Charity Registration No. SC032662 (Scotland)

Company Registration No. SC227548 (Scotland)

SCOTTISH YOUTH PARLIAMENT

A Company Limited by Guarantee

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SCOTTISH YOUTH PARLIAMENT

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SCOTTISH YOUTH PARLIAMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities
Our Purpose and Strategic Plan

The Scottish Youth Parliament (SYP) is the democratically elected voice of Scotland's young people. We raise young people's voices in the places where decisions are made locally, nationally and internationally. Our work is grounded in youth work practice and in children's human rights, particularly Article 12 of the United Nations Convention on the Rights of the Child: the right of children and young people to express their views and have those views given due weight in decisions affecting them.

Our mission is to represent the voice of Scotland's young people on issues affecting them, and to empower young people to champion and defend their rights. During 2025–26, we began delivering our new Strategic Plan 2025–2030 through four strategic outcomes:

- We have been democratically elected to represent young people in Scotland.
- We create space for young people furthest from their rights.
- We campaign for change.
- We empower young people to take the lead and influence locally and nationally.

Our theory of change supports learning, reflective practice and accountability. Across our work, we aim to strengthen young people's voice and influence, support personal development, and recognise participation through appropriate reward and accreditation.

Our values

With our new Strategic Plan, we introduced new values:

SYP is Youth-Led – We empower young people to take the lead in all aspects of our work.

- **SYP is Ambitious –** We campaign for change to create a Scotland which young people are proud to grow up in.
- **SYP is Bold –** We defend young people's rights and champion the issues that are most important to them.
- **SYP is Inclusive –** We create brave and safe spaces where young people of all backgrounds feel able to participate.
- **SYP is Politically Impartial –** This value surrounds all of our work to ensure our work is evidence-based and that the issues important to young people can be discussed and openly debated.

We have been democratically elected to represent young people in Scotland

Throughout the year, SYP created opportunities for MSYPs to meet, learn, debate and shape policy. Our Summer Sitting, SYP83, took place in Paisley on 6th and 7th September 2025 and brought together 96 MSYPs, 49 Support Workers, 17 guests and 11 staff. Eleven Members' Motions were debated and added to SYP's policy log. MSYPs also participated in consultation, training and development sessions and launched the new SYP manifesto. The event was positively received: 84% of responding MSYPs and 96% of responding Support Workers rated it good or very good.

In November, an online Policy Convention supported MSYPs to present and debate motions, design campaign activity linked to the manifesto, and share approaches to consulting young people and influencing local decision-makers. Four out of five evaluation respondents rated the event good or very good, with one describing it as 'a great way to connect with fellow MSYPs over the policies that matter to young people'.

In February 2026, SYP held its first Training Festival using a hybrid format. Thirty-two MSYPs took part in sessions on time management, Members' Motions, and wellbeing. Eight online SYPop Up sessions followed in March, with 87 MSYPs and 21 guests attending consultation workshops, training and social activity. Feedback identified the value of connecting with peers while also informing future event planning.

The MSYP Training Hub launched in October 2025, giving members access to learning at a time that suits them. By March 2026, it held 11 asynchronous modules covering campaigning, general skills, anti-racism and core induction refreshers. A further module encouraged use of the SYP & Me learning tool, while updated guidance helped Support Workers connect MSYP activity to evidence for youth awards. SYP delivered online induction training for by-election members with 29 MSYPs in December, with other members completing modules through the Training Hub with local support.

Support Worker (Local Authority and National Voluntary Organisation) Engagement

SYP continued to strengthen the support available to local authority and National Voluntary Organisation partners. The Support Worker Hub, launched in April 2025, brought key information together in one place, including a handbook co-produced with Support Workers. A monthly newsletter enabled drop-in sessions to focus more strongly on peer learning, relationship building and relevant training. Work also continued to review the National Voluntary Organisation Partnership Framework, although staff changes affected the pace of implementation.

SYP Annual General Meeting

At the AGM on 16th September 2025, Ellie Craig MSYP was returned for a second term as Chair. Two candidates stood for Vice Chair and eleven for trustee positions. Three of those elected had previously served on the Board and five had held Convener or Deputy Convener roles, demonstrating the value of SYP's youth leadership pathways. Elections for Conveners and Deputy Conveners were held at SYP83: 16 candidates stood for eight Convener roles and 11 of those elected across both roles were new to the leadership group. Training in October strengthened understanding of policy, the manifesto and media engagement.

Following a short-term working group review of the SYP Events and Elections Programmes in late-2024, the Board approved a set of recommendations for changes to these programmes and identified topics for a wider and more in-depth review.

This in-depth review was carried out between August 2025 and February 2026 by three Election Review Groups made up of MSYPs, Support Workers, Youth Work Managers, and SYP staff. The review groups considered and recommended changes to:

- The election timeline and how this aligns with wider SYP activities.
- The SYP Elections rules and procedures and candidate code of conduct.
- How we promote and raise awareness of SYP locally and nationally.
- The SYP Elections branding and promotional materials.
- How SYP engages with young people outside the SYP membership and links with local youth voice mechanisms.
- How SYP works with and supports candidates and Election Coordinators.
- MSYP and Support Worker support and development.

The review also informed the creation of a new quality assurance framework to ensure fairness and consistency across the SYP elections.

The next SYP Elections will take place in November 2026, with applications opening in April. Through the summer, candidates will have the opportunity to take part in a new candidate experience programme, and campaigning will take place in October 2026.

We create space for young people furthest from their rights

SYP continued to prioritise participation by young people who experience inequality or barriers to having their voices heard. A Projects Day in February 2026 brought together 23 MSYPs and other engaged young people to shape work on children and young people's mental health. Participants agreed on advocacy goals, identified decision-makers, explored the relationship between mental health and human rights, and developed skills in consultation, evaluation and podcast production. Feedback was positive about meeting others and learning across projects; learning about the pace and structure of the day will inform future events.

