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Muirhouse Youth Development Group

(Charity Number: SC028495)
67 Pennywell Road, Edinburgh, EH4 4NL

Steven Smillie
CT
Chartered Accountants
61 Dublin Street
Edinburgh
EH3 6NL

Dear Sir,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 March 2026. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing {UK) and that you do not express an audit opinion.

2 We confirm that the charity was entitled to exemption under regulation 10 of the Charities Accounts {Scotland) Regulations 2006 to have its financial statements for the financial year ended 31 March 2026 audited.

3 We have fulfilled our responsibilities as Trustees as set out in the terms of your engagement letter, under the Charities and Trust Investment (Scotland) Act 2005 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards {United Kingdom Generally Accepted Accounting Practice}, for being satisfied that they give a true and fair view and for making accurate representations to you.

4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and Trustees meetings and correspondence with the Scottish Charity Regulator.

6 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

7 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

8 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

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9 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

10 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

11 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

12 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

13 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

14 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

15 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

16 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Julia Hodgson

.....

Trustee

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Charity No: SC028495
Company No: SC365767

MUIRHOUSE YOUTH DEVELOPMENT GROUP (Known as MYDG)

(A Company Limited by Guarantee)

Report & Unaudited Financial Statements For the year ended 31 March 2026

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Charity Information

Charity Name	Muirhouse Youth Development Group (Known as MYDG)
Company Number	SC365767
Charity Number	SC028495
Address	67 Pennywell Road Edinburgh EH4 4NL
Secretary	Mr M Rondina-Scales
Trustees	Mr C Powers (appointed 8 October 2025) Mr C Sweeny (Finance Convenor) Ms G Mclean (appointed 8 October 2025) Mr J Christine (resigned 25 February 2026) Ms J Hodgson (Chair) Mr L Begbie (resigned 29 May 2025) Ms C van Beusekom (appointed 8 October 2025)
Independent Examiner	Steven Smillie CA Chiene + Tait LLP (trading as CT) 61 Dublin Street Edinburgh EH3 6NL

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Trustees Annual Report

The Trustees present their Annual Report and Accounts for the year ending 31 March 2026. The Board of Trustees are satisfied with the performance of the charity during the financial year and consider that the charity is in a strong position to continue its activities during the coming year, and the charity's assets are adequate to fulfil its obligations.

Vision and Mission

MYDG wants young people from Muirhouse and north Edinburgh to be fully seen, supported and celebrated - able to flourish with confidence and to access the support they need, when and how they need it.

MYDG engages young people in positive, purposeful activities that give them new experiences, perspectives and aspirations so they don't feel defined by social circumstances.

Charitable purposes

In MYDG's Constitution, our charitable objectives are stated as follows:

- The provision of recreational and educational facilities to young people in Muirhouse and surrounding areas in order to increase self-esteem and raise aspirations to develop a sense of self, others and their community.
- The advancement of citizenship and promotion of civic responsibility in the young people of Muirhouse and surrounding areas as an outcome of participation in the activities and events.

Activities

MYDG provides a 'safe space' where all children and young people in Muirhouse are welcomed, supported and celebrated. MYDG youth workers act as role models, building trusted relationships with young people to help them navigate the world around them so they have the best chance of thriving. Our work is about encouraging children and young people to participate in activities that will make coming to school more enjoyable and fulfilling, enabling them to make friends, have fun, learn life skills, gain meaningful work experience and find their place in the world.

Every week, there are sports that encourage healthy living such as football and swimming. Participants can also gain qualifications e.g. in life guarding. Boys and girls have separate male and female youth leaders and MYDG is sensitive to different cultural and faith-based needs such as girls-only swimming and fasting throughout Ramadan. Many young people find joy in creative activities which also help improve focus and reduce anxiety. There are activities designed to help young people make positive choices so that they can enjoy good mental health – learning how to handle the pressures they might feel, how to disagree agreeably with others, and avoid unhelpful paths like drugs and addiction.

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Trustees Annual Report

Activities (continued)

Holiday programmes are run to ensure the support that's vital for many children and young people does not stop outside school term-time. MYDG also runs a youth-hostel style retreat centre at Ratho, near Edinburgh Airport, which provides time-out for young people from Pilton, Muirhouse and the north Edinburgh area to enjoy a residential break with outdoor activities. MYDG sometimes arranges residential trips in Scotland and beyond to give young people the opportunity of time away from home, seeing other lifestyles, broadening their horizons and raising their aspirations.

Some participants choose to apply to become a youth work trainee with MYDG to gain meaningful work experience which can provide a path into employment. We're keen that young people have a voice to influence and shape our programmes. Their feedback and opinions, captured in an age-appropriate way, are important to our evaluation.

