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Scottish Charity No. SC009193

LAYC

Registered as a Scottish Charitable Incorporated Organisation
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2026

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LAYC

REFERENCE AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2026

Charity Name:	LAYC (SCIO)
Registered Office and Operational Address:	Dunford House 7 Boroughloch Lane Edinburgh EH8 9NL
Scottish Charity Number:	SC009193
Board of Trustees:	
Office Bearers	Gillian Lithgow - President Allister Short – Chair Yvonne Kerr - Vice Chair Yash Agrawal - Treasurer (appointed 15th January 2026)
Members	Dean Shanks Lyndsey Ritchie Morag Wilson (appointed 29th October 2025) Helen Davis Pamela Martin Valerie Cox Will Bain (appointed 29th October 2025)
Co-opted Members	Lianne Swadel
Staff	Laurene Edgar – Director Emma Lee - Development Worker (Membership & Capacity Building) Alison McCallum - Business & Finance Support Officer Anna Molloy – Administrator
Independent Examiner:	Mr M.H Tuffaha Sterling Gate Accountants 3rd Floor 86-90 Paul Street London EC2A 4NE
Bankers:	Bank of Scotland Clerk Street Edinburgh EH8 9PP
Solicitors:	Gillespie Macandrew 5 Atholl Crescent Edinburgh EH3 8EJ
Association Advisors/Appointments:	Laurene Edgar - John Watson Trust

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LAYC
TRUSTEE'S ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

Public Benefit Statement

LAYC's mission statement is "LAYC will champion, grow and strengthen the quality of community-based youth and children's work by supporting our Member Groups to provide positive opportunities for children and young people."

The key purposes of LAYC are to:

- Act as a link between Member Groups and the wider youth and children's sector;
- Provide information and advice to Member Groups and the wider youth and children's work sector;
- Provide those services that support Member Groups and serves our purposes;
- Encourage public interest in youth and children's work and to assist in the formation of new groups where desired;
- Undertake innovative work consistent with our purposes;
- Raise funds to support our purposes;
- Co-operate with statutory bodies and with voluntary bodies, both within the area benefit and out with, which support our purposes; and
- To do all things which are lawful to promote the aforementioned purposes.

Structure, Governance and Management

Since 1 April 2012 LAYC has been a Scottish Charitable Incorporated Organisation (SCIO) registered with the Office of the Scottish Charity Regulator (OSCR).

After a governance review by the Board of Trustees, alterations to the 2021 LAYC SCIO constitution were approved at the AGM in 2025 and lodged with OSCR.

The Board of Trustees may contain a maximum of 14 Trustees including 3 Office Bearer positions, 7 Members (or representatives of Members) appointed by the Annual General Meeting and up to 3 co-opted Trustees who have specific skills which would be of benefit to LAYC.

LAYC Office Bearers are elected for a 3-year term (with a maximum of 2 terms before they must stand down). Member-elected Trustees and serving co-opted Trustees are subject to re-election annually at the Annual General Meeting.

All Trustees are required to make a declaration that they are not disqualified from taking up a Trustee position.

LAYC encourages enquiries about joining the organisation's Board and invites nominations from Member Groups in the lead up to the Annual General Meeting. New Trustees or potential Trustees meet with the LAYC Director and Chairperson to discuss the role and its responsibilities. New Trustees are provided with Trustee policies and procedures and other key LAYC documents, such as the current Strategic Plan. All Trustees must successfully complete a probationary period.

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Structure, Governance and Management (continued)

LAYC benefits from a Board of Trustees and staff team who bring a range of skills including: voluntary sector youth work, public sector, local authority, corporate and finance experience. The Board considers that they, together with the Director, comprise the key management personnel. The Trustees give their time freely and set the pay and remuneration of the LAYC staff.

The Board of Trustees met on 7 occasions across the year. The Finance Sub-Committee met on 7 occasions, and the Fair Work Sub-Committee met on 8 occasions.

The Board of Trustees is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. 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 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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 appropriate to assume that the charity will continue operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at a time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts, responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objects and Activities

LAYC is an intermediary organisation and part of the Youth Scotland Network. At year ending 31st March 2026, there were 131 community-based youth and children's organisations in the LAYC network, covering East, Mid, and West Lothian, as well as the City of Edinburgh. Collectively, these organisations provide services to 33,482 children and young people, supported by 2,618 staff and 1,158 volunteers.

LAYC champions, strengthens and develops youth and children's work in this geographical area through the provision of support, information and training to the network of Member Groups engaging children and young people within their local communities. In addition to these services, LAYC plays a representation role within local strategic decision-making processes that affect youth and children's work.