Across 2025, SYP and partners ran insight-gathering and co-design activity with young people on online safety, artificial intelligence and learning, misinformation, online bullying, and social media and body image. Young people developed calls to action and resources to help peers and the adults who support them explore these issues. The resulting materials were published on SYP's website.

SYP worked with Young Scot, Children in Scotland and Children's Parliament to support young people to shape education reform. Four workshops with 14 MSYPs explored the wider reform agenda, and MSYPs analysed the findings to inform a joint partner report. The Learning for Sustainability Youth Leadership Group also continued its work with the Scottish Government, bringing young people and adults together to examine and make recommendations for the 2030 Action Plan and outdoor learning.

The Mind Yer Time 'Screensavers' group developed new content on algorithms, misinformation and disinformation and worked to improve the accessibility and reach of the project's website. SYP's project approach continued to centre co-design, with young people helping determine priorities, content, resources and messages.

Young People and Politics

Between June and September 2025, SYP and Young Scot worked together to better understand how young people access news, information and political content. Through a Scotland-wide consultation of over 500 11-25-year olds, we explored what politics means to young people today, where they are accessing information about politics, and how this shapes their understanding of key issues, influences their choices, and affects their participation in local and national democracy.

Our **Young People and Politics Report**, published in January 2026, highlights the barriers young people face to meaningful political participation amid growing concerns about online misinformation. To highlight the findings from this report, we held a roundtable in December 2025, which was attended by adults working in the fields of political and information literacy from across the public, private, and charity sectors.

The Young People and Politics report outlines recommendations which aim to address the challenges young people identified through our research, to strengthen young people's ability to meaningfully participate in democratic processes, and to ensure young people can confidently access information they can trust.

We campaign for change

Young people shaped SYP's 2026–31 manifesto, Dear Scotland's Future, through a national consultation involving 4,889 young people aged 12–25 across all 32 local authorities. Twenty-seven MSYPs took part in analysis workshops, coding qualitative responses, developing narratives and selecting key quotations. Of those responding to the evaluation, 93% agreed or strongly agreed that they enjoyed the workshops and 94% felt supported to participate. The process strengthened critical thinking, group working and experience of decision-making.

The manifesto was launched at SYP83 with a film featuring eight MSYPs, a script and creative approach shaped by young people, printed campaign materials and accessible BSL, audio, Easy Read and large-print versions. Supporting briefings were prepared for all 31 policies. During the month following launch, the manifesto webpage was viewed by 1,553 users and generated 4,513 interactions, including button clicks and video plays.

Policy Convention

On 8th November 2025, 47 MSYPs developed their policy-making and campaigning skills through an online Policy Convention. MSYPs presented and debated policy motions, designed campaigning activities for the SYP Manifesto and shared examples of best practice on how to consult young people and engage with local decision-makers.

National campaigns

MSYPs have continued engagement in three national campaigns: end gender-based violence; increase mental health training and education; and invest in youth work services. These groups have been involved in various opportunities with the Scottish Government and other stakeholders. The gender-based violence group engaged on a short-term project with the Scottish Government on shaping messaging for a public-facing campaign to tackle online misogyny and tech-facilitated violence.

Around 20 young people joined a roundtable with senior Scottish Government leaders to discuss the transparency of local youth work funding, professional development, links with education reform, and the evidence base for youth work. MSYPs also met Martin Whitfield MSP to discuss the proposed Youth Work (Scotland) Bill and opportunities to support advocacy.

On gender-based violence, MSYPs continued dialogue with senior government leaders and contributed to planning for youth engagement within the Equally Safe agenda. Isla Grimes MSYP spoke at Engender Scotland’s conference in March 2026 about girls’ and young women’s experiences of political candidacy and political spaces. Her contribution prompted further interest from national organisations seeking to improve youth participation.

On mental health, MSYPs participated in national governance and implementation groups and shaped discussions about communication with Child and Adolescent Mental Health Services. Following the 2025 Cabinet Takeover, with MSYPs speaking at an event on intersectional approaches to mental health training and support. SYP also challenged proposed changes to national mental health governance to ensure that any replacement arrangements provide a direct and meaningful role for children and young people.

In February 2026, 23 MSYPs gathered for a mental health-focused training and skills development day to learn more about the different advocacy work of SYP and set out campaign goals for the campaign. These included improving youth-designed resources and contacting key decision-makers about Scotland's failure to support young people's mental health.

Policy influences and consultation

MSYPs gave evidence to Scottish Parliament committees during the year, including on the Wellbeing and Sustainable Development (Scotland) Bill and the Children (Withdrawal from Religious Education and Amendment of UNCRC Compatibility Duty) (Scotland) Bill. SYP responded to consultations on mental health and human rights, school reform, the circular economy, concessionary travel, the right to education and school premises standards. 37 MSYPs attended three consultation workshops in March on public transport, community benefits from onshore renewable energy, and growing up in a digital world.All respondents rated the workshops good or very good.

At SYP83, all eleven Members’ Motions passed following consultation with more than 800 young people. Emerging themes included artificial intelligence education and young people’s experiences of the justice system. MSYPs also led workshops on assisted dying, biometrics, religious observance, safety on public transport and rent controls.

Campaigns led by individual MSYPs

In March 2026, Ella Quinn MSYP and Mairi Millar MSYP launched PADS - Providing Access, Dismantling Stigma - to improve the accessibility and availability of period products in schools. The campaign grew from a successful Members' Motion and moved into local advocacy and resource development. Jamail Umar MSYP engaged with stakeholders including ICAS and Young Enterprise to advance the manifesto commitment on financial education.

We empower young people to take the lead and influence locally and nationally

MSYPs played a central role in planning, producing and delivering SYP communications. Content for World Mental Health Day promoted Mind Yer Time and highlighted young people's role in the project, generating more than 3,900 views and support from the Minister for Social Care and Mental Wellbeing. MSYPs also took over SYP's Instagram account around Cabinet Takeover and created video content with decision-makers. Across the second half of the year, Instagram generated 106,037 views, and LinkedIn achieved 17,745 impressions.

