway based project, part funded by Holywood Trust and supported by the Local Authority. These partnerships are instrumental in the development of community-based youth work in local areas and demonstrate best practice and the value of effective collaboration.

In other collaborations during 2023-24, we continued our Inspire partnership with UK Youth and Spirit of 2012 providing young people with skills and funding to plan and deliver social action events in their local communities which built social cohesion. The delivery of Youth Scotland's youth awards for young people continued across Scotland in partnership with local authorities, schools and third sector partners. We also worked with several Scottish Government directorates and agencies, other voluntary sector organisations and several other public and corporate sector agencies in the delivery of our programmes and outcomes for young people and youth workers.

We also continued our strategic partnerships with the Social Enterprise Academy; UK Youth; and with the 5 Nations of national youth work organisations in the UK and Ireland. In partnership with and funded by YMCA George Williams College, Youth Scotland hosted

a series of National Impact Network forums in 2023-24 with the aim of a) helping members demonstrate impact, and b) better telling the story and impact of grassroots youth work in our communities. This work will continue through 2024-25.

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 30 - 48.

We would wish to record our sincere appreciation to all of our funders for funding received in 2023-24:

- Generation CashBack, funded by Scottish Government Cashback for Communities and managed by Inspiring Scotland.
- Core funding from the Children, Young People and Families Early Intervention Fund from Scottish Government and managed by the Corra Foundation.
- Support of our rural membership from The Gannochy Trust, including distribution of the Rural Action Fund.
- The Y2Be youth work and mental health programme both funded by the STV Children's Appeal.
- Support of area-based work from Holywood Trust & Dumfries and Galloway Local Authority.
- Piloting the 'Safe Spaces' fund for member groups, supported by RS MacDonald Charitable Trust.
- Core funding from The Robertson Trust Large Grants strand.
- CareerSense, in partnership with We are Futures, funded by Nat West/RBS
- Strategic partnership with Children in Need to deliver training to their grantees as part of a 'funder-plus' model of support.

- Strategic partnership with YMCA George William's College to support a National Impact Network in Scotland.
- Continuation funding from the Scottish Government CLD Team in support of our coordination role in the Awards Network, promoting informal learning opportunities between 35+ Awards Providers and Partners.
- Continuation of our training and capacity building support for youth workers, funded through the Scottish Government's CLD Team and the CLD Workforce Fund (managed by YouthLink Scotland).
- Young Grantmakers programmes funded by Corra Foundation and Creative Scotland.
- The Young Islanders Network, funded from the Scottish Government's Islands' Team.
- The Stand Up to Sectarianism programme, funded by Scottish Government's Community Safety Policy and Prevention Unit
- All our programmes managed in partnership with UK Youth, Inspire 2022 – funded by Spirit of 2012 and Hatch funded by KFC.
- What's Your Big Idea? microgrant scheme for young people through support from the Audrey Milan Fund.
- 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 2024 are shown on the Statement of Financial Activities and Balance Sheet in the financial statements on pages 27 - 28.

The charity recorded a deficit in unrestricted funds, before investment gains, amounting to £104,525 for the year compared to £27,001 in 2022-23.

The 2023-24 deficit was as a result of an increase in unrestricted income of £41,384 and an increase in unrestricted expenditure of £118,908.

Restricted funds recorded a deficit of £37,088 compared to a deficit of £265,315 in 2022-23, which reflects the timing of spending on reserves being carried forward.

The principal funding sources of income to the charity in 2023-24 were: grants amounting to £1,548,281; a core grant of £216,300; income from listed investments of £19,889; and donations received of £2,500.

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. The level of non-designated unrestricted reserves at 31 March 2024 amounted to £701,640. Whilst management acknowledge that unrestricted funds are currently above their minimum target level, they are currently forecasting a deficit for the year to 31 March 2025 and recognise that funding in forthcoming years is likely to be much tighter due to ongoing challenges regarding available funding for the sector. They are therefore happy to accept a higher level of unrestricted reserves at this time in order to assist in meeting future funding shortfalls to enable projects to continue as planned.

With an apparent common place move for government grants to be paid in arrears as opposed to in advance, the Trustees are considering revising the reserves policy to facilitate the ability to cover initial delivery periods for new projects until the Grant income is received.

Movements on restricted and designated funds are included in the notes to the financial statements on pages 30 - 48. As of 31 March 2024, restricted funds stood at £245,946.