Where we work

Muirhouse is an area of deep-seated deprivation that falls within deciles 1 & 2 in the Scottish Government's Social Indices of Multiple Deprivation (SIMD). This means there are significant and long-term barriers to be overcome to enable young people to break the cycle, make positive choices and truly flourish. Muirhouse has in recent years become culturally diverse with between 21% and 30% of the local population comprising Black, Asian and other ethnic minority groups.

Who we help

We support children and young people from Muirhouse and surrounding areas in north Edinburgh with the intention of ensuring they experience MYDG as a place where they:

- Feel safe, supported and valued as individuals
- Enjoy new, enriching activities alongside peers
- Participate in outdoor and physical activities and trips
- Build friendships and develop self-confidence
- Have agency to influence and shape youth work programmes
- Enjoy racially and culturally sensitive acceptance and support
- Broaden their horizons through volunteering, mentorship and progression routes to employment

MYDG's youth development team is strategic, creative and tenacious in planning and implementing appropriate programmes to engage and support young people through their journeys.

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Trustees Annual Report

Evidence of need

In Muirhouse and surrounding areas in north Edinburgh there is a high proportion of:

- children and young people from low-income families, larger families, or those who are care-experienced
- poor school attendance and attainment
- additional support needs
- parents and carers not in full-time education, employment and training
- multi-generational benefits culture
- crime including assault and violence, sexual offences, house breaking, vandalism and drug offences

All the above compounds, making life very challenging.

However, there are many positives locally including a strong sense of community cohesion amongst grassroots charities working here.

Key achievements and highlights of 2025-2026

Financial performance

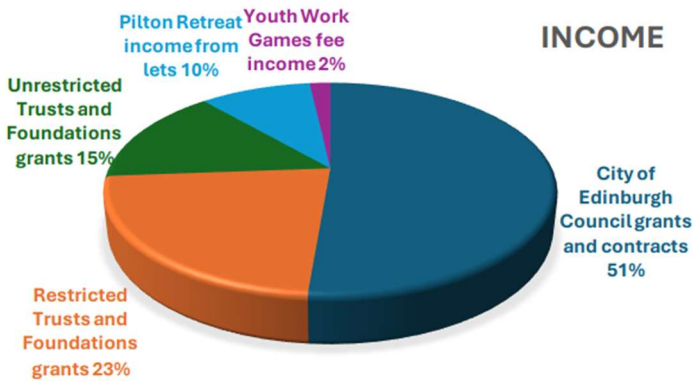
Total income for the year was £229,588 and total expenditure was £275,067 leaving a deficit of £45,479. This is an improvement on recent years which means the charity is on course to be in a positive position next year.

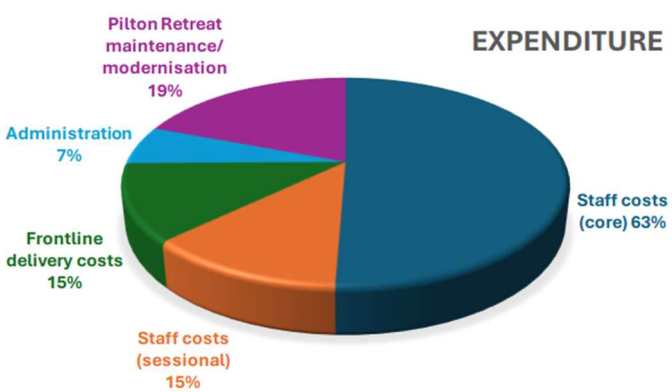
Notes on our expenditure pie chart:

- Frontline delivery includes the youth work programmes, holiday provision, vehicle hire, Youth Work Games, catering and expenses.
- Administration includes accountancy/audit, insurance, IT, rent and office costs.

Reserves Policy

MYDG remains committed to retainint three months' winding-down costs as good practice, set at £70,000. Any additional reserves may be used, by Trustee agreement, for youth work on the ground. At the year end the charity had total unrestricted funds of £149,871, of which £70,000 has been set aside in the Reserve Fund.





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Trustees Annual Report

Key achievements and highlights of 2025-2026 (continued)

Regular activities



It can't be understated how important it is that MYDG is strategically based at Craigroyston Community High School for easy access to its pupils, and those in its feeder primaries, who otherwise would not get the opportunities we provide. Throughout the school year, and in holiday periods, MYDG youth workers are a constant and reassuring presence, running a range of sports, activity hubs and trips – all with clear goals and impact. Up to 79% of extra-curricular activities at Craigroyston and beyond are provided by MYDG. Our work reaches much further with beneficiary numbers far exceeding the roll of the school.

"I've been involved with MYDG since I was 12 — first as a participant, then a volunteer, now as a full-time youth work lead. Over 21 years I've seen the impact youth work can have on a young person's life. As a teenager from a low-income family, MYDG helped me overcome anxiety and feel included. It gave me experiences I otherwise couldn't afford: social skills, outdoor learning, overnight camps, and simple holiday trips.