SYP and Young Scot worked together on political literacy ahead of the 2026 Scottish Parliament election. During the summer of 2025, 426 young people responded to a survey about democratic engagement and trusted information. The findings informed the Young People and Politics report provided real insight into the views of young people on politics and how they engage with information, social media and democracy.

SYP marked ten years since votes at 16 became law for Scottish elections, sharing reflections from MSYPs and contributing to UK-wide advocacy before the UK Government announced its intention to extend the franchise to 16- and 17-year-olds in all UK elections.

International influence

Young people represented SYP internationally throughout the year. Mariah Ichakpa MSYP attended the UN ECOSOC Youth Forum in New York; Hamish Nott MSYP represented SYP at the UN Human Rights Council's Biennial Panel on Youth and Human Rights in Geneva; and Ellie Craig MSYP joined a Scottish delegation to Folkemødet, Denmark's festival of democracy. Ellie also presented SYP's approach and impact at an OECD webinar attended by nearly 300 people. Two MSYPs contributed to a UK and Ireland Youth Advisory Group, helping shape a UK and Ireland Youth Forum which was attended by 10 MSYPs, and presented their findings to the UK Prime Minister Sir Keir Starmer.

Partnerships that extend influence

SYP's partnership with the Scottish Parliament continued to increase young people's understanding of, representation in and influence on parliamentary work. Activity included the Festival of Politics, co-development of a parliamentary awareness workshop for schools, a three-day exhibition promoting the new manifesto and strategy, and rights-based training delivered by MSYPs to senior parliamentary staff. The exhibition enabled SYP to engage directly with 45 MSPs.

The partnership was evaluated in late 2025 through 29 responses from SYP staff, MSYPs, parliamentary staff and MSPs. Themes included the importance of SYP in enabling young people's participation, stronger relationships between MSYPs and MSPs, perceptions of SYP and its members, and the capacity required from both organisations. The findings will inform the next phase of joint work.

Mind Yer Time (funded by the Scottish Government Children and Young People's Mental Health Team)

Mind Yer Time is a national resource, designed by children and young people and funded by the Scottish Government, which provides positive tips, stories and information to help children and young people use their screentime in a healthy and responsible way. This project is led by the Screensavers – eight young people from across Scotland who work with SYP staff to plan, deliver, and evaluate the project.

This year, the Mind Yer Time project focused on creating new content relating to algorithms, misinformation and disinformation, and digital literacy and rights; developing existing new content to increase intersectionality on the Mind Yer Time website; and continuing to promote and raise awareness of the website.

Over 7,500 people engaged with the Mind Yer Time website this year, which is an increase of 53% compared to the previous year. Social media promotion of Mind Yer Time had a reach of nearly 11,500 and was viewed over 26,000 times.

Engagement with Care Experienced Young People (funded by Police Scotland)

This year, Police Scotland commissioned SYP to help them understand how best they can communicate with Care Experienced Young People and raise awareness of their Corporate Parenting Plan. Seventeen Care Experienced Young People aged 14-18 in Saltcoats and Dundee took part in focus groups where they discussed how young people like to be communicated with, the communication barriers young people face, how young people would like Police Scotland to communicate with them, and what Police Scotland could include in their communications about the Corporate Parenting Plan.

Our report and recommendations were highlighted to the Scottish Police Authority Board in Police Scotland Chief Constable's report in February 2026.

Learning for Sustainability (funded by Scottish Government Learning for Sustainability and Outdoor Learning Team)

SYP has coordinated the Learning for Sustainability Youth Leadership Group with the Scottish Government since 2022. This year, the Youth Leadership Group included seven MSYPs who co-designed three Roundtable events that brought together adults and young people to discuss learning for sustainability. The Roundtable events focused on:

- Scoping existing work and identifying practical examples of Learning for Sustainability.
- Clarifying the definition and principles of Learning for Sustainability to make it easier for young people and educators to understand.
- Exploring how Learning for Sustainability could be promoted to young people and educators.

The Roundtables were attended by 15 young people, and practitioners from public sector and third sector organisations such as the Scottish Government, Education Scotland, Learning for Sustainability Scotland, YouthLink Scotland, and NatureScot.

This project helped to inform Education Scotland's new 'Target 2030: Sustainable Learning Settings Practitioner Guide'.

Amplifying Child Online Safety (NSPCC Project)

Between December 2024 and March 2026, SYP partnered with the NSPCC to amplify young people's voices and experiences, working to improve child safety online in Scotland.

At the heart of the project were 10 young people, our Digital Safety Ambassadors, passionate advocates ensuring that decisions and policies made to protect children and young people's right to be safe online reflect real-life experiences and opinions. Alongside the work led by our Digital Safety Ambassadors, we ran insight-gathering and co-design workshops with 87 young people in eight schools and youth groups across Scotland.

Together, young people created a set of resources addressing children and young people's right to online safety. The resources span five key themes: online safety, AI and learning, misinformation, online bullying, and social media and body image. They include:

- **Calls to action** from young people to policymakers, educators, and community leaders
- **Videos** exploring each of the five key themes
- **Workshop toolkit** to facilitate meaningful conversations about online safety
- **Posters** to display in schools and community spaces
- **Resource list** signposting organisations doing impactful work in this space

To amplify young people's views and promote the resources, SYP reached out to individuals and organisations from national government, policing, education, public health, youth work, politics, and the voluntary sector.

In November 2025, the Digital Safety Ambassadors hosted an online amplification webinar, bringing together representatives from across the online safety landscape to hear directly from young people and to start co-designing solutions to the issues young people had raised.

To amplify young people's views and promote the resources, SYP reached out to individuals and organisations from national government, policing, education, public health, youth work, politics, and the voluntary sector.

In November 2025, the Digital Safety Ambassadors hosted an online amplification webinar, bringing together representatives from across the online safety landscape to hear directly from young people and to start co-designing solutions to the issues young people had raised.