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 2024 of tangible fixed assets was £255,560 and £210,155 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 £78,000 represented by restricted funds.

The total designated funds held at 31 March 2024 amounted to £240,596.

Investment Policy – Objectives and Performance

The Finance and Resource Group (FRG) maintained a strong overview of our investment portfolio with our investment manager Close Brothers in 2023-24.

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 £19,889 of income from their deposits and investment portfolio. In year, a withdrawal of £100,000 was made to support positive cashflow with some recurring grants moving to arrears payments. However, the portfolio has performed well resulting in an overall decrease in value of only £48,793 despite the withdrawal.

Going Concern

Despite constricting government budgets both nationally and locally and an increasingly competitive fundraising market, Youth Scotland has achieved a positive income pipeline. We have most funds for 2024-25 secured and have multi-year funds leading into the following year. We remain supported by a comfortable reserves position.

With levels of secured funding and reserves far greater than known outgoings the Trustees of Youth Scotland therefore consider that the charity remains a going concern.

6. Plans for Future Periods

2024 sees the launch of Youth Scotland's new Strategy 2024 – 2029 Growing Sustainable Community-Based Youth Work.

In an ever challenging economic backdrop the need for Young People to access quality youthwork opportunities in their communities remains an essential need. If we aim for a Scotland where all young people have the chance to grow and develop safe, happy and healthy, then the provision of sustainable community-based youth work is crucially important.

Our strategy continues to frame our work in four pillars of activity:

1. **Membership:** Supporting Our Member Youth Groups

Our ambition is for all young people, regardless of their circumstances, to benefit from high quality community-based youth work through the Youth Scotland network.

2. **Programmes:** Youth Leadership and National Programmes

Our ambition is for young people across all 32 Local Authorities to have the opportunity to grow and develop their everyday leadership skills and to use their voice in their communities through our youth participation projects.

3. **Training:** Training Volunteers and Youth Workers

Our ambition is to build on our reputation as the leading provider of training and capacity-building for the youth work sector in Scotland, improving the skills and confidence of those who are supporting young people.

4. **Youth Awards:** Accredited Youth Awards

Our ambition is that we will create more opportunities for young people to gain recognition for all their achievements through the accredited Hi5 Award, Dynamic Youth Awards and Youth Achievement Awards at SCQF levels 2–7.

As well as developing these areas of work our future strategy also has a clear focus on impact and sustainability. Youth Scotland is a learning organisation. As we develop youth

Scotland and realise our strategic aims we remain laser-focused on supporting our thriving network of members. As Youth Scotland learns to be more sustainable and future proofed so too will we share learning and continue to build capacity and sustainability into the community-based youthwork sector.

7. Structure, Governance and Management

Constitution

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

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

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

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

Appointment and Training of Trustees

The Youth Scotland Board consists of up to 15 directors, known as the charity's Trustees. Nine Trustees are elected by the membership and six are co-opted Trustees appointed by the Board in line with the Articles of Association to broaden the range of expertise available to the Board. To ensure continuity and stability, each Trustee (member or co-opted) holds office for an initial three-year term and is eligible to be appointed for two further three-year terms.

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

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

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

the organisation; what is expected of Board members; their legal and financial responsibilities and the attributes of a good Board Member.

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

Decision Making

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

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

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

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

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

Key Management Personnel and Remuneration

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

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

Reference and administrative details

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

Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's 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.

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 24th October 2024 and are signed on behalf of the Trustees by William Miller, Chair of the Board.

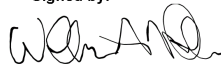
Statement of Disclosure to the Auditor

In so far as the trustees are aware:

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

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

Approved by the trustees and signed on their behalf by:

Signed by:

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William Miller

Trustee and Chair of the Board

Date: 30th October 2024

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

Opinion

We have audited the financial statements of Youth Scotland (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of Financial Activities (incorporating an income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on pages 21 - 22, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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

- Posting inappropriate journal entries.

Audit response to the risks identified;

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

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, Trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

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

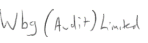
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/>. This description forms part of our auditor's report.