I left school at 15 with very few qualifications and often felt failed by the education system. MYDG helped me gain accreditations in practical activities like bike maintenance, sports and outdoor learning — which made a massive difference to my confidence.

By 17 I was ready to broaden my horizons, and MYDG took me on my first flight for a youth exchange in Germany. It changed how I saw different cultures and showed me that the world is bigger than Scotland. Now I get to support young people on journeys that remind me of my own — helping them build vital skills and become the best versions of themselves." **Youth Work Leader**

Unique events

MYDG's annual Youth Work Games remains a jewel in our crown. Now in its 14th year, it continues to attract 100+ participants for a three-day sporting event inspired by the Olympic Games. Camping in tents and enjoying camaraderie and friendship with others from across Edinburgh, this event gives young people opportunities to build confidence and independence, learn problem-solving skills and teamwork. It also gives our young people from north Edinburgh some important time away from home.



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Trustees Annual Report

Key achievements and highlights of 2025-2026 (continued)

Unique events (continued)

"My favourite thing that I have done with MYDG is Youth Work Games. It was such a good experience for me as I got to lead a team which was difficult at times but also amazing. It was such a great time and all the young people got to meet other young people from all the different organisations and made new friends. Every activity was fair and looked amazing and all the staff were very welcoming and friendly." **Participant**

Pilton Retreat

MYDG runs Pilton Retreat, a youth hostel resource at Ratho. It exists primarily for the benefit of young people from north Edinburgh as a place of respite and retreat where they can recharge and reconnect with nature. Many of the young people we work with don't typically have a holiday and sometimes need a break from the city and the intensity of family lives that can feel quite chaotic.

Now run as a social enterprise, MYDG also makes Pilton Retreat available to other youth work groups in north Edinburgh so that more young people benefit. In March, we took the strategic decision to lease the facility for a proportion of the year to local authorities who place Looked After children for respite with carers onsite. Early booking levels have been encouraging. Our marketing efforts include planned open days. Reflected in our income and expenditure breakdown, MYDG has carried the cost of necessary maintenance and investment in the building and its grounds, with the goal that income generated through lets will be reinvested into MYDG's work, creating a virtuous cycle of sustainability.

"I am writing to express our heartfelt thanks for the wonderful experience we had during our stay at your Pilton Retreat… We thoroughly enjoyed our time together and found the facilities and surroundings to be a real blessing. It was a wonderful opportunity for our group to connect, rest, and grow together, and your venue provided the perfect setting for that. We left this morning with great memories and grateful hearts, and we would not hesitate to recommend Pilton Retreat to others. We hope to return in the future." **Youth Work organisation**



Indoors, the centre sleeps 22 and has large living and recreation areas and a newly installed kitchen. Outside, the grounds are extensive including woodland areas, play equipment, zip wire, astro football pitch and picnic benches.

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Trustees Annual Report

Challenges of 2025-2026

- Like many other charities, MYDG faced the challenges of a competitive funding climate. Our year-end results show a deficit of £45,479 although we have strong reserves and good reason for optimism.
- There were staff changes during the year and an interim Strategic Manager was seconded until a new Executive Director took over in March 2026. A new Youth Worker (girls' lead) was also appointed in March.
- As highlighted above, Pilton Retreat needed investment. Income from Pilton Retreat lets more than doubled during the year. We are exploring ways to increase booking revenue and donor funding as the centre works towards sustainability.
- Adequate space for our core youth work activities has been quite challenging so a new activities base has been agreed as a priority which we have secured at no cost.

With these challenges overcome, we're in good heart as we prepare for the year ahead.

Impact – Evaluation and Outcomes

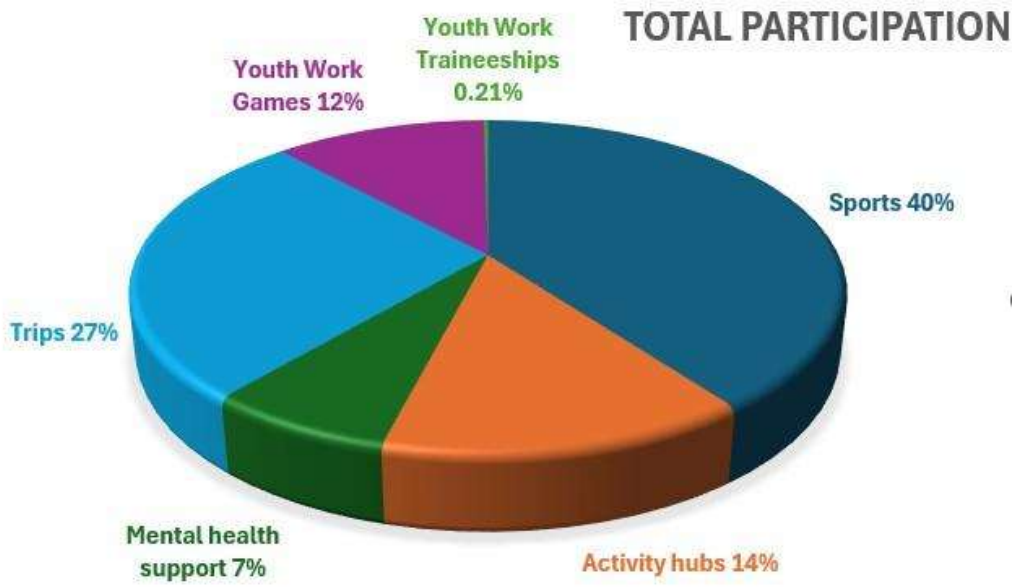
This year we enhanced our evaluation measures to capture consistently the views of young people across all programmes and the more nuanced observations of youth workers. This enabled us to share robust Facts and Stats about the outcomes we're achieving for the young people we support. From April 2025 to March 2026:

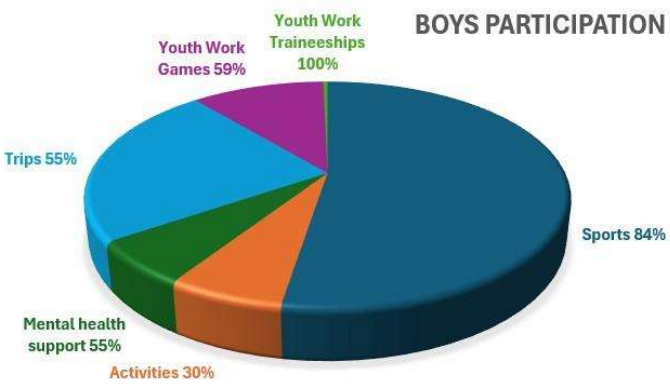
- MYDG supported 926 children and young people over 38 weeks of the school year and in holiday periods
- The gender balance was 588 boys and 336 girls
- Attendance at regular weekly activities ranged from 3-26 individuals with an average of 8 and a typical attendance was 12
- Black, Asian and other ethnic minority groups were well represented at 30% with participation levels rising to 39% for boys' sports
- 369 young people participated in sports, 309 of them boys, reflecting what's happening nationally with girls engaging much less at senior school stages – although MYDG is bucking the trend with girls-only swimming
- Across all activities, 50% of participants were from the most deprived areas
- 5% were Looked After and Care Experienced children and young people

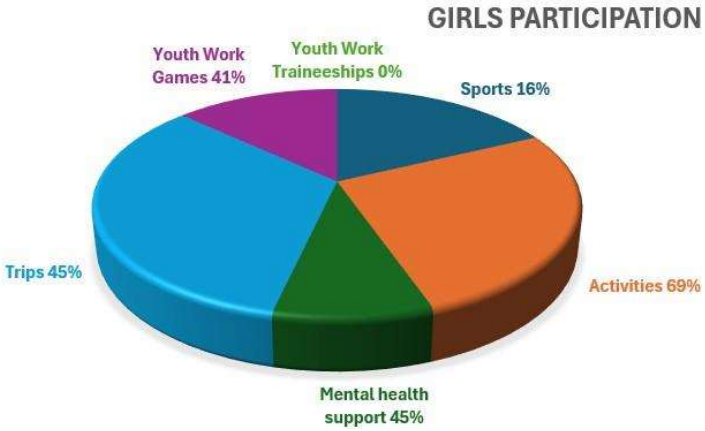
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Trustees Annual Report

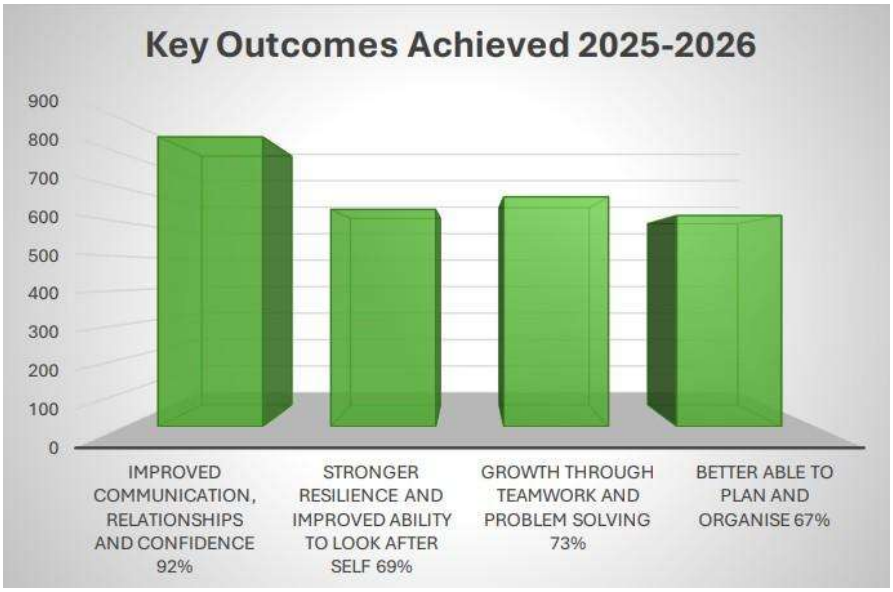
Impact – Evaluation and Outcomes (continued)