Informed Voices (funded by Ofcom, in partnership with ParentZone and Young Scot)

Ahead of the Scottish Parliament election in May 2026, SYP and Young Scot were commissioned to design, deliver and track an online campaign to develop young voters' awareness and resilience against misinformation and disinformation. At SYP, this project was led by the Informed Voices investigation team, which was made up of eight MSYPs from across Scotland. The Investigation Team took part in three workshops with SYP and Young Scot to explore the campaign issues and to make sure the campaign content was relevant and accessible for young people. Their ideas were shared with Young Scot and a group of young content creators.

The campaign ran across Young Scot and SYP social media channels for four weeks in the run up to the Scottish Parliament elections in May. During the campaign, content had a reach of 899,025 and 2,379,057 impressions.

How we measure and learn

SYP's evaluation framework and activity planner require monitoring and evaluation to be considered at the outset of activities and carried out throughout delivery. Evaluation during the year included participant feedback forms, staff reflection, focus groups, web and social media analytics, partnership reviews and learning captured through project groups. This evidence-informed practical changes, including the structure and pacing of events, online and hybrid participation options, and the ongoing development of training resources.

Structure, governance and management

SYP is youth-led and governed by a Board of young trustees. The Board is responsible for the charity's strategic direction, oversight, financial stewardship and compliance. Management Accounts and the Strategic Risk Register were presented to the Board at meetings every two months during the year. Trustees also reviewed and approved an updated Children's Rights and Wellbeing Impact Assessment, and the Vulnerable Adults Policy was reviewed against current Scottish Government guidance.

The SYP AGM was held in September 2025, during which elections were held for trustees as set out in SYP's Articles of Association. Ellie Craig MSYP was returned for a second term as SYP Chair, Marcus Flucker MSYP was elected as SYP's Vice Chair, along with Ella Quinn MSYP, Hamish Nott MSYP, Rajsee Saraf MSYP, Jack Anderson MSYP and Sophie Kerrigan MSYP was elected as Conveners Trustee. Daniela Onyewuenyi was re-elected for a second term to the SYP Board.

The SYP Board have started the process of a governance review, which will continue in 2026-27.

Reviewing Elections and Events

In October 2024, SYP convened a joint working group to review our elections and events programme. The group includes four local authority Youth Work Managers, SYP's Chair and Vice Chair, the Chief Executive, Head of Participation and Programmes, and an External Advisor to the Board. Together, they developed a series of recommendations, which were shared with MSYPs, Support Workers, local authority partners, and NVO leaders for feedback ahead of the next Board meeting.

Conveners Group and Policy Review

In January 2025, we brought the Conveners Group together for an online training session. They participated in a consultation workshop on participation principles alongside SYP's Young Rights Champions and reviewed lapsing policy to assess its continued relevance. This process ensures that SYP remains responsive to the views of young people and that our advocacy priorities reflect their current needs and concerns.

The Right Way

10 MSYPs were recruited as Young Rights Champions and met six times between June 2024 and March 2025 to participate in upskilling-training and resource development. The training included sessions on (1) understanding rights and the UNCRC; (2) Article 12 UNCRC and meaningful participation; and (3) incorporation of the UNCRC and creating a rights-based culture. In addition, the Champions also created new resources for The Right Way website, using evaluation and feedback on what is currently available to propose new and innovative creations that better support young people's access of their rights.

Financial review

The total incoming resources for the year to 31 March 2026 were £607,605 (2025: £546,577) and the total outgoing resources were £579,518 (2025: £559,153) resulting in a surplus of £28,087 (2025: deficit £12,576). At the year end the unrestricted funds balance was £152,979, including designated funds of £6,000 (2025: £20,000) and the restricted funds balance carried forward was £73,830 (2025: £50,954). Trustees consider this to be satisfactory.

The Trustees aim to build up the unrestricted reserves not invested in tangible fixed assets, to cover at least three months of operational expenditure estimated as £125,000. At this level the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. Currently the reserves are slightly above this level and the Trustees are actively seeking additional sources of funding to continue income diversification. They do not believe this causes a going concern issue at this time.

The principal funding source for the year under review was the Children, Young People and Families Early Intervention Fund administered by the Corra Foundation on behalf of the Scottish Government.

Under the Memorandum and Articles of Association, the charity has the power to invest any money that the company does not immediately require in any investments, securities or properties. As there are few funds for long-term investment, the trustees, having regard to the liquidity requirements of operating the charity and to the reserves policy, have operated a policy of keeping available funds in an interest bearing current account.

The annual strategic review and forward planning event considers the risks to which the charity is exposed and identifies what needs to be in place to manage these risks throughout the year. The risks faced by the company fall into two categories, internal and external.

Internal risks are minimised by the implementation of procedures for authorisation of transactions and projects and to ensure consistent quality of delivery for all operational aspects of the company.

External risks relate largely to the continued funding of the company. However, an encouraging development is the continued support from both private and public sectors, which should ensure the long-term financial stability of the company.

Any variation from the business has an associated risk assessment that is presented to the Board of Trustees.

Structure, governance and management

The Scottish Youth Parliament is a company limited by guarantee, incorporated on 30 January 2002 and is governed by its Memorandum and Articles of Association, as amended on 30 June 2012. It is recognised as a charity, charity registration number SC032662. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

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

Ellie Craig MSYP (Chair)
Marcus Flucker MSYP (Vice Chair) (appointed 16 September 2025)
Daniela Onyewuenyi MSYP
Rajsee Saraf MSYP (appointed 16 September 2025)
Ella Quinn MSYP (appointed 16 September 2025)
Hamish Nott MSYP (appointed 16 September 2025)
Sophie Kerrigan MSYP (appointed 16 September 2025)
Jack Anderson MSYP (appointed 16 September 2025)
Olivia Brown MSYP (resigned 16 September 2025)
Beau Johnston MSYP (resigned 16 September 2025)
Tamsin Gold MSYP (resigned 16 September 2025)
Alannah Logue MSYP (resigned 16 September 2025)
Maya McCrae MSYP (resigned 16 September 2025)
Shafa Waqas MSYP (resigned 16 September 2025)

