Charity Registration No. SC027150 (Scotland)

Company Registration No. SC179351 (Scotland)

WESTER HAILES YOUTH AGENCY

(LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

WESTER HAILES YOUTH AGENCY
(LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr S Cruikshank Mrs N C McCloskey-Sellar Ms C Robinson Mr R Topping
Charity number (Scotland)	SC027150
Company number	SC179351
Registered office	44 Dumbryden Drive Edinburgh EH14 2QR
Independent examiner	Johnston Smillie Ltd 5 South Gyle Crescent Lane Edinburgh EH12 9EG

WESTER HAILES YOUTH AGENCY
(LIMITED BY GUARANTEE)
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WESTER HAILES YOUTH AGENCY
(LIMITED BY GUARANTEE)
DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2026

The Directors 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 Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Aims of the charity:

The company offers a diverse range of youth provision and activities in the South West area of Edinburgh, with the primary aims:

- To relieve poverty and disadvantage;
- To advance learning; and
- To further participation and citizenship.

Achievements and performance

Significant activities and achievements against objectives

The charity runs specific projects on behalf of its funders. Funding for the year ended 31 March 2026 included income from the following sources:

- City of Edinburgh Council
- Scottish Government Community Mental Health Fund
- The Robertson Trust
- Garfield Weston Foundation
- Whole Family Wellbeing Fund
- Christina Mary Hendrie Trust
- Cruden Foundation
- Saints & Sinners Club of Scotland
- Edinburgh Airport Community Fund
- Erskine Cunningham Hill Trust
- Nancy Roberts Charitable Trust
- Nigel Bruce Charitable Trust
- Schroder Charity Trust
- Stafford Trust
- Sylvia Aitken Charitable Trust
- Trusthouse Charitable Foundation/Forte Charitable Foundation
- Walter Scott Giving Group

Service objectives focused on:

- Improve access to recreational opportunities for all young people and to challenge disadvantage and discrimination.
- Promote the participation of excluded young people and create new opportunities to further their individual and collective interest.
- Encourage young people to discover, explore and protect the natural environment.
- Promote positive attitudes to learning and encourage young people to engage in new and existing learning opportunities.
- Provide varied and flexible group work programmes informed by the needs and ideas of young people.
- Ensure young people are assisted to access support most appropriate to their situation.

This year has been one of resilience and development for the Youth Agency. Despite ongoing challenges, our team has remained committed to ensuring young people's voices remain central to our work. We have continued to provide high quality youth work that supports young people to access opportunities and to develop skills, confidence and self esteem.

In 2025-26 we set ambitious targets which were not only met but many were exceeded. We provided 149 sessions of drop ins and streetwork for 177 young people; 28 health drop ins for 35 young people; 20 groupwork sessions focusing on body image, confidence, self esteem, school related stress and emotional regulation for 16 young people and 1108 hours of intensive mental health & wellbeing support for 55 young people.

In addition, the Time to Talk collaborative has continued to play a vital role in supporting emotional wellbeing and mental health across the city. The Youth Agency has provided 700 individual support sessions for 25 young people; brief interventions for 205 family members and 46 hours of parent/carer drop in support. The impact of this work has reinforced the importance of community based youth work and accessible wellbeing support.

Furthermore, we are proud that Time to Talk is a finalist in the Partnership of the Year category at the Scottish Charity Awards 2026.

Following successful delivery of the NPA (National Progression Award) in Youth Work, we have been approached and will be delivering this programme as part of Senior Phase Wider Achievement in an additional secondary school. The programme offers a formal qualification and will help young people to develop skills in teamwork, communication and working with people.

The Youth Agency has continued to contribute positively to the wider youth work sector; as a membership trustee on Lothian Association of Youth Clubs Board; as a member of the Children's Partnership Youth Work Working Group; as a contributor to the Connected Communities External Evaluation in partnership with the University of Edinburgh and as part of the planning group for the Youth Work Strategy Reconnector Event.

As we move into the next reporting year, our priorities will include increasing youth participation in decision making, securing sustainable funding to ensure long term impact and developing a Net Zero Strategy as part of our social responsibility and to enhance our resilience as a charity.

We remain ambitious for the future and committed to ensuring young people have access to safe spaces, trusted adults and opportunities to thrive. We would like to thank the staff team and the young people who continue to shape and inspire our work.

Result for the year
The financial statements show a surplus for the year of £3,972 (2025: deficit of £2,849) on restricted funds. There was a deficit of £4,216 (2025: surplus of £3,656) on unrestricted funds, giving an overall net deficit for the year ended 31 March 2026 of £244 (2025: surplus of £807).