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

Use of our report

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

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

Signed by:

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Rory McCall BAcc CA (Senior Statutory Auditor)

Date: 30th October 2024

For and on behalf of Wbg (Audit) Limited, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 200

9. Financial Statements and Notes

YOUTH SCOTLAND STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2024

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income and endowments from:							
Donations and legacies	4	218,800	-	218,800	218,340	-	218,340
Charitable activities	5	279,512	1,268,769	1,548,281	235,810	1,143,733	1,379,543
Investments	6	19,889	-	19,889	22,667	-	22,667
Total Income		518,201	1,268,769	1,786,970	476,817	1,143,733	1,620,550
Expenditure on:							
Raising funds:							
Raising donations and legacies	8	19,299	-	19,299	18,608	-	18,608
Investment management costs	9	4,644	-	4,644	5,482	-	5,482
Charitable activities	12	598,783	1,305,857	1,904,640	479,728	1,409,048	1,888,776
Total Expenditure		622,726	1,305,857	1,928,583	503,818	1,409,048	1,912,866
Net (expenditure)/income for the year		(104,525)	(37,088)	(141,613)	(27,001)	(265,315)	(292,316)
Net gains/(losses) on investments		55,480	-	55,480	(71,144)	-	(71,144)
Net movement in funds		(49,045)	(37,088)	(86,133)	(98,145)	(265,315)	(363,460)
Funds reconciliation							
Total Funds brought forward	22	991,281	283,034	1,274,315	1,089,426	548,349	1,637,775
Total Funds carried forward	22	942,236	245,946	1,188,182	991,281	283,034	1,274,315

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

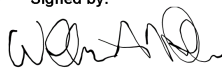
YOUTH SCOTLAND

BALANCE SHEET AS AT 31 MARCH 2024

	Note	Total Funds 2024 £	Total Funds 2023 £
Fixed assets:			
Tangible assets	15	255,560	265,350
Intangible assets	16	26,640	16,650
Investments	17	781,383	830,176
Total fixed assets		<u>1,063,583</u>	<u>1,112,176</u>
Current assets:			
Stock	18	6,479	10,126
Debtors	19	334,841	120,341
Cash at bank and in hand	25	129,846	303,460
Total current assets		<u>471,166</u>	<u>433,927</u>
Liabilities:			
Creditors falling due within one year	20	<u>(346,567)</u>	<u>(271,788)</u>
Net current assets		<u>124,599</u>	<u>162,139</u>
Net assets		<u>1,188,182</u>	<u>1,274,315</u>
The funds of the Charity:			
Unrestricted funds	22	942,236	991,281
Restricted income funds	22	245,946	283,034
Total Charity funds		<u>1,188,182</u>	<u>1,274,315</u>

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

Approved by the Trustees on 30th October 2024 and signed on their behalf by:

Signed by:

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Name: William Miller

Company No: SC125456

YOUTH SCOTLAND

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2024

	Note	2024 £	2023 £
<i>Cash flows from operating activities:</i>			
Net cash (used in) investing activities	24	(270,968)	(224,770)
<i>Cash flows from investing activities:</i>			
Investment income		19,889	22,667
Purchase of fixed assets		(26,808)	(23,756)
Proceeds from sale of investments		345,760	462,112
Purchase of investments		(254,982)	(452,577)
Movement in cash held as part of investment portfolio		13,495	(6,455)
Net cash provided by investing activities		<u>97,354</u>	<u>1,991</u>
Change in cash and cash equivalents in the year		(173,614)	(222,779)
Cash and cash equivalents brought forward	25	<u>303,460</u>	<u>526,239</u>
Cash and cash equivalents carried forward	25	<u>129,846</u>	<u>303,460</u>

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

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

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

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

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

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

(b) Funds structure

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

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

Further details of each fund are disclosed in note 22.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

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

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies (continued)

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

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

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

(e) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

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

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

(f) Allocation of support and governance costs

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

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

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies (continued)

(g) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Fixtures and fittings	25-33% straight line
Office equipment	25-33% straight line

(h) Intangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Amortisation is charged as follows:

	Basis
Website	20%-33% straight line

(i) Debtors

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

(j) Cash at bank and in hand

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

(k) Creditors and provisions

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

(l) 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.

(m) 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.

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies (continued)

(n) 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.

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

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

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

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

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

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

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

2. Legal status of the charity

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

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

3. Related party transactions and Trustees' expenses and remuneration

All Trustees give their time and expertise freely without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the Trustees in the year totalled £440 (2023: £476).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2023: none).