Secretary	J Dunlop
Charity Number (Scotland)	SC032662
Company Number	SC227548
Solicitors	Brodies LLP 110 Queen Street Glasgow G1 3BX
Bankers	Bank of Scotland 38 St Andrew Square Edinburgh EH2 2YR
Auditor	Thomson Cooper 22 Stafford Street Edinburgh EH3 7BD
Registered Office	Norton Park Unit 14 57 Albion Road Edinburgh EH7 5QY

The trustees, who are also directors for the purposes of company law, are elected at the AGM by the members to serve a period of one year. Trustees directly elected by the membership are the Chair, Vice-Chair and three ordinary trustee directors. The positions are advertised to potential candidates on the SYP website. Each candidate, who must be a member, submits an application indication whether they wish to be appointed as Trustee, Chair or Vice Chair. A candidate may apply for all or a combination of offices, but shall only be eligible to be elected to one office. Each candidate stands for election in their local area and are voted in by the local young people. The election of a Member of the Scottish Youth Parliament shall be held, in accordance with the procedure set out at www.syp.org.uk by way of a single transferrable voting system. A fourth ordinary trustee director is appointed by the conveners group, which is itself elected by the membership at large. The Conveners appoint one trustee, not entitled to sit as Chair or Vice Chair, by way of notice in writing to the board.

Board Structures and Governance

Following the AGM, the newly elected Board introduced a revised committee structure to replace individual portfolios. This change was designed to clarify the role of Trustees and ensure collective responsibility across key areas of SYP's work. The new structure includes three committees:

- **Participation, Programmes and Projects Committee**
- **Policy, Public Affairs and Communications Committee**
- **Finance and Risk Committee**

To support the wellbeing and safety of young people at our events, we developed and implemented a sector-leading *Trips, Residentials, and Events Policy and Procedure*. This policy aligns with the Scottish Government's *Going Out There* guidance and is integrated with our Child Protection, Wellbeing, and Adult Protection policies.

All SYP staff have recently completed Mental Health First Aid training, equipping them to better support the evolving needs of MSYPs. Additionally, the Board has reviewed and approved an updated Children's Rights and Wellbeing Impact Assessment, which we plan to publish on our website.

The organisation has developed a process for the induction of new trustees, which commences following their appointment. All trustees are expected to attend a weekend of induction and training on the Scottish Youth Parliament, the roles and responsibilities of trustees and governance. This is followed up by a trustee handbook that they are all given with information they can access at all times.

Monitoring, Evaluation, and Continuous Improvement

To ensure effective governance and development, we conducted a baseline survey with all Board members at the start of their term to assess their skills and experiences. The results informed our Board induction programme and ongoing training. We also gathered case studies from two Board members who had previously participated in SYP's inclusion programmes, as well as from the current SYP Chair, who progressed through various leadership roles within the organisation. These stories illustrate the impact of SYP's leadership pathways and inclusive approach.

Feedback from previous AGMs, Sittings, and inclusion initiatives has been used to shape future activities. The Board continues to receive regular updates, including Management Accounts and the SYP Risk Register, at bi-monthly meetings. Internal policies—such as our guidance on trips and residentials, smoking and vaping, and drugs and alcohol—have also been reviewed to ensure alignment with current Scottish Government guidance and staff confidence in implementation.

All the trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses are disclosed in Note 8 to the accounts.

Trustees are asked to declare interests at board meetings. Any interests declared are recorded in the board minutes. Key staff salaries are reviewed as part of the annual appraisal.

Statement of trustees' responsibilities

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

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

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; 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 adequate 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Auditor

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

Disclosure of information to auditor

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

The trustees' report was approved by the Board of Trustees.

.....
E Craig MSYP
Chair
Dated: .....

SCOTTISH YOUTH PARLIAMENT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SCOTTISH YOUTH PARLIAMENT

Opinion

We have audited the financial statements of Scottish Youth Parliament (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested a sample of journals to confirm they were appropriate and inspected minutes from meetings held by management and trustees for any reference to breaches of laws and regulations. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including applicable charity and company law and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the charity.

We communicated identified laws and regulations and potential fraud risks throughout our team and remained alert to any indications of non-compliance or fraud throughout the audit. However the primary responsibility for the prevention and detection of fraud rests with the trustees.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

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

Use of our report

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

Fiona Haro (Senior Statutory Auditor)
for and on behalf of Thomson Cooper, Statutory Auditor
Dunfermline

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Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

SCOTTISH YOUTH PARLIAMENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year

	Notes	Unrestricted funds general 2026 £	Designated funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:						
Donations and legacies	**2**	6,100	-	543,079	549,179	500,570
Charitable activities	**3**	26,393	-	29,337	55,730	42,513
Investments	**4**	2,696	-	-	2,696	3,494
Total income		35,189	-	572,416	607,605	546,577
Expenditure on:						
Charitable activities	**5**	15,152	14,000	550,366	579,518	559,153
Net incoming/(outgoing) resources before transfers		20,037	(14,000)	22,050	28,087	(12,576)
Gross transfers between funds		174	(1,000)	826	-	-
Net income/(expenditure) for the year/ Net movement in funds		20,211	(15,000)	22,876	28,087	(12,576)
Fund balances at 1 April 2025		127,767	20,000	50,954	198,721	211,297
Fund balances at 31 March 2026		147,978	5,000	73,830	226,808	198,721

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SCOTTISH YOUTH PARLIAMENT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:					
Donations and legacies	**2**	11,353	-	489,217	500,570
Charitable activities	**3**	42,513	-	-	42,513
Investments	**4**	3,494	-	-	3,494
Total income		57,360	-	489,217	546,577
Expenditure on:					
Charitable activities	**5**	63,369	-	495,784	559,153
Net incoming/(outgoing) resources before transfers		(6,009)	-	(6,567)	(12,576)
Gross transfers between funds		(20,835)	20,000	835	-
Net income/(expenditure) for the year/ Net movement in funds		(26,844)	20,000	(5,732)	(12,576)
Fund balances at 1 April 2024		154,611	-	56,686	211,297
Fund balances at 31 March 2025		127,767	20,000	50,954	198,721