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Objects and Activities (continued)

LAYC delivers an annual training and capacity-building programme. This programme is led by the needs of the youth and children's work sector - to meet both the needs children and young people are presenting at local community organisations, but also the training and development needs staff and volunteers are identifying for themselves as professionals. The training and capacity building programme covers a variety of topics – child protection, trauma-informed practice, additional support needs, Children's Rights, outdoor play, young people's sexual health and substance use. The training programme also includes two accredited learning opportunities, SCQF Level 3 Ready for Youth Work and SCQF Level 6 Professional Development Award in Youth Work.

LAYC provides access to essential support and advice that strengthens the capacity of community-based youth and children's organisations to deliver safe, effective, and improved services for children and young people. This includes guidance on Protecting Vulnerable Groups (PVG) Scheme membership and records, insurance, and organisational policy and procedure development. LAYC continues to support Member Groups with Governance Health Check-ups, offering tailored support to help ensure good governance practices across the network.

Almost 50% of staffing in the LAYC network is contributed by volunteers, with some of the Member Groups completely volunteer-led. The support, advice and representation accessed through LAYC for these groups particularly assists with the reduced capacity and assures Members Groups who can be distant from policy landscape are engaged.

LAYC plays an integral representation role for the network of Member Groups and often the wider Edinburgh and Lothian youth and children's work sector. The position as an intermediary organisation and relationship with strategic partners, including national youth work agencies (Youth Scotland and Youthlink Scotland) and local authorities, provides a route and ensures a voice for community-based organisations to be included in discussions and decision-making that affect the youth and children's work sector.

LAYC facilitates Membership forums, providing a space to meaningfully use the representation role and act as the conduit between grassroots organisations gathering the voice of young people and strategic decision-making. The forums are: After School Clubs Forum and Youth Work Managers Forum. These offer the opportunity to connect peers, share knowledge and resources. LAYC's facilitation of forums is empowering for many of the smaller and marginalised community-based organisations, who can connect in a safe space and understand they have a route to influence decision-making.

Over 50% of LAYC Member Groups are within the bottom quintiles of the Scottish Index of Multiple Deprivation, with many more community groups benefiting service users from areas of deprivation, despite post code of registered address. Universal youth and children's work services play a critical role in prevention as well as early intervention around issues such as mental health and poverty-related attainment gap.

LAYC holds a shared Membership with Youth Scotland, organisations joining in the Lothian area are also Members of Youth Scotland and can access the benefits of both LAYC and Youth Scotland as intermediary organisations.

The level of co-operation and collaboration between LAYC and the other independent Area Associations – Youth Borders, Youth 1st and Youth Highland continues, offering a place for peer support, collaboration and sharing challenges as well as successes.

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Objects and Activities (continued)

The connection with Youth Scotland also delivers practical benefits at a local level to LAYC Member Groups such as youth awards and Cashback support, alongside other one-off project opportunities.

Achievements and Performance

April 2025 was the start of Year 2 of LAYC's 3-year Strategic Plan. The Plan is structured around three key areas: Connect, Facilitate, and Champion. In addition to supporting external delivery, the Strategic Plan places an internal focus on good governance, including undertaking governance reviews, promoting opportunities for self-evaluation, and embedding Fair Work principles across the organisation.

Connect

"We act as a link between Member Groups and wider youth and children's work services, sharing ideas, challenges and concerns"

The difference LAYC wants to make:

LAYC creates opportunities for Member Groups and other stakeholders to work together, increasing and strengthening partnerships.

How we have achieved this in Year 2:

- 21 Membership Forums have been facilitated with 473 engagements from Managers.
- 414 hours of Member Group representation with Strategic Partnerships and associated working groups, listed below:

- City of Edinburgh Council Connected Communities Steering Group
- City of Edinburgh Violence Against Women, Children and Young People working group
- Edinburgh Bonfire Community Inclusion Partnership
- Edinburgh Child Exploitation and Contextual Safeguarding Group
- Edinburgh Child Protection Committee
- Edinburgh Child Protection Committee Learning and Development Subgroup
- Edinburgh Child Protection Inspection Readiness
- Edinburgh Child Protection Liaison Group
- Edinburgh Children's Partnership
- Edinburgh Children's Partnership GIRFEC subgroup
- Edinburgh Children's Partnership Joint Commissioning subgroup
- Edinburgh Children's Partnership Place subgroup
- Edinburgh Children's Partnership Poverty subgroup
- Edinburgh Children's Partnership Single Point of Access/Community Mental Health subgroup
- Edinburgh Children's Partnership Trauma Informed Practice subgroup
- Edinburgh Children's Partnership Whole Family Wellbeing subgroup
- Edinburgh Children's Partnership Youth Work subgroup
- Edinburgh Children's Services Plan Short Life Working Group
- Edinburgh Community Learning and Development Partnership