For the year ended 31 March 2026, the Directors have taken advantage of the exemptions available under applicable company legislation and charity legislation and have elected to dispense with an audit. These financial statements are unaudited and have been subject to Independent Examination in accordance with charity legislation.

Significant use of volunteers:
The company's Board of Directors are all considered to be volunteers of the charity. A value for their contribution cannot be quantified; however without their services the charity would not function. The Youth Agency also has Volunteer Youth Workers.

Financial review

Reserves policy

Policy on reserves:

The level of reserves held by the charity is £438,515 (2025: £438,759) although included in this figure is funding for property costs, including the Youth Agency at 44 Dumbryden Drive, of £249,400 (2025: £259,379) being the historical cost of the charity's buildings less depreciation to date charged on the original Pyramid Building and Annexe. See note 12 for more details. After excluding the reserves that are restricted for specific purposes as laid down by the donor, see note 17 for more details, and designated funds of £500 (2025: £8,500), the remaining unrestricted funds are £85,317 (2025: £81,533).

It is the objective of the charity to maintain revenue reserves at a level commensurate with average annual charitable activities expenditure over the past 3 years to cover at least six months of running costs. It has been calculated that the charity would require free, uncommitted reserves at 31 March 2026 to cover the current average charitable activities cost of £89,153 to meet this reserve policy. The current level of reserves is in line with this reserves policy. The charity maintains restricted, designated and unrestricted funds.

Major risks

The Board of Directors have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. As part of this process the Directors have developed a business continuity plan and risk register that addresses continuity of service and safety of service users and staff, whilst preserving the security of confidential or sensitive information, should unexpected eventualities occur. In the plan the Directors consider information technology issues and communication matters together with managerial and staffing responsibilities covering a range of impact scenarios.

Plans for future periods

The charity plans to continue with its main objectives, and the strategy continues to be that outlined on pages 1 and 2.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 29 September 1997. The company is governed by the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Memorandum and Articles of Association.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the Board of Directors are elected to serve for a fixed term period of three years after which they can retire or offer themselves for re-election. Members of the company are entitled to elect "Directors" to the Board at the AGM.

The Directors who served during the year and up to the date of signature of the financial statements were:

Mr S Cruikshank
Mrs N C McCloskey-Sellar
Mr G Pearce (Resigned 11 September 2025)
Ms C Robinson
Mr R Topping

Recruitment and appointment of trustees

None of the Directors has any beneficial interest in the company. All of the Directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The decision making process is carried out at Board meetings. There have to be three Directors present for meetings to be quorate.

Induction and training of trustees
The induction process for new board members involves informal training by the existing members. The new member is also provided with the Articles of Association, role of a trustee, prior year financial statements and prior year Directors' meeting minutes, Strategic Plan and policies.

Relationship with related parties
The company is not affiliated with any other charitable organisation and has no related parties except as shown in the notes to the financial statements.

The Directors' report was approved by the Board of Directors.



Mr S Cruikshank
Director

14 July 2026

WESTER HAILES YOUTH AGENCY
(LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF WESTER HAILES YOUTH AGENCY

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 6 to 18.

Respective responsibilities of Directors and examiner

The charity's Directors, who also act as trustees for the charitable activities of Wester Hailes Youth Agency, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Directors 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 financial statements 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
   (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
   (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

   have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



M A P Taddei MA FCA CA
Relevant professional body: The Institute of Chartered Accountants in England and Wales

Johnston Smillie Ltd
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

Dated: 14 July 2026

WESTER HAILES YOUTH AGENCY
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**3**	593	-	593	927	-	927
Charitable activities	**4**	14,150	181,433	195,583	13,250	183,346	196,596
Total income		14,743	181,433	196,176	14,177	183,346	197,523
Expenditure on:							
Raising funds	**5**	-	9,848	9,848	-	15,780	15,780
Charitable activities	**6**	18,959	167,613	186,572	10,521	170,415	180,936
Total expenditure		18,959	177,461	196,420	10,521	186,195	196,716
Net income/(expenditure) and movement in funds		(4,216)	3,972	(244)	3,656	(2,849)	807
Reconciliation of funds:							
Fund balances at 1 April 2025		90,033	348,726	438,759	86,377	351,575	437,952
Fund balances at 31 March 2026		85,817	352,698	438,515	90,033	348,726	438,759

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.