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SCOTTISH YOUTH PARLIAMENT

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**10**		5,098		8,151
Current assets					
Debtors	**11**	32,250		32,595	
Cash at bank and in hand		243,187		194,695	
		275,437		227,290	
Creditors: amounts falling due within one year	**12**	(53,727)		(36,720)	
Net current assets			221,710		190,570
Total assets less current liabilities			226,808		198,721
Income funds					
Restricted funds	**14**		73,830		50,954
Designated funds	**15**		5,000		20,000
General unrestricted funds			147,978		127,767
			226,808		198,721

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

The financial statements were approved by the Trustees on .....

.....
E Craig MSYP
Chair

Company Registration No. SC227548

SCOTTISH YOUTH PARLIAMENT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**19**		45,796		(13,692)
Investing activities					
Purchase of tangible fixed assets		-		(7,860)	
Interest received		2,696		3,494	
Net cash generated from/(used in) investing activities			2,696		(4,366)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			48,492		(18,058)
Cash and cash equivalents at beginning of year			194,695		212,753
Cash and cash equivalents at end of year			243,187		194,695

1 Accounting policies

Charity information

Scottish Youth Parliament is a private company limited by guarantee incorporated in Scotland. The registered office is Norton Park Unit 14, 57 Albion Road, Edinburgh, EH7 5QY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Donations and Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for specific restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources as restricted funds when receivable.

Other income

All other income of a revenue nature, including sittings income, is included when the charity is entitled to the income.

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

1 Accounting policies **(Continued)**

Investment income includes interest on funds held on deposit and is included when receivable and the amount can be measured reliably by the charity, normally upon notification of the interest paid or payable by the bank.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is recognised on an accruals basis as a liability is incurred and has been classified under headings that aggregate all costs related to the category. The company is not registered for VAT and accordingly irrecoverable VAT is charged against the category of resources expended to which it relates. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the time spent by staff on those activities Expenditure is classified under the following activity headings:

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, including the costs of projects, campaigns and membership activities, and their associated support costs.

Other expenditure (where relevant) comprises costs not falling into any other heading

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. All tangible fixed assets costing in excess of £500 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33.3% Straight Line

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

1.7 Impairment of fixed assets

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

1 Accounting policies **(Continued)**

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1 Accounting policies **(Continued)**

1.13 Deferred income

Donations and grants received in advance of the period in which the funder requires the expenditure to be applied are reflected in deferred income. Grants for capital items are included under deferred income until such time as the items are purchased.

1.14 Legal status

The organisation is a charitable company limited by guarantee and has no share capital. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

2 Donations and legacies

	Unrestricted funds general 2026 £	**Restricted funds 2026 £**	**Total 2026 £**
Grants received	6,100	543,079	549,179

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £
Grants received	11,353	489,217	500,570

	Unrestricted funds	**Restricted funds**	**Total**
Grants receivable for core activities for the year ended 31 March 2026			
Police Scotland - Care Experienced Young People Project	-	19,984	19,984
UKYP	-	19,756	19,756
Scottish Government - Children, Young People, Families and Early Intervention Fund	-	341,250	341,250
Scottish Government - Mind Yer Time	-	40,000	40,000
Scottish Government - Cabinet, Exec Takeover & The Right Way	-	30,000	30,000
NSPCC	-	67,022	67,022
Scottish Government - Education Reform	-	13,750	13,750
Scottish Government - Learning for Sustainability	-	11,317	11,317
Police Scotland - Youth Ethics Panel (YEAP)	6,100	-	6,100
	6,100	543,079	549,179

2 Donations and legacies **(Continued)**

	Unrestricted funds	Restricted funds	Total
Grants receivable for core activities for the year ended 31 March 2025			
Police Scotland - Care Experienced Young People Project	-	19,400	19,400
UKYP	-	15,000	15,000
Scottish Government - Children, Young People, Families and Early Intervention Fund	-	341,252	341,252
Scottish Government - Mind Yer Time	-	40,000	40,000
Scottish Government - Cabinet, Exec Takeover & The Right Way	-	30,000	30,000
Scottish Government - Qualifications and Assessment Review SQA	-	-	-
Horizon Project	-	5,000	5,000
NSPCC	-	27,926	27,926
SQA	9,753	-	9,753
Scottish Government - Education Reform	-	-	-
Scottish Government - Learning for Sustainability	-	10,640	10,640
Scottish Government - RSHPE Engagement	-	-	39,468
Police Scotland - Youth Ethics Panel (YEAP)	1,600	-	1,600
	11,353	489,218	500,570

3 Charitable activities

	Total 2026	Total 2025
	£	£
Sittings	23,290	24,140
Consultations, recharged income and other income	32,440	18,373
	55,730	42,513
Analysis by fund		
Unrestricted funds - general	26,393	42,513
Restricted funds	29,337	-
	55,730	42,513

4 Investments

	Total 2026	Total 2025
	£	£
Interest receivable	2,696	3,494

5 Charitable activities

	Consultation Education & Representation **2026**	Consultation Education & Representation 2025
	£	**£**
Staff costs	367,901	375,295
Youth engagement	64,835	43,501
Printing and design	8,472	9,066
Sittings	12,674	22,534
	453,882	450,396
Share of support costs (see note 6)	104,871	89,045
Share of governance costs (see note 6)	20,765	19,712
	579,518	559,153
Analysis by fund		
Unrestricted funds - general	15,152	63,369
Unrestricted funds - designated fund	14,000	-
Restricted funds	550,366	495,784
	579,518	559,153

6 Support costs

	Support costs	**Governance costs**	**2026**	Support costs	Governance costs	2025
	£	**£**	**£**	£	£	£
Other staff costs	26,470	-	26,470	21,838	-	21,838
Office costs	11,184	-	11,184	13,455	-	13,455
General expenses	24,805	-	24,805	24,439	-	24,439
Financial costs	5,612	-	5,612	3,557	-	3,557
Depreciation	3,053	-	3,053	2,947	-	2,947
Building costs	42,852	-	42,852	22,809	-	22,809
Audit fees	-	6,660	6,660	-	8,266	8,266
Legal and professional	-	5,000	5,000	-	11,447	11,447
	113,976	11,660	125,636	89,045	19,713	108,758

Governance costs includes payments to the auditors of £6,660 (2025- £8,266) for audit fees.