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Achievements and Performance (continued)

- Edinburgh Gold Group – Bonfire Night
- Edinburgh Partnership Early Learning and Childcare Short Life Working Group
- Edinburgh Partnership Management Group
- Edinburgh Trauma Ambassadors
- Edinburgh Youth Employment Partnership
- Edinburgh's Corporate Parenting Board
- Edinburgh's Promise Delivery Group
- Edinburgh's Serious and Organised Crime Governance Group – Contextual Safeguarding
- Education Scotland UNCRC
- Healthy Respect Sexual Harassment Top Tips working group
- Healthy Respect Young People's Sexual Health Subgroup
- Network of Networks – End Poverty Edinburgh
- NHS Lothian Children and Young People Neurodiversity Communications and Engagement Group
- Playwork Education and Training Council
- Police Scotland Empowering Change Steering Group
- Scottish Health Equity Research Unit Action Learning Sets
- Scottish Youth Work Research Steering Group
- South East and Central Community Learning & Development Continuous Professional Development Consortium
- Team Around Community Development Group

LAYC is the current Chair of the Edinburgh Community Learning and Development Partnership. LAYC also chairs the Edinburgh Children's Partnership Youth Work subgroup.

Facilitate

"We provide advice, support, information and training to Member Groups on matters affecting youth and children's work"

The difference LAYC wants to make:

The capacity of Member Groups is supported and increased, strengthening the delivery of local services.

How we have achieved this in Year 2:

- 41 training courses offered.
- 615 participant places provided.
- 2 youth work accredited learning courses delivered.

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Achievements and Performance (continued)

The training programme is youth work-led and is a result of continuous training needs analysis. Topics covered throughout Year 2 of LAYC's Strategic Plan include: trauma-informed practice, child protection, self-harm, young people and substance use, young people and sexual health, children's rights, art therapy and additional support needs.
The 2025/2026 programme continued to provide an accredited youth work pathway through the SCQF Level 3 Ready for Youth Work and SCQF Level 6 Professional Development Award in Youth Work.

All training sessions are evaluated using a pre and post-evaluation form, where participants are asked to self-report levels of knowledge, skills and confidence using a sliding scale. The results continue to show a significant increase in all these outcomes, with 95% of participants involved in training in Year 2 reporting an increase.

Champion

"LAYC encourages interest in youth and children's work and are a voice for the sector in Lothian"

The difference LAYC wants to make:
The interests of Member Groups are strategically represented, ensuring a voice for youth and children's organisations to be included in decision-making.

How we have achieved this in Year 2:

- 125 training impact social media posts
- 46 Meet the Members posts
- 22,829 website views

Throughout Year 2, LAYC continued with a Membership digital engagement initiative – "Members Spotlight" – which seeks opportunities to highlight different Member Groups and their work. This initiative aims to celebrate the impact and reach of community-based youth and children's work across the network.

LAYC's social and digital media strategy has increased focus on the Members area of the website and the FAQs section in Year 2, ensuring these meet the needs of Members and provide a useful digital space.

Good Governance

"LAYC are committed to meeting fair work criteria and facilitating self-evaluation and governance health checks".

The difference LAYC wants to make:
Staff and volunteers are supported and listened to, making LAYC a good place to work.

How have we achieved this in Year 2:

- Fair Work Sub-Committee met on 8 occasions
- 12 Member Groups have been supported with 1:1 governance health checks
- 51 Member Groups supported by LAYC with PVG scheme

131 Member Groups supported more generally with advice and information relating to governance, policy and procedures.

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Funding

LAYC is grateful to all funders who support the work of the organisation and enable the core activities to take place, in turn supporting a network of 131 community-based youth and children's organisations.

LAYC continues to be awarded £120,000 from the City of Edinburgh Council for 2025/2026 as part of a 3-year Managed Grant Fund from Connected Communities Edinburgh.

LAYC remains grateful to The Hope Trust for an annual donation. In 2025/2026 this donation supported the delivery of substance misuse training for youth and children's workers and volunteers as part of the LAYC's training and capacity building programme.

Dr Guthrie's Association, Essentia Foundation, Nancie Massey Charitable Trust, NWH, and Stafford Trust all made a contribution to LAYC's core training programme in 2025/2026, enabling the provision of training topics for youth and children's workers.

Scottish Children's Lottery supported delivery of the accredited youth work pathway, funding participant places on SCQF 3 Ready for Youth Work and SCQF PDA in Youth Work.