WESTER HAILES YOUTH AGENCY
(LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**12**		249,400		259,379
Current assets					
Debtors	**13**	3,537		3,341	
Cash at bank and in hand		213,904		180,210	
		217,441		183,551	
Creditors: amounts falling due within one year	**14**	(28,326)		(4,171)	
Net current assets			189,115		179,380
Total assets less current liabilities			438,515		438,759
The funds of the charity					
Restricted income funds	**17**		352,698		348,726
Unrestricted funds			85,817		90,033
			438,515		438,759

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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 Directors on 14 July 2026



Mr S Cruikshank
Director

Company registration number SC179351 (Scotland)

1 Accounting policies

Charity information

Wester Hailes Youth Agency is a private company limited by guarantee incorporated in Scotland. The registered office is 44 Dumbryden Drive, Edinburgh, EH14 2QR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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)” (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for small charities not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors 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 Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Costs are allocated depending on the activity categories of the resources expended. No costs are apportioned.

1 Accounting policies **(Continued)**

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.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings	over term of the lease

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.

The charity's policy is to capitalise all fixed assets of a value greater than £1,000.

1.7 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.

1.8 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 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.

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 Accounting policies **(Continued)**

1.9 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.

1.10 Retirement benefits

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

1.11 Operating 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.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	2026	2025
	£	£
Donations	593	927

Income from donations and legacies of £593 (2025: £927) was unrestricted and £nil (2025: £nil) was restricted.

4 Income from charitable activities

	2026	2025
	£	£
City of Edinburgh Council	46,925	46,925
Other Funders	148,658	149,671
	195,583	196,596
Analysis by fund		
Unrestricted funds	14,150	13,250
Restricted funds	181,433	183,346
	195,583	196,596

Designated income of £nil was received in 2026 (2025: £8,500) and is included in the total unrestricted funds of £14,150 (2025: £13,250).

Full details of restricted funding is shown in note 17.

5 Raising funds

	2026	2025
	£	£
Employment costs	9,848	15,780
	9,848	15,780

Expenditure on raising funds was £9,848 (2025: £15,780) of which £9,848 was restricted (2025: £15,780) and £nil unrestricted (2025: £nil).

6 Charitable activities

	2026	2025
	£	£
Staff costs	115,526	110,373
Depreciation	9,979	9,979
Direct costs	10,745	13,789
Youth work	15,324	8,742
Admin costs	6,450	4,473
Travel & transport	661	372
Premises costs	23,927	29,428
	182,612	177,156
Share of governance costs (see note 7)	3,960	3,780
	186,572	180,936

Expenditure on charitable activities of £18,959 was unrestricted (2025: £10,521) and £167,613 (2025: £170,415) was restricted.

7 Support costs allocated to activities

	2026	2025
	£	£
Governance costs	3,960	3,780
Analysed between:		
Independent examination fees	3,960	3,780

8 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,960	3,780
Depreciation of owned tangible fixed assets	9,979	9,979

9 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	7	7

Employment costs	2026 £	2025 £
Wages and salaries	115,559	114,848
Social security costs	1,498	3,537
Other pension costs	8,317	7,768
	125,374	126,153

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Leasehold land and buildings £
Cost	
At 1 April 2025	390,929
At 31 March 2026	390,929
Depreciation and impairment	
At 1 April 2025	131,550
Depreciation charged in the year	9,979
At 31 March 2026	141,529
Carrying amount	
At 31 March 2026	249,400
At 31 March 2025	259,379

13 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	3,537	3,341

14 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	**£**
Deferred grant income	**15**	24,000	-
Accruals and deferred income		4,326	4,171
		28,326	4,171

Deferred income of £24,000 consists of £4,000 from Focus Foundation for groupwork in 2026-27 and £20,000 from the National Lottery Fund Awards for All for drop in provision in 2026-27 and 2027-28.

15 Deferred income

	2026	2025
	£	**£**
Arising from deferred grant income	24,000	-

Deferred income is included in the financial statements as follows:

	2026	2025
	£	**£**
Deferred income is included within:		
Current liabilities	24,000	-
Movements in the year:		
Deferred income at 1 April 2025	-	-
Resources deferred in the year	24,000	-
Deferred income at 31 March 2026	24,000	-

16 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £8,317 (2025 - £7,768).