High levels of young people showed improved communication, interactions with others, confidence, stronger resilience, improved ability to look after themselves, growth through teamwork and problem solving and were better able to plan and organise – as illustrated, here.



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Trustees Annual Report

Funders

We're thankful to our funders in 2025-2026, listed below, for their generous annual and multi-annual grants and contracts: BWell (Community Mental Health) Fund, Cash 4 Kids, Clothworkers Foundation, Community Grants Fund, Edinburgh Airport, Edinburgh City Council, Garfield Weston Foundation, HAF Fund, Henry Smith Foundation, John Preston Trust, LAYC, Morrisons Foundation, National Lottery, One City Trust, The Ponton Trust, Regenerative Futures, Robertson Trust, Stafford Trust, Scottish Government Third Sector Resilience Fund, Wood Foundation Youth Philanthropy Initiative, Wooden Spoon Charity, and Youth Link Scotland.

Staff

Throughout most of 2025-2026, MYDG had 4.8 full-time equivalent staff on the core team (making up 63% of expenditure). Hours for sessional youth workers vary (making up 15% of expenditure). MYDG pays the Living Wage and is a Disability Confident employer.

Name	Job role	FT/PT	Appointed/Resigned during 2025-2026
Peter A.	Strategic Manager (interim)	FT	Resigned 16 March 2026
Sarah R.	Executive Director	FT	Appointed 2 March 2026
Matt R.	Finance Lead	PT	
Chris T.	Operational Manager	FT	
Brandon M.	Senior Youth Development Worker (boys)	FT	
Charlene F.	Youth Development Worker (girls)	FT	Appointed 9 March 2026
Lesley R.	Pilton Retreat Manager	PT	
Lynda H.	Sessional Youth Worker	PT	
Paul P.	Sessional Youth Worker	PT	
Sophie M.	Sessional Youth Worker	PT	
Cassie M.	Sessional Youth Worker	PT	
Daniel T.	Sessional Youth Worker	PT	
Demmi W.	Sessional Youth Worker	PT	
Skye M.	Sessional Youth Worker	PT	
Breck R.	Youth Work Trainee (volunteer)	PT	

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Trustees Annual Report

Structure and governance

As a registered Scottish charity (SC028495) MYDG is supported by trustees who bring a rich mix of skills including legal, financial, HR, and outdoor education. Collectively, they have strategic oversight and hold responsibility for financial stability, the management of risk and ensuring good governance. Current trustees are Julia Hodgson (Chair), Charles Sweeny (Finance), Carol Van Beusekom, Colin Powers and Gillian McLean. Trustees meet for formal, minuted board meetings quarterly although additional time together is arranged as required. There is also an annual away day for trustees and staff. All new trustees have an induction using OSCR and SCVO Governance materials and all are encouraged to participate in Trustee Connect learning and development sessions and third party indemnity insurance is in place for the benefit of the Trustees. Further details about governance, our Constitution and key and policy documents are available to see on our website at www.mydg.org.uk/governance.

Future plans

MYDG's strategic plan puts a focus on:

1. Delivering more bespoke, co-created early intervention work
2. Enhancing girls work with innovative engagement to achieve greater participation
3. Ensuring good use of our Pilton Retreat (social enterprise) for young people from Muirhouse and north Edinburgh and Looked After children placed by local authorities for respite residentials
4. Continuing to rebuild trips that were paused in lockdown and again in the cost-of-living crisis as these are proven to raise aspirations
5. Managing the Team Around the Community (TAC) Lead for north Edinburgh – a new role funded by City of Edinburgh Council which commenced in May 2026.

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Trustees Responsibilities Statement

For the year ended 31 March 2026

Statement of Trustees' Responsibilities

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

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 state of affairs 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 apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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 statements, comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Charity's constitution.

The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Julia Hodgson

Ms J Hodgson
Trustee
Date: 30 September 2026

Docusign Envelope ID: 8050EA99-0193-8993-81FC-ED4A376AD0F5

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 15 to 27.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the accounts on behalf of the Trustees and to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Trustees, as a body, for my work or for this report.

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 and
   - 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.