The Gannochy Trust invested £20,974 in 2025/2026, the final year of a 3-year fund. This investment supports the delivery of accredited learning pathways, including SCQF Level 3 Ready for Youth Work, SCQF Level 6 Professional Development Award in Youth Work, and the range of youth work awards delivered through the Membership.

Through Youth Scotland, LAYC was supported to deliver Cashback activity again this year, administering a total of £2000 to the Lothian Membership. £2000 of funding supported youth work provision in Midlothian to deliver activities to young people at risk of anti-social behaviour during bonfire period.

An additional funded partnership with Youth Scotland was agreed in 2025/2026. Amplify is a new three-year Scotland-wide youth participation programme funded by The National Lottery Community Fund (UK Fund) and administered through Youth Scotland. LAYC will deliver all four strands of Amplify locally in Edinburgh and the Lothians: iLead, Amplify Action, Worker Training & Support, and Community Stakeholder Engagement.

Through the City of Edinburgh Council Central Bonfire Community Inclusion Partnership, LAYC administered £14,483.89 in small grants to Edinburgh Member Groups who were providing activities with children and young people over the bonfire period, with the purpose of reducing harmful and anti-social behaviours.

In 2025/2026, LAYC continued to lead the Edinburgh Whole Family Wellbeing Parent Led Childcare Collaborative project in partnership with Liberton After School Club, Trinity and Victoria After School Club, and NHS Lothian. The project continued to focus on strengthening existing after-school club provision within the LAYC network, while also establishing a new service in an area identified as having a gap in school-age childcare provision. During Year 2, a further year of funding was agreed on a tapering grant arrangement for project delivery between July 2026 and June 2027.

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Reserves Policy

The Board of Trustees has set a policy to work towards maintaining free reserves equivalent to 6 months' running costs. It is considered that this level of reserves is financially prudent to enable appropriate and informed decision-making. At the 2026 year-end, the free reserves stood at £28,225 (2025: £17,127), which is below the target level, and the Board continues to prioritise building reserves towards this goal. Although it should also be recognised that the LAYC Board of Trustees is able to draw upon funds within the Joyce Dunford Bequest Fund, as reflected in the Designated Fund.

Grant Making Policy

The Trustees shall continue to maintain the Joyce Dunford Bequest for the purpose of supporting the work of LAYC and for the benefit of Member Groups, including the provision of small grants as and when appropriate. The Trustees further retain the right to review the level of funds held within it, and to reallocate part or all of them where that is considered to be in the best interests of LAYC.

Investment Policy

In accordance with its constitution, the Board of Trustees has the power to invest in such stocks, shares and ethical assessment. Where it is found that the activities in question may impact negatively on people's health and general wellbeing, the investment would be considered unacceptable. However, first consideration will be given to invest directly for the benefit of Member Groups in line with LAYC's objectives.

Plans for Future Periods

LAYC will continue with delivery of core services and meeting the Strategic Priorities set out in the 3-year Strategy: Connect, Facilitate, Champion and Good Governance.

Connected Communities Edinburgh continues for a final year in 2026/2027, and LAYC will continue with the delivery of the targets set out in the grant funding agreement to benefit Edinburgh-based Member Groups.

Whole Family Wellbeing moves into the final year of the project in 2026/2027. Project legacy is already being considered, and what will be absorbed into LAYC's core services and support for regulated school-age childcare providers.

The work of the Amplify project will be further embedded in 2026/2027 and further strengthen LAYC's engagement with Community Planning structures across the organisation's geographical area.

The 3-year Strategic Plan will reach a conclusion, and a full report will be published on the achievements across the lifespan of the Plan. Consultation and planning will commence in 2026 for a revised Strategy beyond 2027.

Development plans to further improve internal data collection and impact monitoring will also support the development of a new Strategic Plan.

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Risk Management

The LAYC Board of Trustees revised the organisation's Risk Register in 2025/2026 with a process in place to review quarterly. This work reflects LAYC's commitment to strong governance, accountability, and continuous improvement.

The revised Risk Register serves as a practical tool to support the Board and staff team in identifying, assessing, and mitigating risks in a proactive and transparent way. It will also support more effective decision-making and oversight, ensuring that LAYC continues to meet the needs of its Member Groups and partners while maintaining organisational resilience.

Climate Considerations

Throughout 2025/2026, there has been an increased focus on LAYC's physical building assets to maintain the aging property. This has included a specific focus on climate considerations for the building.

LAYC has engaged in support from Net Zero Edinburgh, including a series of workshops which helped to develop a Net Zero action plan for LAYC.
An action plan is now in place, as part of a wider facilities management action tracker, with a RAG status. Some of the lower-capacity and resource requirement actions have been completed.

LAYC leveraged Climate Consideration support for interested Member Groups, sharing learning as the organisation itself focused on net zero ambitions.

