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Company registration number SC101671 (Scotland)

Charity registration number SC002538 (Scotland)

SCOTLAND YARD ADVENTURE CENTRE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2026

Docusign Envelope ID: E442394F-0A39-84F9-834D-50EA4DC4B7F4

SCOTLAND YARD ADVENTURE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Bowerman	
	John Cox	
	Neil Granger	
	Ian Harris (Chair)	
	Kate Hayes	
	Fanchea Kelly	(Appointed 20 January 2026)
	Kim McAllister	
	Gareth McGuiness	
	Sarah Mooney	(Appointed 10 August 2026)
	Caroline Scott	
	Jayakara Shetty	(Appointed 16 January 2026)
	Peter Tyson	
Secretary	Celine Sinclair	
Key Management Personnel	Celine Sinclair	Chief Executive Officer
	Jenny MacDonald	Deputy CEO and Director of Development
	Rachel Keenan	Director of Service Delivery
Country of incorporation	United Kingdom (Scotland)	SC101671
Charity registration	Scotland	SC002538
Registered office	The Yard 22 Eyre Plane Lane Edinburgh EH3 5EH	
Auditor	Wbg (Audit) Limited 168 Bath Street Glasgow G2 4TP	
Bankers	Virgin Money Hanover Street Branch PO Box 23015 Edinburgh EH2 2ZH	
	Royal Bank of Scotland plc PO Box 51 36 St Andrews Square Edinburgh EH2 1AD	

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SCOTLAND YARD ADVENTURE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Pension Scheme Administrators

Royal London
80 Fenchurch Street
London
EC3M 4BY

The Pension Trust
210 – 212 Borough High Street
London
SE1 1JX

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SCOTLAND YARD ADVENTURE CENTRE

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SCOTLAND YARD ADVENTURE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2026

The Trustees are delighted to present their annual Trustees' Report, together with the financial statements for Scotland Yard Adventure Centre ("The Yard") for the year ending 30 June 2026. The report and financial statements are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS 102) (effective 1 January 2015).

Objectives and activities
Purposes and Strategy

The purpose of the organisation is wholly charitable.

Our Five Year Strategy: Our Kids Won't Wait

Two years into our five-year strategy, The Yard is delivering on the promise we set out: to build thriving communities of support that enrich the lives of disabled children, young people and their families — and to do so earlier, more consistently, and more ambitiously across Scotland.

Our strategy commits us to:

- Expanding reach in response to need
- Building a service for the West of Scotland and renovating our Tayside centre
- Strengthening and deepening our existing centres
- Building national influence through evidence, partnership and policy
- Scaling our knowledge through digital learning
- Championing early, inclusive, whole-family support as essential national infrastructure

This year, across every strategic pillar, The Yard has delivered some of the most significant progress in our history.

Our Manifesto: A National Call for Change

Our manifesto, *A Manifesto for Disabled Children and their Families*, has become a defining statement of our values and ambition. It calls for:

- Support at the point of need, not after diagnosis
- Whole-family support, recognising that children thrive when families thrive
- Non-stigmatising, inclusive environments rooted in play, trust and belonging
- Investment in prevention, not crisis
- A One-for-Scotland approach to meaningful inclusion training

The manifesto has resonated deeply with families, partners and policymakers. It has strengthened our national voice and helped position The Yard as a leading example of early, inclusive support in Scotland.

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A Strong and Trusted Partnership with Scottish Government

Our relationship with the Scottish Government continues to be one of our most important and valued partnerships. Their investment — through capital investment and core revenue funding, Whole Family Wellbeing Funding, and support for our collaborative work — has enabled us to:

- Renovate and reopen The Yard Dundee
- Establish The Yard Glasgow
- Work with partners to establish the Edinburgh Disability and Neurodiveristy Hub

Support from the STV Appeal has helped us realise another key objective to:

- Develop Learn to Include, our national digital training platform

We are proud to work alongside a government and funders that recognise the value of early, inclusive support and shares our commitment to strengthening families before crisis hits.

Achievements and performance

2025/26 has been one of the most transformative years The Yard has ever experienced. Across Scotland, 4,609 disabled children and young people accessed play, connection and support — far exceeding our projections. 751 new families joined our community, and 13% received targeted family support.

Family feedback remained strong, with 84% rating our play spaces as very good or above, 80% rating their own visits highly, and 85% rating staff as very good or above. Families consistently describe The Yard as *"life-changing… a safe haven… the only place my child can be themselves."*

Below, we celebrate what has been achieved across each strategic area.