During the year Trustees waived expenses totalling £nil (2023: £nil).

During the year trustees made donations of £nil (2023: £nil).

4. Income from donations and legacies

	2024	2023
	£	£
Donations	2,500	2,040
Grants	216,300	216,300
	<u>218,800</u>	<u>218,340</u>

5. Income from charitable activities

	2024	2023
	£	£
Youth work	1,548,281	1,379,543
	<u>1,548,281</u>	<u>1,379,543</u>

6. Investments

	2024	2023
	£	£
Dividends – equities	19,889	22,667
	<u>19,889</u>	<u>22,667</u>

7. Government Grants

	2024	2023
	£	£
Skills Development Scotland	7,500	-
Scottish Government Grants	815,364	693,241
Creative Scotland	7,955	71,590
Youth Link	29,960	-
	<u>860,779</u>	<u>764,831</u>

8. Raising donations and legacies

	2024	2023
	£	£
Fundraising activity	19,299	18,608
	<u>19,299</u>	<u>18,608</u>

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

9. Investment management costs

	2024	2023
	£	£
Investment management fees	4,644	5,482
	<u>4,644</u>	<u>5,482</u>

10. Allocation of governance and support costs

Governance Costs:

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

	2024	2023
	£	£
Staff costs	3,860	5,826
Auditor's remuneration	11,338	7,640
Venue hire	-	2,114
	<u>15,198</u>	<u>15,580</u>

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

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

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

10. Allocation of governance and support costs (continued)

Cost type	Total Allocated 2023 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	240,819	-	240,819	Staff time
Depreciation	16,179	-	16,179	
Insurance	5,902	-	5,902	
Postage, phone and stationery	15,820	-	15,820	
Heat and light	4,705	-	4,705	
Travel costs	3,268	-	3,268	
Maintenance costs	20,151	-	20,151	
IT costs	42,916	-	42,916	
Print and design	13,488	-	13,488	
Activity costs	1,714	-	1,714	
Total	364,962	-	364,962	

11. Charitable contributions

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

	2024 £	2023 £
Generation Cashback:		
Youth Scotland Membership	53,177	52,448
Scouts Scotland	121,689	118,823
Girlguiding Scotland	121,689	113,623
The Boys Brigade Scotland	121,689	118,823
GBYW	-	1,000
GGU	-	40,000
Hatch	2,093	-
Inspire	14,940	30,273
Orkney	-	24,281
Rural Action	15,350	-
Safe Spaces	20,000	-
Stand up to Sectarianism	2,750	7,700
Step into the Arts	65,000	-
STV Appeal	-	1,585
What's Your Big Idea - Audrey Milan Fund	1,640	2,800
Y2BeClued up	-	280
Young Islanders	22,706	-
Youth Scotland Spring Fund	-	14,000
Total	562,723	525,636

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

12. Analysis of expenditure on charitable activities

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

	Youth Work	2023
	£	£
Staff costs	627,815	627,815
Depreciation	233	233
Insurance	42,592	42,592
Postage, phone and stationery	14,503	14,503
Travel costs	37,991	37,991
Maintenance costs	100,732	100,732
IT costs	11,415	11,415
Print and design	24,721	24,721
Activity costs	110,318	110,318
Charitable contributions (note 11)	525,636	525,636
Miscellaneous	12,278	12,278
Support costs (note 10)	364,962	364,962
Governance costs (note 10)	15,580	15,580
	<u>1,888,776</u>	<u>1,888,776</u>

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

	2024	2023
	£	£
Salaries and wages	779,985	833,725
Social security costs	75,347	79,617
Pension costs	36,753	40,560
Total staff costs and employee benefits	<u>892,085</u>	<u>953,902</u>

One employee had employee benefits in excess of £60,000 (2023: 1).

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

	2024	2023
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	25	29

	2024	2023
	£	£
Key management personnel remuneration	262,037	256,334

14. Net income/(expenditure) for the year

	2024	2023
	£	£
This is stated after charging:		
Depreciation	19,948	16,412
Amortisation	6,660	-
Audit fees	11,338	7,640

15. Tangible Fixed Assets

	Land and Buildings	Office Equipment	Total
	£	£	£
Cost or valuation			
As at 31 March 2023	336,189	82,887	419,076
Additions	-	10,158	10,158
Disposals	-	(17,358)	(17,358)
As at 31 March 2024	336,189	75,687	411,876
Depreciation			
As at 31 March 2023	89,825	63,901	153,726
Charge for the year	6,724	13,224	19,948
Disposals	-	(17,358)	(17,358)
As at 31 March 2024	96,549	59,767	156,316
Net book value			
As at 31 March 2024	239,640	15,920	255,560
As at 31 March 2023	246,364	18,986	265,350

At 31 March 2024 all assets were used for charitable activities.