Financial Review

The charity's total income for the year ended 31 March 2026 was £383,087 (2025: £375,349). The principal source of income continued to be donations and legacies of £353,059 (2025: £347,022). Income from charitable activities amounted to £25,329 (2025: £22,993), while investment income totalled £4,274 (2025: £4,584).

Total expenditure during the year was £320,771 (2025: £265,487). Expenditure was incurred in the furtherance of the charity's objectives and activities in accordance with the aims of the organisation.

At the year end, the charity held total funds of £619,635 (2025: £557,319), unrestricted funds of £427,480 (2025: £425,647) and restricted funds of £192,155 (2025: £131,672). Restricted funds are held for specific purposes in accordance with the requirements of donors and funding providers and will be applied to those purposes in future periods.

The charity total funds of £619,635 (2025: £557,319) of which £331,825 (2025: £341,091) relates to tangible fixed assets, comprising Dunford House, the LAYC premises of £330,144 (2025: £338,100) and computer equipment of £1,681 (2025: £2,991).

The Trustees are satisfied with the financial position of the charity at the year end and consider that the resources available will enable the charity to continue delivering its charitable activities and objectives in the forthcoming year.

Signed by:
August 17, 2026
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Allister Short
Chair

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LAYC

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Independent Examiner's Report to the Trustees of LAYC Trust

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 13 to 25.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:
M. Tuffaha
119507BD8889432...

August 17, 2026

Mr M.H Tuffaha AFA
Associate Member – Institute of Financial Accountants
Sterling Gate Accountants
3rd Floor, 86-90 Paul Street, London, EC2A 4NE

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LAYC

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £
Income:							
Donations and legacies	2	9,500	343,559	353,059	6,700	340,322	347,022
Charitable activities	3	25,329	-	25,329	21,393	1,600	22,993
Other trading activities		425	-	425	750	-	750
Investments		4,274	-	4,274	4,584	-	4,584
Total income		39,528	343,559	383,087	33,427	341,922	375,349
Expenditure:							
Charitable activities	4	(37,695)	(283,076)	(320,771)	(21,118)	(244,369)	(265,487)
Total expenditure		(37,695)	(283,076)	(320,771)	(21,118)	(244,369)	(265,487)
Net income/(expenditure) before other movements		1,833	60,483	62,316	12,309	97,553	109,862
Pension scheme adjustments		-	-	-	(251)	-	(251)
Net income and movement in funds		1,833	60,483	62,316	12,058	97,553	109,611
Total funds brought forward		425,647	131,672	557,319	413,589	34,119	447,708
Total funds carried forward	10	427,480	192,155	619,635	425,647	131,672	557,319

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LAYC

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 (£)	2025 (£)
Fixed assets			
Tangible assets	7	331,825	341,091
Current assets			
Debtors and prepayments	8	2,261	1,808
Cash at bank and in hand		314,325	243,998
		316,587	245,806
Creditors: amounts falling due within one year	9	(28,777)	(29,578)
Net current assets		287,810	216,228
Net assets excluding pension liability		619,635	557,319
Defined benefit pension scheme liability		-	-
Net assets including pension liability		619,635	557,319
Represented by:			
Funds – reserves			
Unrestricted – General		188,307	182,918
– Revaluation reserve		171,744	175,300
– Designated		67,429	67,429
		427,480	425,647
Restricted		192,155	131,672
	10	619,635	557,319

The financial statements were approved by the Trustees and signed on its behalf by:

Signed by:

August 17, 2026

Allister Short
Chair

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1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements.

The financial statements are presented in Sterling which is the functional currency of the charity and rounded to the nearest £1.

The financial statements have been prepared in accordance with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019 and the Financial Reporting Standard applicable in the United Kingdom and republic of Ireland (FRS 102).

LAYC meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees have assessed the charity's ability to continue as a going concern, and have reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

1.2 Income recognition

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

Donations, legacies, and similar incoming resources are included in the period in which they are receivable, which is when the charity is entitled to the resource.

Charitable income, which can include income from grants and membership subscriptions, is recognised when the charity has entitlement to the funds, any performance conditions attached to the income resources have been met, it is probable the income 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.

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1.3 Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The charity is not registered for VAT and expenditure therefore includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulations and good practice. They therefore include the costs of independent examination and costs linked to the strategic management of the charity. Other support costs relate to the administrative costs of running the charity and are allocated to charitable activities accordingly.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

1.4 Tangible fixed assets

Tangible fixed assets except heritable property are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £1,000 are not capitalised.