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1. Growth: Strengthening Centres and Expanding Reach

The Yard Glasgow — A New Centre, A New Community

The opening of The Yard Glasgow has been one of the most significant milestones in our history. In its first ten months:

- 629 families supported
- A three-year revenue contract with Glasgow Life was secured
- Care Inspectorate registration was achieved
- Holiday programmes, school sessions and weekend services flourished

Glasgow has embraced The Yard with warmth, honesty and enthusiasm. Families describe the centre as welcoming, joyful and transformative.

The Yard Dundee — A Fully Renovated Centre and Expanded Services

The £1.5m renovation of our Dundee centre has unlocked new potential:

- 585 families supported
- New early-years sessions launched
- Targeted school sessions supporting children on part-time timetables
- Care Inspectorate registration achieved
- Playful Breaks, our new short breaks service, launched in summer 2026

The Dundee community has responded with extraordinary positivity, and membership has grown by 93% in one year.

The Yard Edinburgh — Deepening Impact and National Leadership

Edinburgh continues to be a flagship centre, delivering:

- Family sessions
- Clubs for all ages
- Transitions support
- Holiday programmes

The most significant development has been the creation of the Edinburgh Disability and Neurodivergence Hub (EDAN) — a multi-agency collaborative supporting 589 families and 1,361 individuals in its first year.

EDAN is now recognised nationally as a pioneering model of point-of-need support.

The Yard Fife — A Growing Community

Following relocation to the Overton Centre:

- 151 families accessed services
- Demand for expanded provision has increased significantly
- We are now in active discussions with Fife Council regarding new commissioning opportunities

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2. People: Investing in Our Team and Culture

Our team is the heart of The Yard. This year we:

- Strengthened leadership capacity across sites
- Average employee numbers increased from 93 to 116
- Introduced a new HR system
- Invested in workforce development
- Continued to nurture our values-led culture

Staff feedback remains strong, with 87% recommending The Yard as a place to work.

We were also proud to celebrate:

- Our CEO, Celine Sinclair, receiving an OBE in the King's Honours for services to disabled children and families
- *Multiple prestigious awards recognising our impact, leadership and innovation –Community Impact Award at the Scottish Impact Awards and IOD Director of the Year Awards - Small Business.*

These honours reflect the dedication, compassion and professionalism of our entire team.

3. Influence and Value: A Growing National Voice

This year, The Yard's national influence continued to grow:

- Our manifesto gained significant traction
- Engagement with Scottish Government and national partners increased
- EDAN demonstrated a scalable model of early support
- We laid the foundations for Learn to Include, our national digital training programme

Learn to Include will launch in 2026/27, enabling us to share our expertise across Scotland and beyond.

4. Sustainability: Building Resilience for the Future

Demand for The Yard's model continues to rise. This year we:

- Strengthened diverse income streams
- Grew corporate partnerships and philanthropic support
- Invested in digital infrastructure
- Began planning for new centres

We also continued to support families experiencing poverty through:

- Membership assistance
- Food partnerships
- Benefits support
- Hardship funds

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Conclusion

2025/26 has been a year of extraordinary progress, deepened impact and national recognition. We have grown, strengthened, innovated and delivered — always with families at the heart of everything we do.

We are proud of our team, grateful to our partners, inspired by our families, and energised for the years ahead.

The Yard is thriving — and Scotland is stronger for it.

Financial review

The Yard's operation produced a surplus for the year of £616k (2025: £944k surplus). The surplus relates to fundraising undertaken to fund the capital refurbishment of The Yard Dundee and The Yard Glasgow.

The total value of funds held on 30 June 2026 amounted to £2,616k comprising of £1,951k of a restricted nature and £665k of an unrestricted nature. The Unrestricted Fund balance includes general unrestricted reserves of £522k with the balance being funds designated for a specific purpose by management. Restricted Funds include £1,951k Capital Funds which will be released as depreciation over time.

Reserves Policy

Our Reserves policy is unchanged, seeking to cover three months of ordinary operating expenditure. There have been occasions when we have not met this requirement during the year mainly due to the timing of receipts and the cashflows relating to the significant growth of the organisation with the refurbishment of our centres in Glasgow and Dundee. The Trustees have been kept fully informed and mitigating actions have been taken, where considered necessary. At the year end, this policy equated to a requirement of £979k.