17 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			Movement in funds		
	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 1 April 2025	Incoming resources	Resources expended	Balance at 31 March 2026
	£	£	£	£	£	£	£
Land and buildings fund - Pyramid	107,100	-	(3,970)	103,130	-	(3,970)	99,160
Land and buildings fund - Annexe	162,258	-	(6,009)	156,249	-	(6,009)	150,240
City of Edinburgh Council	1,145	46,925	(48,070)	-	46,925	(46,925)	-
Schools Work	25,250	5,000	-	30,250	-	-	30,250
The Robertson Trust	20,000	20,000	(20,000)	20,000	20,000	(20,000)	20,000
Scottish Government Community Mental Health Fund	12,388	25,020	(37,408)	-	25,275	(25,275)	-
Cruden Foundation	1,000	1,000	(1,000)	1,000	-	(1,000)	-
Whole Family Wellbeing Fund	-	44,401	(19,304)	25,097	45,733	(41,282)	29,548
Garfield Weston Foundation	-	20,000	(20,000)	-	20,000	(20,000)	-
The Hugh Fraser Foundation	-	5,000	-	5,000	-	(5,000)	-
Walter Scott Giving Group	-	5,000	-	5,000	5,000	(5,000)	5,000
The Ponton Trust	-	3,000	-	3,000	-	(3,000)	-
Erskine Cunningham Hill Trust	-	-	-	-	1,000	-	1,000
Schroder Charity Trust	-	-	-	-	5,000	-	5,000
Edinburgh Airport Community Fund	-	-	-	-	1,500	-	1,500
Christina Mary Hendrie Trust	-	-	-	-	8,000	-	8,000
The Stafford Trust	-	-	-	-	3,000	-	3,000
2024/25 restricted funds cleared in 2024/25	22,434	8,000	(30,434)	-	-	-	-
	351,575	183,346	(186,195)	348,726	181,433	(177,461)	352,698

17 Restricted funds **(Continued)**

Land and Buildings funds - The funds represent brought forward funding in respect of the capital cost of buildings including property improvements and in accordance with the accounting policy for property depreciation, are written off over the remaining lease term.

City of Edinburgh Council - Connected Communities Grant of £46,925 was received in the year.

The Robertson Trust - £20,000 was received in the year.

Scottish Government Community Mental Health Fund - £25,275 was received in the year.

Whole Family Wellbeing Fund - £45,733 was received in the year.

Garfield Weston Foundation - £20,000 was received in the year.

Walter Scott Giving Group - £5,000 was received in the year but the funding is for 2026-27.

Erskine Cunningham Hill Trust - £1,000 was received in the year and will be spent by 31 May 2026.

Schroder Charity Trust - £5,000 was received in the year but the funding is for 2026-27.

Edinburgh Airport Community Fund - £1,500 was received in the year but the funding is for 2026-27.

Christina Mary Hendrie Trust - £8,000 was received in the year and will be spent by 31 May 2026.

The Stafford Trust - £3,000 was received in the year and will be spent by 31 May 2026.

18 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 £	At 31 March 2026 £
Bentley Advancing Life Chances	500	-	-	500
Barrack Charitable Trust	4,000	-	(4,000)	-
The Rozelle Trust	3,000	-	(3,000)	-
Arnold Clark	1,000	-	(1,000)	-
General funds	81,533	14,743	(10,959)	85,317
	90,033	14,743	(18,959)	85,817

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
The Nancie Massey Charitable Trust	5,000	-	(5,000)	-
Bentley Advancing Life Chances	500	500	(500)	500
Barrack Charitable Trust	-	4,000	-	4,000
The Rozelle Trust	-	3,000	-	3,000
Arnold Clark	-	1,000	-	1,000
General funds	80,877	5,677	(5,021)	81,533
	86,377	14,177	(10,521)	90,033

19 Analysis of net assets between funds

	Unrestricted 2026	Restricted 2026	Total 2026	Unrestricted 2025	Restricted 2025	Total 2025
	£	£	£	£	£	£
Fund balances at 31 March 2026 are represented by:						
Tangible assets	-	249,400	249,400	-	259,379	259,379
Current assets/(liabilities)	85,817	103,298	189,115	90,033	89,347	179,380
	85,817	352,698	438,515	90,033	348,726	438,759

20 Operating lease commitments

Lessee

The Charity occupies the Youth Agency building which was built on leasehold land at 44 Dumbryden Drive, Edinburgh EH14 2QR that expires on 17 November 2051. Under the terms of the lease the land rent is £1 per annum.

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

	2026	2025
	£	£
Within one year	989	989
Between two and five years	1,980	2,968
In over five years	20	21
	2,989	3,978

21 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).