A policy of valuation has been adopted for heritable property by LAYC. An independent market valuation at 10 May 2024 was provided by Graham + Sibbald LLP of £345,000. There is no prescribed minimum period between valuations, however where the valuation model is adopted the carrying value should be reviewed with sufficient frequency to ensure that the valuations remain current.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

1. Heritable property - 50 years
2. Furniture and equipment:
    a. Computer - 4 years
    b. Other - 10 years

1.5 Debtors

Debtors and prepayments are recognised at the settlement amount due.

1.6 Cash at bank

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

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1.7 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 a 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.

1.8 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.

1.9 Fund accounting

Funds held by the charity are either:

Unrestricted funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the Board of Trustees. Unrestricted funds include a revaluation reserve representing the restatement of heritable assets at market value.

Designated funds – included within unrestricted funds, funds have been designated where the Trustees, at their discretion, have created a fund for a specific purpose.

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

1.10 Pension costs

LAYC is a member of the Scottish Voluntary Sector Pension Scheme (the Scheme) which is a multi-employer defined benefit scheme. This Scheme closed to future accrual on 31 March 2010. It is not possible to confirm LAYC's share of underlying assets and liabilities of the Scheme and the Scheme is therefore accounted for as a defined contribution scheme. The Scheme is currently in deficit funding agreement which is in place with LAYC. The net present value of the deficit reduction contributions payable under the agreement are reflected as a provision on the balance sheet and the movements on this provision in each period charged or credited through the Statement of Financial Activities.

LAYC also contributes to the individual personal pensions of employees. The contributions payable is charged to the Statement of Financial Activity in the period to which they relate.

1.11 Taxation

As a charity, LAYC is exempt from tax on income and capital gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

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2. Donations and Legacies	Unrestricted Funds	Restricted Funds	2026	2025
	£	£	£	£
Grants				
Amplify	-	3,219	3,219	-
Bairdwatson Charitable Trust	-	-	-	7,819
Bequest Donation	7,500	-	7,500	-
Charities Trust	-	-	-	700
City of Edinburgh Council Community Mental Health	-	-	-	2,000
City of Edinburgh Council Connected Communities	-	120,000	120,000	120,000
City of Edinburgh Council Diversionary Activity Fund	-	14,484	14,484	10,307
Dr Guthrie's Association	-	-	-	800
Foundation Scotland Essentia	-	500	500	3,000
Gannochy Trust	-	20,974	20,974	19,950
Generation Cashback Phase 6 Year 3	-	1,000	1,000	1,000
Longstone After School Club	-	-	-	5,152
NWH Group	-	-	-	971
Scottish Children's Lottery	-	7,500	7,500	-
Stafford Trust	-	-	-	3,000
The Hope Trust	-	2,500	2,500	2,500
Nancie Massey Charitable Trust	-	4,000	4,000	2,500
City of Edinburgh Whole Family Wellbeing	-	169,382	169,382	161,323
Youth Scotland PDA and Youth Work Support	2,000	-	2,000	6,000
Total	**9,500**	**343,559**	**353,059**	**347,022**

3. Income from Charitable Activities

	Unrestricted funds	Restricted funds	Total funds 2026	Total funds 2025
Affiliation fees	13,558	-	13,558	12,958
Training and other income	11,771	-	11,771	10,035
Total	**25,329**	**-**	**25,329**	**22,993**

Income from charitable activities was £25,329 (2025: £22,993) of which £25,329 (2025: £21,393) was unrestricted and Nil (2025: £1,600) was restricted commission income.

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4. Charitable Activities	**Unrestricted** £	**Restricted** £	**2026** £	**2025** £
Directly allocated to activities:				
Disclosure fees	9,078	-	9,078	5,940
Staff costs	14,930	148,127	163,057	152,896
Subscriptions	509	-	509	459
Training costs	2,656	6,660	9,316	4,306
Project awards	-	55,172	55,172	50,240
	27,173	209,959	237,132	213,841
Support costs:				
Staff costs	-	11,050	11,050	700
Pension costs	3,701	6,093	9,793	9,999
Depreciation	8,177	1,088	9,265	9,313
Premise costs	17,947	17,057	35,005	14,902
Office costs	7,811	-	7,811	7,188
Travel	573	-	573	1,315
Computer & website costs	2,108	-	2,108	2,729
Meeting expenses	78	5,033	5,111	229
Bank charges	49	-	49	32
Sundry	73	-	73	662
Governance costs	2,801	-	2,801	4,577
Core costs recharges	-32,797	32,797	-	-
	10,522	73,117	83,639	51,646
	37,695	283,076	320,771	265,487

5. Governance costs	**2026** £	**2025** £
Independent examiners fee	2,400	4,577
Accountancy fee	401	-
Total	**2,801**	**4,577**

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6. Staff costs

	2026	2025
	£	£
Salaries	153,544	143,731
Social Security costs	9,513	9,866
Pension costs	9,793	9,999
	172,851	163,596

	No.	No.
The average number of staff during the year was:		
Operational and administration	4	4

No employee received remuneration of more than £60,000 (2025: none).