7 Trustees

No members of the board of trustees received remuneration during the year (2025 : Nil). Travel and subsistence re-imbursements amounting to £1,260 were paid in respect of eight trustees (2025: £554), including payments made direct to third parties.

8 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
Charitable projects	10	10
Administration and support	1	1
Total	11	11

Employment costs	**2026**	2025
	£	£
Wages and salaries	323,458	333,887
Social security costs	29,596	27,165
Other pension costs	14,847	14,243
	367,901	375,295

8 Employees **(Continued)**

The charity was liable for contributions to employees' personal pension plans totalling £14,847 (2025: £14,243) in the year.

Pension costs are allocated to activities in proportion to the related staff costs incurred.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £180,239 (2025: £162,867).

The number of employees whose annual remuneration was £60,000 or more were:

	2026	2025
	Number	Number
60,000 - 70,000	-	1
70,000 - 80,000	1	-

9 Taxation

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

10 Tangible fixed assets

	Plant and equipment
	£
Cost	
At 1 April 2025	17,874
At 31 March 2026	17,874
Depreciation and impairment	
At 1 April 2025	9,723
Depreciation charged in the year	3,053
At 31 March 2026	12,776
Carrying amount	
At 31 March 2026	5,098
At 31 March 2025	8,151

11 Debtors

	2026	2025
Amounts falling due within one year:	**£**	£
Trade debtors	24,456	21,686
Other debtors	-	930
Prepayments and accrued income	7,794	9,979
	32,250	32,595

12 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	**£**
Deferred income		38,700	21,514
Trade creditors		1,313	2,113
Other creditors		6,868	6,637
Accruals		6,846	6,456
		53,727	36,720

13 Unrestricted funds

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

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	**£**	**£**	**£**	**£**
General Funds	127,767	35,189	(15,152)	174	147,978

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	**£**	**£**	**£**	**£**
General funds	154,611	57,360	(63,369)	(20,835)	127,767

14 Restricted funds

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

	Movement in funds				
	Balance at 1 April 2025	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2026
	£	£	£	£	£
Scottish Government - Children, Young People, Families and Early Intervention Fund	-	341,250	(342,076)	826	-
Scottish Government - Cabinet, Exec Takeover and The Right Way	-	30,279	(30,279)	-	-
Scottish Government - Learning for Sustainability	-	11,316	(11,316)	-	-
Scottish Government - Education Reform	-	13,750	(13,750)	-	-
Positive Prisons	42,618	-	-	-	42,618
Scottish Government - Mind Yer Time	2,318	40,000	(42,318)	-	-
Sittings and Pop Ups	-	23,290	(13,695)	-	9,595
National Youth Agency - UK Youth Parliament	-	25,525	(23,589)	-	1,936
Police Scotland - Care Experienced Young People Project	-	19,984	(19,984)	-	-
Scottish Government - Horizon Project	450	-	(450)	-	-
NSPCC	5,567	67,022	(52,909)	-	19,680
	50,954	572,416	(550,366)	826	73,830

	Movement in funds				
	Balance at 1 April 2024	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Scottish Government - Children, Young People, Families and Early Intervention Fund	43	341,251	(342,116)	822	-
Scottish Government - Cabinet, Exec Takeover and The Right Way	-	30,000	(30,000)	-	-
Scottish Government - Learning for Sustainability	-	10,640	(10,640)	-	-
Scottish Government - RSHPE Engagement	1,000	-	(1,000)	-	-
Positive Prisons	42,618	-	-	-	42,618
Scottish Government - Mind Yer Time	13,025	40,000	(50,707)	-	2,318
National Youth Agency - UK Youth Parliament	-	15,000	(15,013)	13	-
Police Scotland - Care Experienced Young People Project	-	19,400	(19,400)	-	-
Scottish Government - Horizon Project	-	5,000	(4,549)	-	450
NSPCC	-	27,926	(22,359)	-	5,567

14 Restricted funds **(Continued)**

56,686	489,217	(495,784)	835	50,954

Corra Foundation CYPFEIF & ALEC Fund - The Corra Foundation in partnership with the Scottish Government administers and manages the Children, Young People and Families Early Intervention Fund and Adult Learning and Empowering Communities Fund (CYPFEIF & ALEC Fund). The CYPFEIF aspect of the Fund aims to improve outcomes for children, young people and their families. The key components of the CYPFEIF Fund are: Promote the GIRFEC wellbeing indicators and the implementation of the UNCRC, Delivery of prevention and early intervention activities, Improving parenting capacity and family support.

Scottish Government Cabinet and Executive Take Over - The Cabinet and Executive Takeover meetings have been delivered by SYP in collaboration with the Children's Rights Unit (CRU) and Children's Parliament (CP) for the past 7 years and 5 years respectively. As far as we know, Scotland remains the only country in the world to hold an annual meeting of their Cabinet with children and young people to hear about the issues that matter most to them. The two meetings are perhaps the most high profile example of youth participation in Scotland.

Scottish Government: Learning for Sustainability - SYP was commissioned by the Scottish Government to establish a Learning for Sustainability Youth Leadership Group to meaningfully engage young people in the implementation of the Learning for Sustainability Action Plan 2023-2030. The Youth Leadership Group met for the first time in January 2024 to share their views on the topic and review the Learning for Sustainability Indicators. A second phase will begin in summer 2024, when the Youth Leadership Group will carry out focus groups across Scotland to gather the wider views of young people on this topic.