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

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

15. Tangible Fixed Assets (continued)

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

During 2013 and 2014 Balfour House was extensively refurbished and redeveloped. Costs amounting to £271,191 have been capitalised by the Trustees on the basis that they represent improvements to the property. In the opinion of the Trustees, the carrying value of the property at 31 March 2024 does not exceed its market value.

The carrying value of the heritable property as at 31 March 2024 had it been accounted for at depreciated historic cost would be £214,730 (2023: £221,454).

16. Intangible Fixed Assets

	Website £	Total £
Cost or valuation		
As at 31 March 2023	16,650	16,650
Additions	16,650	16,650
Disposals	-	-
As at 31 March 2024	33,300	33,300
Amortisation		
As at 31 March 2023	-	-
Charge for the year	6,660	6,660
Disposals	-	-
As at 31 March 2024	6,660	6,660
Net book value		
As at 31 March 2024	26,640	26,640
As at 31 March 2023	16,650	16,650

17. Investments

	2024 £	2023 £
Movement in fixed asset listed investments		
Market value brought forward at 1 April 2023	801,275	881,954
Additions to investments at cost	254,982	452,577
Disposals at carrying value	(361,378)	(462,112)
Add net gain/(loss) on revaluation	71,098	(71,144)
Market value as at 31 March 2024	765,977	801,275
Cash held as part of investment portfolio	15,406	28,901
Total investments as at 31 March 2024	781,383	830,176
Historical cost at 31 March 2024	693,983	814,785

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

17. Investments (continued)

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

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

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

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

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

18. Stock

	2024	2023
	£	£
Stock	6,479	10,126
	<u>6,479</u>	<u>10,126</u>

19. Debtors

	2024	2023
	£	£
Trade debtors	298,641	72,708
Other debtors	5,255	4,955
Prepayments	30,945	42,678
	<u>334,841</u>	<u>120,341</u>

20. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	150,405	158,544
Other creditors and accruals	22,344	23,362
Deferred income (Note 21)	154,222	69,658
Taxation and social security	19,596	20,224
	<u>346,567</u>	<u>271,788</u>

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

21. Deferred income

	2024 £	2023 £
Balance as at 1 April 2023	69,658	70,437
Amounts released to income	(69,658)	(105,359)
Deferred income in the year	154,222	104,580
Balance at 31 March 2024	<u>154,222</u>	<u>69,658</u>

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

22. Analysis of charitable funds

Analysis of Fund movements	1 April 2023 b/fwd £	Income £	Expenditure £	Gains / (losses) £	Transfers £	31 March 2024 c/fwd £
Unrestricted funds						
Tangible Fixed Assets	192,656	-	(20,653)	-	38,152	210,155
Website/IT Development	10,444	-	(4,520)	-	-	5,924
General Youth Awards	55,899	-	-	-	(47,524)	8,375
iLead	14,500	-	(14,500)	-	-	-
	16,142	-	-	-	-	16,142
Total designated funds	<u>289,641</u>	<u>-</u>	<u>(39,673)</u>	<u>-</u>	<u>(9,372)</u>	<u>240,596</u>
General funds	701,640	518,201	(583,053)	55,480	9,372	701,640
Total unrestricted funds	<u>991,281</u>	<u>518,201</u>	<u>(622,726)</u>	<u>55,480</u>	<u>-</u>	<u>942,236</u>
Restricted funds						
Big Ideas	15,247	22,891	(24,082)	-	-	14,056
Building Redevelopment	80,000	-	(2,000)	-	-	78,000
Career Sense	-	15,000	(4,462)	-	-	10,538
Cashback	-	576,364	(576,364)	-	-	-
Creative Scotland	68,716	7,955	(74,936)	-	-	1,735
Growing Better	-	58,301	(15,906)	-	-	42,395
Youthwork in Dumfries & Galloway	-	58,301	(15,906)	-	-	42,395
Hatch	-	103,061	(76,175)	-	-	26,886
National Lottery	-	-	-	-	-	-
Community Fund	334	-	(140)	-	-	194
Network Falkirk	8,734	-	(3,080)	-	-	5,654
Network Shetland	1,424	-	(1,424)	-	-	-