Members of the Board of Trustees received no remuneration nor were reimbursed any expenses in the year. The Director is the other member of key management, and the total remuneration cost was £66,384 (2025: £61,340 - this figure has been restated as the employer NI contribution was added in full without deducting the employment allowance that was claimed).

7. Tangible fixed assets

	Heritable Property	2026 Office equipment	Total	2025 Total
	£	£	£	£
Costs				
At 1 April 2025 and at 31 March 2026	397,800	12,651	410,451	410,451
Aggregate depreciation				
At 1 April 2025	59,700	9,660	69,360	60,048
Depreciation charge	7,956	1,309	9,265	9,312
At 31 March 2026	67,656	10,970	78,626	69,360
Net Book Value				
At 31 March 2026	330,144	1,681	331,825	341,091
At 31 March 2025	338,100	2,991	341,091	350,403

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8. Debtors and Prepayments

	2026	2025
	£	£
Prepayments	1,660	1,374
Trade debtors	601	434
	2,261	1,808

9. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals	2,400	4,230
Deferred income	8,355	8,367
Other creditors	5,863	4,822
Funds held as custodian – Donald Gorrie Challenge Award	12,159	12,159
	28,777	29,578

	2026	2025
	£	£
(a) Movement in deferred income can be analysed as follows:		
Balance brought forward	8,367	7,516
Released in year	-8,367	-7,516
Deferred in year	8,355	8,367
Balance carried forward	8,355	8,367

Deferred income comprises affiliation fees prepaid for 2025/2026.

(b) Funds held as custodian – Donald Gorrie Challenge Award ('DGCA')

The family of the late Donald Gorrie provided funds to directly benefit disadvantaged young people who are engaged with the youth project 6VT. These funds are held on behalf of DGCA by LAYC in a separate designated bank account. The funds are managed under a Memorandum of Understanding between the Gorrie Family, 6VT and LAYC. Funds will be accessed as required to support young people engaging with 6VT services.

No Funds deposited or drawn in the year, leaving a balance of bank funds held at the year-end of £12,159.

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10. Funds	At 1 April 2025 £	Income £	Expenditure £	Gains/ losses £	Transfers £	At 31 March 2026 £
2025/26						
Unrestricted – General	182,918	39,528	(34,139)	-	-	188,307
Revaluation Reserve	175,300	-	(3,556)	-	-	171,744
Designated Joyce Dunford Bequest	67,429	-	-	-	-	67,429
	425,647	39,528	(37,695)	-	-	427,480
Restricted						
Amplify	-	3,219	(3,219)	-	-	-
City of Edinburgh Council Connected Communities	-	120,000	(120,000)	-	-	-
City of Edinburgh Council Diversionary Activity Fund	-	14,484	(14,484)	-	-	-
City of Edinburgh Council Community Mental Health	350	-	(350)	-	-	-
City of Edinburgh Whole Family Wellbeing	106,546	169,382	(108,356)	-	-	167,572
Foundation Scotland Essentia	1,000	500	(1,500)	-	-	-
Gannochy Trust	16,230	20,974	(15,117)	-	-	22,087
Generation Cashback Phase 6 Year 3	-	1,000	(1,000)	-	-	-
Longstone After School Club	3,000	-	(3,000)	-	-	-
Nancie Massey Charitable Trust	-	4,000	(3,200)	-	-	800
NWH Group	971	-	(971)	-	-	-
Scottish Children's Lottery	-	7,500	(7,500)	-	-	-
SCVO Digital Device Fund	1,994	-	(1,088)	-	-	906
Stafford Trust	881	-	(881)	-	-	-
The Hope Trust	700	2,500	(2,410)	-	-	790
	131,672	343,559	(283,076)	-	-	192,155
	557,319	383,087	(320,771)	-	-	619,635

The charity's general reserves consist of funds which the charity may use for its purpose at its discretion. Unrestricted funds includes the net value of the charity's building, with a split between readily available cash and fixed assets disclosed in note 11.

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Designated Funds

The Joyce Dunford Bequest was established following a donation by a late President, and it is a designated fund that is used to support member groups through the provision of LAYC core services.