Risks in our Organisation

As with any organisation, the identification and management of risk is a key priority at The Yard and is a specific responsibility of the Trustees. A detailed risk register is maintained on an ongoing basis, identifying risks to which The Yard is exposed and how these are managed. Effective risk management is critical to both the day-to-day operation of the charity and the various stakeholders to whom the organisation owes a duty of care and to the long-term sustainability of The Yard. The risk register is regularly reviewed by the Audit & Finance Committee and by the Board, as a whole. Key risks identified are:

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Risk	Strategy to Manage
A child suffers harm while on our premises	Robust 'Safer Recruitment Policy' in place covering selection, reference and disclosure checks, induction and a probation period. Regular training, and support and supervision for all staff including duty of candour training. All staff working with children or young people work in pairs or larger groups as a matter of course. Only a minority of our services are respite which reduces our risk profile. We build and maintain close relationships with all users of our services to ensure changes in behaviour are recognised and questioned. Our Responsible Adults Charter advises on rights and responsibilities and how to raise concerns.
Insufficient revenue generation and or fundraising impedes our operation	We continue to diversify our income sources to reduce the impact of one funder or contract closing. Monthly review of actual and anticipated income to highlight any problems early. Maintain reserves to cover short term shortfalls. Continue to raise the profile of the organisation to create opportunities to fundraise.
Loss of experienced staff and failure to recruit people with the necessary skills and experience at a salary we can afford	We focus on retaining our people by providing a competitive remuneration package benchmarked externally. Individual learning and development reviews inform our organisational training plan helping people to realise their potential. Employee engagement is tracked through regular surveys. Exit interviews are conducted. Through networking and social media presence we are building and maintaining our reputation as a good employer.

Plans for the future

The Yard's Trustees hold an annual planning day to agree the priorities and work programme for the next financial year and review the aims for the two years beyond that. For 2026/2027 we will:

- Deepen and strengthen services across all centres
- Expand reach where need is greatest
- Launch Learn to Include nationally
- Build the economic case for our model through Social Return on Investment (SROI)
- Invest in evaluation to understand long-term impact
- Develop blueprints for replication
- Continue building national influence

Our ambition remains bold, but grounded in evidence, partnership and the lived experience of families

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Structure, governance and management

Scotland Yard Adventure Centre, “The Yard”, was incorporated on 3 November 1986. The company is a charitable company limited by guarantee with no share capital. The company’s purposes and powers are prescribed by, and governed in accordance with its Articles of Association, which were revised and approved at the AGM in March 2023.

The board is made up of volunteer Trustees and is supported through a structure of sub committees who give specialist support and insight:

- Audit & Finance Committee: meets a minimum of 3 times per year
- Nominations & Governance Committee: meets a minimum of twice a year
- People Committee: meets a minimum of twice a year.

During the last year we completed a Trustee recruitment process recruiting and inducting 2 new Trustees. All Trustees are subject to a PVG check.

At the AGM, one-third of Trustees retire from office. Those retiring are those who have been longest in office since their last election or appointment. A retiring Trustee is eligible for re-election, subject to a maximum period of nine years of continuous service.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

David Bowerman	
John Cox	
Neil Granger	
Ian Harris (Chair)	
Kate Hayes	
Patricia Jackson	(Resigned 29 November 2025)
Fanchea Kelly	(Appointed 20 January 2026)
Kim McAllister	
Gareth McGuiness	
Hazel McIntyre	(Resigned 6 August 2026)
Sarah Mooney	(Appointed 10 August 2026)
Caroline Scott	
Jayakara Shetty	(Appointed 16 January 2026)
Peter Tyson	

Organisational Structure

The Trustees meet regularly, to oversee the operation of the Charity and determine its strategic direction and policies. During the financial year to 30th June 2026, the Trustees met on eight occasions, seven Board Meetings and a Development Day.

The Executive Team joined the Board for all or part of these meetings developing the working relationships and sharing experience and knowledge. Board meetings have continued to be predominantly held in person as we believe it fosters greater debate and team working. Sub-committee and ad hoc meeting may be held online.

A scheme of delegation is in place whereby the day-to-day responsibility for operation and administration rests with the Chief Executive, Celine Sinclair. The leadership team, working with the Chief Executive, comprise of a Deputy CEO, Director of Service Delivery, Head of Finance, Head of Fundraising and Head of Partnerships.

Pay policy for senior staff

The Trustees consider the Chief Executive Officer, Deputy CEO and Director of Service Delivery to be the key management personnel of the charity. The pay of the senior employees is reviewed annually, and any salary increases are dependent on individual performance, market rate and affordability.

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Membership
Membership of the organisation is open to anyone over the age of 16 who agrees with the objectives of The Yard and on payment of an annual subscription and is different from our operational Young Adventurers (Child) and visiting membership.

On 30th June 2026, the total membership of the organisation was 1352 this is made up of 52 voting members and 1300 non-voting members. Voting Members pay a membership fee of £10 per month and have the right to attend and vote at our AGM and any extraordinary general meetings. Their attendance at meetings counts toward the number required to be quorate and they may appoint a proxy. They may stand for election to become a Trustee. Non-Voting members pay a membership fee of £8 per month. They do not have the rights detailed above.