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

22. Analysis of charitable funds (continued)

Orkney	2,671	-	(2,624)	-	-	47
Safe Spaces Fund	-	25,000	(25,000)	-	-	-
Scotland: The Big Picture	723	-	(723)	-	-	-
Scottish Government	7,377	40,000	(47,377)	-	-	-
Capacity Building (Awards Network)	-	54,000	(54,000)	-	-	-
Stand Up to Sectarianism	9,447	57,445	(63,459)	-	-	3,433
Training	14,871	43,173	(57,803)	-	-	241
UK Youth Inspire Project	2,544	-	(2,414)	-	-	130
Volunteer Action Plan (Scottish Government)	4,899	-	(1,640)	-	-	3,259
What's Your Big Idea – Audrey Milan Fund	28,281	104,298	(74,390)	-	-	58,189
Y2be (Place2Be)	27,690	-	(26,532)	-	-	1,158
Young Islanders – Carbon Neutral Project	-	121,436	(121,433)	-	-	3
Young Islanders Project – Network	-	9,845	(9,845)	-	-	-
Young Grant Makers	6,617	-	(6,616)	-	-	1
Youth Active	3,459	-	(3,432)	-	-	27
Youth Participation General	-	30,000	(30,000)	-	-	-
Rural Action Fund	283,034	1,268,769	(1,305,857)	-	-	245,946
Total restricted funds						
TOTAL FUNDS	1,274,315	1,786,970	(1,928,583)	55,480	-	1,188,182

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

22. Analysis of charitable funds (continued)

Analysis of Fund movements	1 April 2022 b/fwd £	Income £	Expenditure £	Gains / (losses) £	Transfers £	31 March 2023 c/fwd £
Unrestricted funds						
Tangible Fixed Assets	192,656	-	-	-	-	192,656
Website/IT Development	10,444	-	-	-	-	10,444
General Youth Awards	55,899	-	-	-	-	55,899
iLead	-	-	(14,500)	-	29,000	14,500
	16,142	-	-	-	-	16,142
Total designated funds	275,141	-	(14,500)	-	29,000	289,641
General funds	814,285	476,817	(489,318)	(71,144)	(29,000)	701,640
Total unrestricted funds	1,089,426	476,817	(503,818)	(71,144)	-	991,281
Restricted funds						
Big Ideas	24,648	6,495	(15,896)	-	-	15,247
Building Redevelopment	82,000	-	(2,000)	-	-	80,000
Cashback	-	571,636	(571,636)	-	-	-
Creative Scotland	-	71,590	(2,875)	-	-	68,716
Cyber Skills	-	-	-	-	-	-
Resilience Project	5,000	-	(5,000)	-	-	-
Google Be Internet	-	-	-	-	-	-
Citizens Project	12,679	-	(12,679)	-	-	-
Morton Fraser LLP	14,048	-	(14,048)	-	-	-
KPE4	-	-	-	-	-	-
National Lottery	-	-	-	-	-	-
Community fund	46,718	-	(46,384)	-	-	-
Network Falkirk	8,734	-	-	-	-	8,734
Network Shetland	1,424	-	-	-	-	1,424
Orkney	4,350	-	(1,679)	-	-	2,671
Scotland: The Big Picture	2,782	-	(2,059)	-	-	723
Scottish Government	9,226	45,000	(46,849)	-	-	7,377
Gannochy 19/20	-	-	-	-	-	-
Spirit 2012	5,055	-	(5,055)	-	-	-
Stand Up	-	60,000	(60,003)	-	-	-
STEM Learning	1,663	8,337	(10,000)	-	-	-
STV Appeal	84,785	85,262	(170,047)	-	-	-
Training & Communications (Scottish Government)	37,019	73,514	(90,250)	-	-	14,871