Restricted Funds

- Amplify - Amplify is a three-year Scotland-wide youth participation programme funded by The National Lottery Community Fund (UK Fund), and administered through Youth Scotland. LAYC will deliver all four strands of Amplify locally in Edinburgh and the Lothians: iLead, Amplify Action, Worker Training & Support, Community Stakeholder Engagement.
- City of Edinburgh Council Connected Communities – intermediary support to Edinburgh-based member groups.
- City of Edinburgh Council Community Mental Health – support to develop CEC Community Mental Health Wellbeing Pages and provision of vouchers for young people involved in Community Mental Health Consultation.
- Longstone After School Club – transferring of assets from the dissolution of Longstone After School Club as a charity, partly funds to support the after school club network, partly administration costs, and a 12-month ring-fenced grant to support a new out of school care provider in Longstone.
- NWH Group - delivery of self-harm training for youth and children's workers.
- Stafford Trust – delivery of play-based training for youth and children's workers.
- The Hope Trust – delivery of substance misuse training for youth and children's workers.
- SCVO Digital Device Fund – purchase of digital devices to support CLD activity of LAYC.
- Foundation Scotland Essentia – delivery of youth work accredited pathway training for youth and children's workers.
- Nancie Massey Charitable Trust – delivery of mental health training for youth and children's workers.
- Generation Cashback Phase 6 – administration and support to Member Groups accessing Cashback grant through Youth Scotland.
- City of Edinburgh Council Diversionary Activity Fund – small grants provided to Member Groups to deliver diversionary activities over bonfire period.
- Gannochy Trust – to support the delivery of youth awards in Lothian with non-formal learning through voluntary activity in the community.
- Scottish Children's Lottery - A contribution towards LAYC's Aspiring Young Youth Workers programme.
- City of Edinburgh Whole Family Wellbeing - an initial two-year project with a 1-year extension, focused on strengthening existing after school club provision within the LAYC network, while also establishing a new service in an area identified as having a gap in school-age childcare provision.

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	At 1 April 2024	Income	Expenditure	Gains/ (losses)	Transfers	At 31 March 2025
	£	£	£	£	£	£
2024/25						
Unrestricted – General	195,073	33,427	(18,618)	(251)	(26,713)	182,918
Revaluation Reserve	177,800	-	(2,500)	-	-	175,300
Designated						
Joyce Dunford Bequest	40,716	-	-	-	26,713	67,429
	413,589	33,427	(21,118)	(251)	-	425,647
Restricted						
Bairdwatson Charitable Trust	-	7,819	(7,819)	-	-	-
City of Edinburgh Council Connected Communities	-	120,000	(120,000)	-	-	-
City of Edinburgh Council Connected Communities Redesign	7,911	-	(7,911)	-	-	-
City of Edinburgh Council Diversionary Activity Fund	500	10,307	(10,807)	-	-	-
City of Edinburgh Council Community Mental Health	-	3,600	(3,250)	-	-	350
City of Edinburgh Whole Family Wellbeing	-	161,323	(54,777)	-	-	106,546
Dr Guthrie's Association	1,000	800	(1,800)	-	-	-
Foundation Scotland Alcohol Awareness	4,985	-	(4,985)	-	-	-
Foundation Scotland Baillie Gifford	724	-	(724)	-	-	-
Foundation Scotland Essentia	1,000	3,000	(3,000)	-	-	1,000
Foundation Scotland Ukrainian Response Fund	5,500	-	(5,500)	-	-	-
Gannochy Trust	7,917	19,950	(11,637)	-	-	16,230
Generation Cashback Phase 6 Year 3	-	1,000	(1,000)	-	-	-
Longstone After School Club	-	5,152	(2,152)	-	-	3,000
Nancie Massey Charitable Trust	1,500	2,500	(4,000)	-	-	-
NWH Group	-	971	-	-	-	971
SCVO Digital Device Fund	3,082	-	(1,088)	-	-	1,994
Stafford Trust	-	3,000	(2,119)	-	-	881
The Hope Trust	-	2,500	(1,800)	-	-	700
	34,119	341,922	(244,369)	-	-	131,672
	447,708	375,349	(265,487)	(251)	-	557,319

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11. Net assets analysis of funds	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Fixed Assets	331,825	-	-	331,825
Net current assets	28,225	67,429	192,155	287,809
At 31 March 2026	360,051	67,429	192,155	619,635
Fixed Assets	341,091	-	-	341,091
Net current assets	17,127	67,429	131,672	216,228
At 31 March 2025	358,218	67,429	131,672	557,319

12. Pension commitments

(a) Defined contribution pension arrangements

LAYC contributes to the individual personal pension plans of employees. The contributions made in the year were £9,793 (2025: £9,999) representing an employer contribution of 7% of pensionable pay.

(b) Defined benefit pension arrangements

The company participates in the scheme, a multi-employer scheme which provides benefits to some 77 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

13. Related Party Transaction

There were no related party transactions during the year (2024-25: Nil).