The Charity's Articles of Association prohibit the distribution of dividend. The liability of each Member in the event of winding-up is limited to £1. Over the year membership has increased by 394 members 41% from 958 members to 1352 members. Regular users of The Yard are termed Young Adventurers. They have unlimited access to the Family Sessions and Clubs. We also have 224 families who hold Visiting Membership cards; these are occasional users who have a time-limited membership allowing access for a specific number of visits.

Our supporters and funders

We continued to receive support and funding from The Scottish Government, other statutory bodies, a wide range of Trusts and Foundations, corporates and individuals. We receive a tremendous amount of support from volunteers, both at a corporate and individual level. As well as raising funds, they help on maintenance days with activities such as painting, clearing leaves, refilling sandpits, as well as supporting clubs and play sessions. The Yard would be a lesser place without them.

The largest sources of income for our operation, in addition to Scottish Government, throughout this period were The City of Edinburgh Council, Dundee City Council, Glasgow Life and the STV Children's Appeal.
Substantial funding has also been provided by a wide variety of corporates, major donors and individuals, trusts, foundations and local community groups. Further detail is available in the Notes to the financial statements. The Trustees are grateful to all the Charity's funders and supporters, whether big or small, named or anonymous, for their generosity and support.

Statement of trustees' responsibilities
The charity Trustees (who are also the Directors of Scotland Yard Adventure Centre for the purposes of company law) are responsible for preparing a directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in business.

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SCOTLAND YARD ADVENTURE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2026

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statement comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

In accordance with the company's articles, a resolution proposing that Wbg (Audit) Limited be reappointed as auditor of the company will be put at a General Meeting.

Statement as to disclosure of information to auditors

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware. Every trustee has taken all the steps they ought to take as a trustee to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

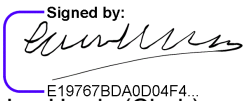
Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the provision of Part 15 of the Companies Act 2006 applicable to small companies.

Signed on behalf of the Trustees

Signed by:



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Ian Harris (Chair)

Chair of Trustees

29 October 2026

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SCOTLAND YARD ADVENTURE CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SCOTLAND YARD ADVENTURE CENTRE

Opinion

We have audited the financial statements of Scotland Yard Adventure Centre (the 'charitable company') for the year ended 30 June 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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:

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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 noncompliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations.

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

- Posting inappropriate journal entries.

Audit response to risks identified

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

- Gaining an understanding of the legal and regulatory framework applicable to the 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; and
- Reading minutes of meetings of those charged with governance.

In addressing the risk of fraud as a result of management override of controls, we have tested the appropriateness of journal entries and other adjustments and evaluated rationale of any significant transactions that are unusual or outside the normal course of business. We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We scrutinised the journals listing for the following:

- Duplicate journal entries;
- Journals posted by unauthorised users;
- Journals posted at unusual times; and
- Journals with detail which included key phrases or words.

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

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A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Wbg (Audit) Limited
0575527041FA406...

Claire Dalrymple FCCA (Senior Statutory Auditor)
For and on behalf of Wbg (Audit) Limited, Statutory Auditor
Accountants
168 Bath Street
Glasgow
G2 4TP
29 October 2026

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

Docusign Envelope ID: E442394F-0A39-84F9-834D-50EA4DC4B7F4

SCOTLAND YARD ADVENTURE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 JUNE 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**3**	133,976	-	133,976	136,133	-	136,133
Charitable activities	**4**	2,317,647	1,186,809	3,504,456	1,422,310	1,804,261	3,226,571
Other trading activities	**5**	23,310	-	23,310	2,300	-	2,300
Total income		2,474,933	1,186,809	3,661,742	1,560,743	1,804,261	3,365,004
Expenditure on:							
Raising funds	**7**	455,443	-	455,443	361,678	-	361,678
Charitable activities	**8**	1,514,558	1,075,347	2,589,905	1,122,152	937,550	2,059,702
Total expenditure		1,970,001	1,075,347	3,045,348	1,483,830	937,550	2,421,380
Net income		504,932	111,462	616,394	76,913	866,711	943,624
Transfers between funds		(400,476)	400,476	-	(215,695)	215,695	-
Net movement in funds	**10**	104,456	511,938	616,394	(138,782)	1,082,406	943,624
Reconciliation of funds:							
Fund balances at 1 July 2025		561,285	1,438,566	1,999,851	700,067	356,160	1,056,227
Fund balances at 30 June 2026		665,741	1,950,504	2,616,245	561,285	1,438,566	1,999,851