As noted in note 14 the Charity has title to land and buildings donated in 2021 which are held at £nil value. The trustees are aware that this is not in line with the Charities SORP and plan to amend their accounting treatment of this in the future.

Steven Smillie

Steven Smillie, CA
CT
Chartered Accountants & Independent Examiners
61 Dublin Street, Edinburgh, EH3 6NL
Date: 30 September 2026

Docusign Envelope ID: 8050EA99-0193-8993-81FC-ED4A376AD0F5

Muirhouse Youth Development Group (MYDG) (Charity No SC028495)

Statement of Financial Activities

For the year ended 31 March 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Incoming Resources					
Donations and legacies	5	67,977	117,936	185,913	144,122
Charitable activities	6	-	17,500	17,500	70,123
Other trading activities	7	22,050	4,125	26,175	13,750
Other Income		-	-	-	250
Total		90,027	139,561	229,588	228,245
Resources Expended					
Raising funds	8	-	28,735	28,735	28,735
Charitable activities	9	111,022	135,310	246,332	271,463
Total		**111,022**	**164,045**	**275,067**	300,198
Net income/(expenditure) before transfers		**(20,995)**	(24,484)	(45,479)	**(71,953)**
Transfers between funds		-	-	-	-
Net movement in funds		**(20,995)**	(24,484)	**(45,479)**	(71,953)
Reconciliation of funds					
Total funds brought forward		170,866	52,546	223,412	295,365
Total funds carried forward	17	149,871	28,062	177,933	223,412

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

The accounting policies and notes on pages 17 to 27 form part of these financial statements.

Docusign Envelope ID: 8050EA99-0193-8993-81FC-ED4A376AD0F5

Muirhouse Youth Development Group (MYDG) (Company No SC365767)

Balance Sheet
For the year ended 31 March 2026

	Note	2026 £	2025 £
Fixed Assets			
Tangible Assets	14	21,084	23,719
Current Assets			
Cash at bank and in hand		207,408	231,399
Debtors and accrued income	15	13,750	12,933
		221,158	244,332
Creditors: due within one year	16	64,309	44,639
Net Current Assets		156,849	199,693
Net Assets		177,933	223,412
Funds			
Unrestricted funds	17	149,871	**170,866**
Restricted funds	17	28,062	**52,546**
Total Funds		177,933	**223,412**

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2026 and are signed on behalf of the board by:

Julia Hodgson
Ms J Hodgson
Trustee

The accounting policies and notes on pages 17 to 27 form part of these financial statements.

Docusign Envelope ID: 8050EA99-0193-8993-81FC-ED4A376AD0F5

MUIRHOUSE YOUTH DEVELOPMENT GROUP
Notes to the Financial Statements
Year ended 31 March 2026

1. General information

Muirhouse Youth Development Group (MYDG) is a private charitable company limited by guarantee incorporated in Scotland with registered company number SC365767. The registered office is 67 Pennywell Road, Edinburgh, EH4 4NL. The company's principal activity is to provide informal youth work activities for young people in the Muirhouse area.

2. Statement of compliance

The financial statements have been prepared in compliance with 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) - second edition issued October 2019, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation
The financial statements relate solely to the individual entity and have been prepared on the historical cost basis. Muirhouse Youth Development Group meets the definition of a public benefit entity under FRS102. The accounts are prepared in sterling which is the functional currency of the entity and are rounded to the nearest pound.

Going concern
The Management Committee believe that the going concern basis of preparation of the accounts is appropriate based on the funding for the year ended 31 March 2026 and funding for the following year which is either in place or anticipated will be receivable.

Disclosure exemptions
Only larger entities, as defined in the Charities SORP (FRS 102), must provide a statement of cash flows in their financial statements. Accordingly, as the charity is not a larger entity, it has not presented a statement of cash flows.

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3. Accounting policies (continued)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the Management Committee to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. As 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 and those that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

(I) Useful economic lives of tangible assets The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates based on technological advancement, future investments, economic utilisation and the physical condition of the asset. See note 14 for carrying amounts of tangible assets,

(ii) Impairment of debtors The company makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 15 for carrying amount of debtors.

Fund accounting

Funds held by the company are either: Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Management Committee. Designated - these are funds which have no limitations or stipulations placed on them by external agencies or donors but are internally designated by the Management Committee for a specific purpose. Restricted - these are funds which 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 particular restricted purposes.

Operating leases

Rental charges payable under operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the terms of the lease.

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3. Accounting policies (continued)

Incoming resources

All income is included in the statement of financial activities where there is an entitlement to the income, any performance related conditions attached have been met or are fully within the control of the company, the receipt of income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income for charitable purposes is received by way of donations, legacies, grants and gifts and is included in full in the statement of financial activities when receivable. Where legacies have been notified to the company but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the company, are recognised when the company becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the company, being the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable. - Income from trading activity is accounted for when earned. - Income from grants, where related to performance and specific deliverables, are accounted for as the company earns the right to consideration by its performance.