Scottish Government: RSHPE Engagement – In partnership with Young Scot, SYP was commissioned by the Scottish Government to carry out an engagement programme with young people aged 11 – 18 to inform the development of Relationships, Sexual Health and Parenthood (RSHP) Education teaching guidance. Young people shared their views through a survey and focus groups between November 2023 and March 2024.

Scottish Government: Mind Yer Time – in partnership with Children's Parliament, the Scottish Youth Parliament was successful in a Scottish Government Tender to co-produce a world leading resource on the healthy use of social media and screen time. In March 2020, the partnership launched a new digital resource – mindyertime.scot with suitable content for children, young people and adults created and designed by children and young people.

Positive Prisons, Positive Futures – The Scottish Youth Parliament has enjoyed a partnership with Positive Prisons, Positive Futures for a number of years to support inclusion and progressing work towards giving young people with experience of the criminal justice system and those at risk of offending, a voice. Unfortunately, due to unforeseen circumstances the trustees of Positive Prisons, Positive Futures were tasked with winding up the charity and made the very difficult decision to donate their general funds to the Scottish Youth Parliament to continue this important work.

BYC and UKYP - British Youth Council: UK Youth Parliament - In partnership with the British Youth Council the Scottish Youth Parliament delivers the UK Youth Parliament in Scotland and receives funding to take the representatives to the House of Commons Annual Sitting in November each year.

PS Care Experienced YP - The Scottish Youth Parliament have been working with Police Scotland over the last 6 months to set out key recommendations for Police Scotland's 2024-2027 Corporate Parenting Plan. Over the last year the Scottish Youth Parliament have been engaging with Care Experienced Young People gathering their views and experiences with Police Scotland and through a national survey and focus groups. From this engagement key recommendations for Police Scotland's Corporate Parenting Plan were formed and Care Experienced Young People ranked their priority.

14 Restricted funds **(Continued)**

Horizon Project - In November 2024, the Scottish Government ran a series of multi sector Horizon Scanning Workshops as part of their Horizon Scanning Project. The aim of this project was to identify key trends, risks and opportunities for Scotland over a 10-20 year horizon. SYP facilitated young peoples engagement in this project.

NSPCC - The Scottish Youth Parliament (SYP) is currently carrying out a youth-led project, running from December 2024 until March 2026 with the goal of amplifying young people's views and experiences to improve child safety online in Scotland. This project is being run in partnership with the NSPCC, who is also working with their online safety participation group – Voice of Online Youth – and partner organisations in Wales and Northern Ireland to help foster nation-specific impact across the UK.

Education Reforms - This project engages young people to support and inform the Education Reform programme and Scottish Government education policy.

Sittings & Pop Ups - The sitting s a pop-up events bring SYP's democratic process directly to local communities.

15 Designated Funds

Designated funds are made up as follows:

		Movement in funds				
	Balance at 1 April 2025	Incoming resources	Outgoing resources	Transfers	Gains and losses	Balance at 31 March 2026
	£	£	£	£	£	£
Dilapidation Reserve	15,000	-	(14,000)	(1,000)	-	-
Capital Reserve	5,000	-	-	-	-	5,000
	20,000	-	(14,000)	(1,000)	-	5,000

		Movement in funds				
	Balance at 1 April 2024	Incoming resources	Outgoing resources	Transfers	Gains and losses	Balance at 31 March 2025
	£	£	£	£	£	£
Dilapidation Reserve	-	-	-	15,000	-	15,000
Capital Reserve	-	-	-	5,000	-	5,000
	-	-	-	20,000	-	20,000

Dilapidation Reserve

During 2025, the Board agreed to designate £15,000 for Office Dilapidations as they were currently awaiting for a settlement agreement for their previous lease, this was settled in the year.

Capital Reserve

The Board agreed in 2025 to designate £5,000 for the purchase of new laptops.

15 Designated Funds **(Continued)**

16 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total
	2026	2026	2026	2026
	£	£	£	£
At 31 March 2026:				
Tangible assets	5,098	-	-	5,098
Current assets/(liabilities)	142,880	5,000	73,830	221,710
	147,978	5,000	73,830	226,808

	Unrestricted funds general	Unrestricted funds designated fund	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
At 31 March 2025:				
Tangible assets	8,151	-	-	8,151
Current assets/(liabilities)	119,616	20,000	50,954	190,570
	127,767	20,000	50,954	198,721

17 Operating lease commitments

Lessee

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

	2026	2025
	£	£
Within one year	10,987	10,987
Between two and five years	6,409	17,396
	17,396	28,383

18 Related party transactions

Certain Trustees and the Chief Executive are also on the board of other organisations with whom the charity shares limited amounts of costs, or to whom services are provided. All these transactions were completed at an arm's length basis and details of each charity are set out below.

During the year the charity paid £475 (2025: £191) to YouthLink Scotland for places at the Scottish Youth Work Leaders Forum and for membership to YouthLink Scotland. Hamish Nott is a Trustee for the charity. There were no outstanding balances due to or from YouthLink Scotland at the year end (2025: £nil).

Ellie Craig was a Trustee of Young Scot Enterprise, however, no transactions occurred during the year (2025: £nil). There were no balances due to or from Young Scot Enterprise at the year end (2025: £nil).

19 Cash generated from operations

	2026	2025
	£	£
Surplus/(deficit) for the year	28,087	(12,576)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,696)	(3,494)
Depreciation and impairment of tangible fixed assets	3,053	2,947
Movements in working capital:		
Decrease/(increase) in debtors	345	(8,753)
(Decrease) in creditors	(179)	(13,329)
Increase in deferred income	17,186	21,514
Cash generated from/(absorbed by) operations	45,796	(13,691)

20 Analysis of changes in net funds

The charity had no material debt during the year.