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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SCOTLAND YARD ADVENTURE CENTRE

BALANCE SHEET

AS AT 30 JUNE 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**14**		1,959,643		1,403,416
Current assets					
Debtors	**15**	466,675		176,345	
Cash at bank and in hand		598,511		749,651	
		1,065,186		925,996	
Creditors: amounts falling due within one year	**17**	(281,741)		(164,030)	
Net current assets			783,445		761,966
Total assets less current liabilities			2,743,088		2,165,382
Creditors: amounts falling due after more than one year	**18**		(126,843)		(165,531)
Net assets			2,616,245		1,999,851
The funds of the charitable company					
Restricted income funds	**21**		1,950,504		1,438,566
Unrestricted funds	**22**		665,741		561,285
			2,616,245		1,999,851

The notes on pages 17 to 32 form part of these financial statements.

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.

The financial statements were approved and authorised by the trustees on 29 October 2026 and signed on their behalf by:

Signed by:
E19767BDA0D04F4...
Ian Harris (Chair)
Chair of Trustees
Company No. SC101671

Docusign Envelope ID: E442394F-0A39-84F9-834D-50EA4DC4B7F4

SCOTLAND YARD ADVENTURE CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from operations	**26**		566,047		1,088,916
Investing activities					
Purchase of tangible fixed assets		(682,718)		(1,335,272)	
Proceeds from disposal of investments		-		452,033	
Net cash used in investing activities			(682,718)		(883,239)
Financing activities					
Repayment of bank loans		(34,469)		-	
Net cash used in financing activities			(34,469)		-
Net (decrease)/increase in cash and cash equivalents			(151,140)		205,677
Cash and cash equivalents at beginning of year			749,651		543,974
Cash and cash equivalents at end of year			598,511		749,651

Docusign Envelope ID: E442394F-0A39-84F9-834D-50EA4DC4B7F4

1 Accounting policies

Charity information

Scotland Yard Adventure Centre is a private company limited by guarantee incorporated in Scotland. The registered office is The Yard, 22 Eyre Plane Lane, Edinburgh, EH3 5EH.

1.1 Basis of preparation

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 notes 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), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Further details of each fund are disclosed in note 21/22.

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1 Accounting policies **(Continued)**

1.4 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are included in full in the Statement of financial Activities when receivable. Income from activities for generating funds is recognised as earned, as the related services are provided.
- Investment income is included when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income from service level agreements, where related to performance and specific deliverables, are accounts for as the charity earned the right to consideration by its performance.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.
- The charity is grateful for volunteers and donations in kind, which are not recognised in the accounts as the benefit to the charity cannot be reasonably quantified. Where the donation in kind benefit can be reasonably quantified is it included in the accounts.

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.

Income from government and other grants, whether ‘capital’ or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Please refer to the trustees’ annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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1 Accounting policies **(Continued)**

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligations committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

These are allocated as between charitable expenditure and Governance costs. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

Charitable expenditure is incurred in direct pursuance of the charity's principal objects as set out in the Trustee's Report. Cost of generating funds comprises costs incurred in inducing organisations to contribute financially to the charity's work and income received in pursuance of these areas is shown within incoming resources.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

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 statutory audit 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 a percentage allocation across the main activities of the charity. The allocation of support and governance costs is analysed in note 9.

1.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historic costs less accumulated depreciation and any accumulated impairment losses. Historical cost includes the expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

All assets costing more than £1000 are capitalised. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Leasehold land and buildings	20 years or the number of full years remaining on the lease, whichever is shorter
Plant and equipment	33% straight line method
Fixtures and fittings	4 years or the number of full years remaining on the lease, whichever is shorter

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

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

1.7 Cash and cash equivalents

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

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1 Accounting policies **(Continued)**

1.8 Financial instruments

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Basic financial assets

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

Basic financial liabilities

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

1.9 Taxation

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

1.10 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The Charity operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

The charity is a member of a Final Salary Pension Scheme for certain employee. This scheme is now closed to new members. The relevant cost is included within staff costs.

It is not possible in the normal course of event to identify on a consistent and reasonable basis the shares of underlying assets and liabilities belonging to individual participating employers. This is because the scheme is a multi employer scheme where the scheme assets are co-mingled for investment purposes and benefits are paid from total scheme assets. Consequently the Board of Trustees have followed the FRS102 requirement to account for the contributions to the scheme as if it were a defined contribution scheme and to include on the balance sheet a provision for the present value of the deficit reduction payment plan.