Resources expended

Expenditure is recognised when a liability is incurred i.e., there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and it can be measured reliably. Contractual arrangements are recognised as goods or services are supplied. As the charity is not registered for VAT expenditure is stated gross of VAT.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on raising funds includes those costs incurred in attracting grants and donations, and those incurred in activities that raise funds.

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3. Accounting policies (continued)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. The company's policy is to capitalise fixed assets with a cost in excess of £1,000.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 10% - 25 % straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

The company only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement value. Debtors Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand Cash at bank and cash in hand includes cash and short term highly liquid investments. Creditors and provisions Creditors and provisions are recognised where the group 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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

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

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5. Income from Donations and Legacies

	2026	2025
	£	£
Grants and donations – unrestricted	67,977	21,763
Grants and donations – restricted	117,936	122,359
	185,913	144,122

6. Income from Charitable activities

	2026	2025
	£	£
Performance related grant - restricted	17,500	70,000
Other income - unrestricted	-	123
	17,500	70,123

7. Other trading activities

	2026	2025
	£	£
Pilton Retreat Hire	22,050	9,800
Other trading	4,125	3,950
	26,175	13,750

8. Expenditure on raising funds

	2026	2025
	£	£
Staff costs - restricted	28,735	28,735
	28,735	28,735

The trustees believe it is appropriate that an element of staff costs be allocated to the cost of raising grants based on an estimate of the time spent on this activity.

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9. Expenditure on charitable activities

	2026	2025
	£	£
Staff costs	146,451	175,364
Travel	6,195	2,303
Catering	2,564	1,311
Training	304	2,610
Events	6,752	9,612
Programme	12,330	13,055
Pilton Retreat	25,805	11,688
Depreciation	2,635	3,589
Other charitable expenditure	5,744	-
Support costs	37,552	51,931
	246,332	271,463

Expenditure on charitable activities was split £111,022 (2025 - £81,682) unrestricted and £135,310 (2025 - £189,781) restricted.

10. Analysis of Support Costs

	2026	2025
	£	£
Staff costs	19,667	17,636
Premises	9,909	24,074
Other costs	3,888	6,053
Independent examination fees	4,087	4,168
	37,552	51,931

11. Taxation

Muirhouse Youth Development Group is a registered charity and as such its activities fall within the exemptions afforded by Section 505 of the Income and Corporation Taxes Act 1988. Accordingly, no provision is considered necessary for taxation.

12. Trustee remuneration and expenses

There was no trustees' remuneration or other benefits for the current or previous year.

There were no trustees' expenses paid for the current or previous year.

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13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026	2025
	£	£
Wages and salaries	148,369	169,545
Social security	3,478	10,175
Pension	1,933	4,325
	153,780	184,045
Freelance costs	41,073	18,720
	194,853	202,765

It should be noted in the context of staff numbers that a number of staff work on a part time or sessional basis. Total remuneration paid to key management personnel in the year was £38,011 (2025: £43,377).

The average head count of employees during the year was 11 (2025: 11).

No employee received employee benefits of more than £60,000 during the current or previous year.

14. Tangible Fixed Assets

	Equipment
	£
Cost	
At 1 April 2025	57,362
At 31 March 2026	57,362
Depreciation	
At 1 April 2025	33,643
Charged in the year	2,635
At 31 March 2026	36,278
Net Book Value	
At 31 March 2025	23,719
At 31 March 2026	**21,084**

In the year ended 31 March 2021 the company was gifted land & buildings, equipment and cash from another charitable company – Pilton Retreat – which was being wound up. The land & buildings have been included in these accounts at a £nil value.

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15. Debtors

	2026	2025
	£	£
Prepayments and accrued income	2,256	8,160
Other debtors	11,494	4,773
	13,750	12,933

16. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	55,661	33,442
Social security and other taxes	7,205	2,465
Other creditors	1,443	8,732
	64,309	44,639

Deferred Income

	2026	2025
	£	£
Opening deferred income	26,300	-
Reversed in the year	(26,300)	-
Deferred in the year	52,244	26,300
Closing deferred income	52,244	26,300

Deferred income relates primarily to grant and rental income received in advance of the period to which it relates.