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

22. Analysis of charitable funds (continued)

UK Youth Inspire Project	13,279	-	(13,279)	-	-	-
Volunteer Action Plan (Scottish Government)	7,144	-	(4,600)	-	-	2,544
What's Your Big Idea – Audrey Milan Fund	7,700	-	(2,801)	-	-	4,899
Y2be (Places 2 be mental health 2021)	(6,025)	100,294	(65,987)	-	-	28,281
Young Islanders – Carbon Neutral Project	-	60,000	(32,309)	-	-	27,690
Young Islanders Project – Network	130,436	200	(130,636)	-	-	-
Young Active	6,617	-	-	-	-	6,617
Youth Participation General	3,459	-	-	-	-	3,459
Youth Scotland Spring Fund	14,000	-	(14,000)	-	-	-
Total restricted funds	548,349	1,143,733	(1,409,048)	-	-	283,034
TOTAL FUNDS	1,637,775	1,620,550	(1,912,866)	(71,144)	-	1,274,315

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

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

Property Revaluation – Reserve was created on the revaluation of the heritable property in 1997 and written down at the same rate as the property was depreciated. This is now included within the fixed assets fund

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

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

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

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

22. Analysis of charitable funds (continued)

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

b) Restricted funds comprise:

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

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

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

Funded by **Spirit of 2012**, as part of the Changing Lives through Sport and Physical Activity programme, the Youth Work Through Sport project is working in communities in Glasgow to increase opportunities for young people to participate in sport and develop leadership skills.

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

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

Funded by the **Scottish Government CLD / The Gannochy Trust** to support the Awards Network hosted by Youth Scotland and contributed towards the costs of our training and capacity building support to youth workers across Scotland.

Funded by the **STV Children's Appeal**, this programme seeks to grow and develop community-based youth work across Scotland but with an in-depth focus on youth groups and young people across Forth Valley and Ayrshire. With the aim to demonstrate the impact of community-based youth work in helping young people overcome issues of poverty and the vital role which youth work has in a prevention agenda.

Funded by **Google's Be Internet Citizens**, and managed by UK Youth, this programme has been designed to teach teenagers about media literacy, critical thinking and digital citizenship, with the aim of encouraging young people to have a positive voice online.

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

22. Analysis of charitable funds (continued)

The programme provides a strong foundation, empowering them with the confidence to become producers of online content, where they can express their identities, share their stories, make a social impact, and bring communities together.

Funded by the STV Children's Appeal, the Pilot Project in 2020 organised in partnership with the mental health charity Place2Be, provided online training in mental health awareness for youth workers. Funds from this project were transferred to the **Place2Be** project during 2021-22.

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

Funded by Morton Fraser LLP, the **KPE4** project supports additional activities for our work on anti-sectarianism in Edinburgh.

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

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

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

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

Funded by Scottish Government and managed by Education Scotland, this funding supported **STEM** training for youth workers.

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

Scotland: **The Big Picture Rewilding Partnership**, funded by the Scottish Heritage Lottery Fund.

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

Cyber Skills Resilience Project is a programme is funded by YouthLink Scotland.

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

22. Analysis of charitable funds (continued)

Funded by The Gannochy Trust, the What's Your Big Idea, the **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 Scottish Government through the National Voluntary Organisations Support Fund, the **Training and Communications Programme** aims to provide information, support and training to part-time and voluntary youth workers.

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

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

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

23. Net assets over funds

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

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Tangible fixed assets	185,350	80,000	265,350
Intangible fixed assets	16,650	-	16,650
Investments	830,176	-	830,176
Stocks	10,126	-	10,126
Debtors	120,341	-	120,341
Cash at bank and in hand	100,426	203,034	303,460
Creditors falling due within one year	(271,788)	-	(271,788)
	<u>991,281</u>	<u>283,034</u>	<u>1,274,315</u>

YOUTH SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

	2024 £	2023 £
Net (expenditure) for the year (as per the Statement of Financial Activities)	(141,613)	(292,316)
Adjustments for:		
Depreciation charges	19,948	16,412
Amortisation charges	6,660	-
Investment income	(19,889)	(22,667)
(Increase) / (decrease) in debtors	(214,500)	123,527
Increase / (decrease) in creditors	74,779	(46,106)
Decrease / (Increase) in stock	3,647	(3,620)
Net cash used for operating activities	<u>(270,968)</u>	<u>(224,770)</u>

25. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	129,846	303,460
Total cash and cash equivalents	<u>129,846</u>	<u>303,460</u>

26. Pension schemes

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

Contributions are charged as incurred and there were no outstanding contributions as at the balance sheet date. Pension costs charged in the year were £36,753 (2023: £40,560).