1.12 Leases

The charity classifies the lease of motor vehicles as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

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2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

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 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.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	106,127	136,133
Donated goods and services	27,849	-
	133,976	136,133

4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Play sessions						
Grants	177,969	-	177,969	188,033	-	188,033
Admin & development						
Grants	2,045,763	1,186,809	3,232,572	1,162,923	1,804,261	2,967,184
Subscriptions	93,915	-	93,915	71,354	-	71,354
	2,317,647	1,186,809	3,504,456	1,422,310	1,804,261	3,226,571

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5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	23,310	2,300

6 Government grants

Government grant income was received from:

- The Scottish Government £685,854 (2025: £653,364)
- City of Edinburgh Council £306,114 (2025: £503,613)
- City of Glasgow Council £288,710 (2025: £95,000)
- Dundee City Council £455,318 (2025: £79,731)
- Fife Council £21,000 (2025: £nil)
- Inverleith Neighbourhood Partnership £4,977 (£nil)

7 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Support costs	455,443	361,678

8 Expenditure on charitable activities

	Play sessions 2026 £	Respite clubs 2026 £	Schools & outreach 2026 £	Admin & development 2026 £	Total 2026 £
Direct costs					
Share of support and governance costs (see note 9)					
Support	1,005,532	431,146	407,060	661,194	2,504,932
Governance	12,746	8,498	8,498	55,231	84,973
	1,018,278	439,644	415,558	716,425	2,589,905
Analysis by fund					
Unrestricted funds	215,312	314,013	415,558	569,675	1,514,558
Restricted funds	802,966	125,631	-	146,750	1,075,347
	1,018,278	439,644	415,558	716,425	2,589,905

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8 Expenditure on charitable activities **(Continued)**

Previous year:	Play sessions	Respite clubs	Schools & outreach	Admin & development	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
Direct costs					
Share of support and governance costs (see note 9)					
Support	537,066	162,931	377,540	911,684	1,989,221
Governance	10,572	7,048	7,048	45,813	70,481
	547,638	169,979	384,588	957,497	2,059,702
Analysis by fund					
Unrestricted funds	418,931	157,565	384,588	161,068	1,122,152
Restricted funds	128,707	12,414	-	796,429	937,550
	547,638	169,979	384,588	957,497	2,059,702

9 Support costs allocated to activities

	2026	2025
	£	£
Staff costs	2,098,707	1,730,792
Depreciation	123,329	43,739
Project costs	53,132	20,519
Training and travelling expenses	68,980	69,445
Premises costs	232,004	160,553
Stationery, postage and telephone	4,963	8,679
Professional costs	135,758	167,043
Subscriptions	24,105	21,873
Cleaning	79,257	45,176
Miscellaneous expenses	25,972	21,012
Communications	114,168	62,068
Governance costs	84,973	70,481
	3,045,348	2,421,380
Analysed between:		
Fundraising	455,443	361,678
Play sessions	1,018,278	547,638
Respite clubs	439,644	169,979
Schools & outreach	415,558	384,588
Admin & development	716,425	957,497
	3,045,348	2,421,380

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9 Support costs allocated to activities **(Continued)**

Governance costs comprise:	2026 £	2025 £
Staff costs	53,813	44,827
Depreciation	3,162	1,122
Audit fees	9,066	10,200
Premises costs	5,949	4,117
Professional costs	3,481	4,283
Communications	2,928	1,592
Training and travelling expenses	1,769	1,333
Other share of support costs	4,805	3,007
	84,973	70,481

10 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,066	10,200
Depreciation of owned tangible fixed assets	126,491	44,861

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	116	93

Employment costs	2026 £	2025 £
Wages and salaries	1,831,336	1,527,481
Social security costs	197,454	136,312
Other pension costs	123,730	111,826
	2,152,520	1,775,619

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12 Employees **(Continued)**

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

	2026 Number	2025 Number
£60,001 to £70,000	2	1
£80,001 to £90,000	-	1
£90,001 to £100,000	1	-
£100,001 to £110,000	-	1
£110,001 to £120,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	367,139	284,990

13 Taxation

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

14 Tangible fixed assets

	Leasehold land and buildings	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 July 2025	1,476,560	2,484	101,970	1,581,014
Additions	667,872	12,804	2,042	682,718
At 30 June 2026	2,144,432	15,288	104,012	2,263,732
Depreciation and impairment				
At 1 July 2025	151,898	1,000	24,700	177,598
Depreciation charged in the year	99,096	1,688	25,707	126,491
At 30 June 2026	250,994	2,688	50,407	304,089
Carrying amount				
At 30 June 2026	1,893,438	12,600	53,605	1,959,643
At 30 June 2025	1,324,662	77,270	1,484	1,403,416

At 30 June 2026, all fixed assets were used for charitable purposes.