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MUIRHOUSE YOUTH DEVELOPMENT GROUP

Notes to the Financial Statements
Year ended 31 March 2026

17a. Funds – Current Year

	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
Unrestricted Funds	£	£	£	£	£
General funds	57,918	61,685	(82,038)	-	37,565
Pilton Retreat	42,948	22,050	(22,692)	-	42,306
Youth Work Games	-	6,292	(6,292)	-	-
Reserve fund	70,000	-	-	-	70,000
	170,866	**90,027**	**(111,022)**	**-**	**149,871**
Restricted Funds					
CEC – Core Grant	-	70,000	(70,000)	-	-
CEC – Other	4,826	-	(4,826)	-	-
CEC – CCHS	23,160	-	(18,189)	-	4,971
Robertson Trust	4,573	18,000	(18,469)	-	4,104
LAYC	13	-	(13)	-	-
All National Lottery	9,088	-	(9,088)	-	-
Youthlink Scotland – PR	2,134	-	(2,134)	-	-
Bauer Radio	1,271	4,440	(5,711)	-	-
Edinburgh Airport – PR	2,188	-	(205)	-	1,983
Morrisons Fdn – PR	4,593	-	(2,712)	-	1,881
One City Trust - PR	700	-	(700)	-	-
CEC – HAF Fund	-	2,745	(2,255)	-	490
CEC – Mental Health	-	24,577	(20,034)	-	4,543
Community Grants Fund	-	4,799	(2,109)	-	2,690
Foundation Scotland	-	6,200	-	-	6,200
John Watson Trust	-	2,000	(2,000)	-	-
Stafford Trust	-	3,000	(1,800)	-	1,200
The Henry Smith Charity	-	2,000	(2,000)	-	-
The John Preston Trust	-	1,800	(1,800)	-	-
	52,546	**139,561**	**(164,045)**	**-**	**28,062**
	223,412	**229,588**	**(275,067)**	**-**	**177,933**

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MUIRHOUSE YOUTH DEVELOPMENT GROUP

Notes to the Financial Statements
Year ended 31 March 2026

17b. Funds – Previous Year

	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
Unrestricted Funds	£	£	£	£	£
General funds	99,055	21,886	(64,832)	1,809	57,918
Commonwealth Exchange	2,864	-	-	(2,864)	-
Pilton Retreat	26,029	10,050	(16,850)	23,719	42,948
Reserve fund	-	-	-	70,000	70,000
	127,948	**31,936**	**(81,682)**	**92,664**	**170,866**
Restricted Funds					
CEC – Core Grant	257	70,000	(78,031)	7,774	-
CEC – other	27,385	33,673	(53,609)	(2,623)	4,826
Youth Scotland	709	1,500	(521)	(1,688)	-
CEC – CCHS	43,029	18,800	(38,699)	-	23,160
Robertson Trust	6,846	18,000	(19,599)	(674)	4,573
Urban Union	-	5,000	(3,321)	(1,679)	-
LAYC	-	740	(727)	-	13
Aberdeen Asset Mgt	314	-	(314)	-	-
Standard Life	1,866	-	-	(1,866)	-
All national Lottery	-	9,088	-	-	9,088
KPE4 Trust	20,000	-	-	(20,000)	-
Wellbeing Fund	603	-	(603)	-	-
MY Adventure	2,343	-	-	(2,343)	-
One City trust	500	-	-	(500)	-
Creative Scotland	4,239	-	-	(4,239)	-
The Wood Foundation	372	-	-	(372)	-
KPE4 Trust – PR	38,453	-		(38,453)	-
Youthlink Scotland – PR	3,159	500	(1,525)	-	2,134
Bauer Radio	-	2,058	(787)	-	1,271
STV Appeal	-	-	(255)	255	-
Muirhouse Housing	-	500	(224)	(276)	-
YWG	-	6,450	(9,320)	2,870	-
Community Renewal	2,273	-	(2,174)	(99)	-
Form Access Ltd	1,500	-	-	(1,500)	-
Edinburgh Airport – PR	4,680	-	(1,183)	(1,309)	2,188
Morrisons Fdn – PR	7,239	-	(2,646)	-	4,593
One City Trust – PR	1,650	-	(1,540)	590	700
SCLT	-	5,000	(968)	(4,032)	-
SPIFOX	-	25,000	(2,500)	(22,500)	-
	167,417	**196,309**	**(218,516)**	**(92,664)**	**52,546**
Total Funds	**295,365**	**228,245**	**(300,198)**	**-**	**223,412**

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18. Analysis of net assets between funds

	Unrestricted £	Restricted £	2026 £	Unrestricted £	Restricted £	2025 £
Fixed assets	21,084	-	21,084	23,719	-	23,719
Current assets	128,787	28,062	156,849	147,147	52,546	199,693
	149,871	28,062	177,933	170,866	52,546	223,412

19. Financial commitments

The charity had entered into a contract in the previous period prior to the year end in the amount of £11,584 for various work to be carried out. The work hadn't commenced at the year end and the £11,584 was not included as a creditor in the previous period figures.

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2026 £	2025 £
Not later than 1 year	4,922	6,563
Later than 1 year and not later than 5 years	-	4,922
Later than 5 years	-	-
	4,922	11,485

21. Related party transactions

There have been no transactions with related parties during the year requiring disclosure in these financial statements under the Charities SORP or FRS102.