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15 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Trade debtors	414,104	126,717
Other debtors	1,214	1,122
Prepayments and accrued income	51,357	48,506
	466,675	176,345

16 Loans and overdrafts

	2026	2025
	£	**£**
Bank loans	165,531	200,000
Payable within one year	38,688	34,469
Payable after one year	126,843	165,531

SIS loan of £165,531 (2025: £200,000) is held to support cash reserves and timing slippages in receipt of pledged funds.

In September 2025 a further loan of £150,000 was made available by SIS to bridge funding of works on the refurbishment programme in Glasgow pending completion of the associated fundraising. This loan was fully repaid in June 2026.

17 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	**£**
Bank loans	**16**	38,688	34,469
Other taxation and social security		42,277	35,396
Deferred income	**19**	107,850	250
Trade creditors		35,638	48,869
Other creditors		15,030	10,623
Accruals		42,258	34,423
		281,741	164,030

18 Creditors: amounts falling due after more than one year

	Notes	2026	2025
		£	**£**
Bank loans	**16**	126,843	165,531

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19 Deferred income

	2026	2025
	£	£
Other deferred income	107,850	250

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
Deferred income is included within:		
Current liabilities	107,850	250

	2026	2025
	£	£
Movements in the year:		
Deferred income at 1 July 2025	250	126,927
Released from previous periods	(250)	(126,927)
Resources deferred in the year	107,850	250
Deferred income at 30 June 2026	107,850	250

Deferred income is comprised of grant funding received in advance.

20 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	123,730	111,826

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

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21 Restricted funds

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

	At 1 July 2025	Incoming resources	Resources expended	Transfers	At 30 June 2026
	£	£	£	£	£
Build Dundee	229,455	600,088	(29,482)	(764,322)	35,739
Build Dundee - Capital	666,595	-	(62,348)	672,332	1,276,579
Build Glasgow Linnpark	(143,637)	70,958	(11,289)	83,968	-
Build Glasgow Linnpark - Capital	611,507	-	(38,757)	8,022	580,772
Early Years	-	9,002	(81,290)	72,288	-
Family & Family Support – Dundee	-	87,496	(306,181)	218,685	-
Family & Family Support - Edinburgh	-	238,388	(258,651)	20,263	-
Family & Family Support – Fife	-	76,074	(156,844)	80,770	-
Fun & Friendships Club	18,835	98,326	(125,631)	8,470	-
Restricted capital funds	20,114	6,477	-	(2,364)	24,227
Restricted fixed asset fund	35,697	-	(4,874)	2,364	33,187
	1,438,566	1,186,809	(1,075,347)	400,476	1,950,504

Previous year:	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
Build Dundee	318,171	590,825	-	(679,541)	229,455
Build Dundee - Capital	-	-	(12,946)	679,541	666,595
Build Glasgow Linnpark	-	480,284	-	(623,921)	(143,637)
Build Glasgow Linnpark - Capital	-	-	(12,414)	623,921	611,507
Early Years Edinburgh	-	13,000	(83,112)	70,112	-
Family & Family Support - Edinburgh	-	254,425	(282,047)	27,622	-
Family & Family Support – Dundee	1,391	254,847	(273,099)	16,861	-
Family & Family Support – Fife	-	42,901	(144,001)	101,100	-
Fun & Friendships Edinburgh	-	147,541	(128,706)	-	18,835
Restricted capital funds	32,924	20,438	-	(33,248)	20,114
Restricted fixed asset fund	3,674	-	(1,225)	33,248	35,697
	356,160	1,804,261	(937,550)	215,695	1,438,566

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21 Restricted funds **(Continued)**

Restricted funds comprise:

Build Dundee – supports a project to develop land & buildings in Dundee.

Build Dundee (Capital) – supports a project to develop land & buildings in Dundee.

Build Glasgow Linnpark - support and development of a site in Glasgow.

Build Glasgow Linnpark (Capital) - support and development of a site in Glasgow.

Early Years – support sessions for preschool children from birth and their parents in Edinburgh.

Family & Family Support Edinburgh – monies which have been received specifically for family sessions in Edinburgh.

Family & Family Support Dundee – monies which have been received specifically for family sessions in Dundee.

Family & Family Support Fife - monies which have been received specifically for family sessions in Fife.

Fun & Friendship Club - Edinburgh – principal funders include Young Start and Shared Care Scotland's Short Breaks Fund, funded through the Scottish Government.

Restricted Capital Fund – supports the renovation of buildings and resources of adventure play sites.

Restricted Fixed Asset Fund – represents capital expenditure from restricted capital funding.

22 Unrestricted funds

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

	At 1 July 2025	Incoming resources	Resources expended	Transfers	At 30 June 2026
	£	£	£	£	£
Designated fixed assets	89,616	-	(20,510)	-	69,106
Digital Training	23,508	172,785	(142,051)	-	54,242
Dundee Schools	-	15,376	(183,843)	168,467	-
Edinburgh Schools	-	72,724	(169,971)	97,247	-
Family & Playscheme Sessions - Glasgow	46,578	198,439	(280,059)	35,042	-
Glasgow Schools	31,052	123,336	(186,706)	32,318	-
Oaklands	20,000	382,980	(304,980)	(78,000)	20,000
SDS Club - Edinburgh	-	59,222	(103,460)	44,238	-
WFWF EDAN	-	206,114	(247,663)	41,549	-
General funds	350,531	1,243,957	(330,758)	(741,337)	522,393
	561,285	2,474,933	(1,970,001)	(400,476)	665,741

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22 Unrestricted funds **(Continued)**

Previous year:	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
Designated fixed asset fund	109,331	-	(19,715)	-	89,616
Digital training	-	40,000	(16,492)	-	23,508
Dundee Schools	-	21,992	(63,822)	41,830	-
Edinburgh Schools	-	82,585	(155,238)	72,653	-
Family & Playscheme Sessions - Glasgow	-	57,000	(10,422)	-	46,578
Glasgow Schools	-	38,000	(6,948)	-	31,052
Oaklands	62,944	403,613	(272,962)	(173,595)	20,000
SDS - Edinburgh	-	60,750	(106,178)	45,428	-
WFWF EDAN	-	256,745	(212,210)	(44,535)	-
General funds	527,792	600,058	(619,843)	(157,476)	350,531
	700,067	1,560,743	(1,483,830)	(215,695)	561,285

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

The Trustees have created the following designated funds:

Designated Fixed Asset Fund – represents capital expenditure from unrestricted funding.

Digital Training – funds raised specifically to deliver a digital training platform in partnership with Tailor Ed.

Dundee Schools – funds for provision of services to schools in Dundee.

Edinburgh Schools – funds for provision of services to schools in Edinburgh.

Family & Playscheme Sessions – Glasgow – monies which have been allocated for family sessions in Glasgow as part of the payment received from Glasgow Life.

Glasgow Schools - funds allocated for provision of services to schools in Glasgow as part of the payment received from Glasgow Life.

Oaklands - funds for provision of services to Oaklands school in Edinburgh.

SDS – Edinburgh - funds raised from self-directed support funding.

WFWF EDAN - monies to fund services to the Edinburgh Disability and Neurodiversity Hub Collaborative service providers.

Docusign Envelope ID: E442394F-0A39-84F9-834D-50EA4DC4B7F4

23 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 30 June 2026:			
Tangible assets	69,105	1,890,538	1,959,643
Current assets/(liabilities)	723,479	59,966	783,445
Long term liabilities	(126,843)	-	(126,843)
	665,741	1,950,504	2,616,245

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 June 2025:			
Tangible assets	89,616	1,313,800	1,403,416
Current assets/(liabilities)	637,200	124,766	761,966
Long term liabilities	(165,531)	-	(165,531)
	561,285	1,438,566	1,999,851

24 Operating lease commitments

Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 £
Within one year	30,228	30,061
Between two and five years	102,228	108,456
In over five years	28,000	52,000
	160,456	190,517

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25 Related party transactions

Transactions with related parties

None of the trustees received any remuneration in the year (2025: £nil). Expenses were paid to one trustee during the year totalling £35 (2025: £Nil). No expenses were waived by trustees during the year (2025: £nil).

In the period, total donations of £713 were received from two Trustees (2025: £1,442 from thirteen).

26 Cash generated from operations

	2026	2025
	£	£
Surplus for the year	616,394	943,624
Adjustments for:		
Depreciation and impairment of tangible fixed assets	126,491	44,861
Movements in working capital:		
(Increase)/decrease in debtors	(290,330)	208,231
Increase in creditors	5,892	18,877
Increase/(decrease) in deferred income	107,600	(126,677)
Cash generated from operations	566,047	1,088,916

27 Analysis of changes in net funds

	At 1 July 2025	Cash flows	At 30 June 2026
	£	£	£
Cash at bank and in hand	749,651	(151,140)	598,511
Loans falling due within one year	(34,469)	(4,219)	(38,688)
Loans falling due after more than one year	(165,531)	38,688	(126,843)
	549,651	(116,671)	432,980