

**Report of the Trustees and  
Independently Examined Financial Statement For the Year Ended 31 October 2025**

**For**

**Youth Initiatives Scotland (SCIO)**

**Registered Charity Number: SC048754**

**Voluntary Action East Renfrewshire SCIO**

**[REDACTED]  
4D Rouken Glen Park  
Thornliebank  
East Renfrewshire  
G46 7UG**

**Registered Number: SC028103**

Youth Initiatives Scotland (SCIO)  
Contents of the Financial Statements  
For the Year Ended 31 October 2025

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## Reference and administration details

Charity name  
 Other names charity is known  
 Registered charity number  
 Charity's principal address

Youth Initiatives Scotland [SCIO]

YI Scotland

SC048754

6 Heys Street, Barrhead

Glasgow

Postcode G78 2EN

## Names of the charity trustees on date of approval of Trustees' Annual Report

|    | Trustee name  | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1  |               | Treasurer       |                                   |                                                               |
| 2  |               |                 |                                   |                                                               |
| 3  |               | Chairperson     |                                   |                                                               |
| 4  | Andrew Jordan | Secretary       |                                   |                                                               |
| 5  |               |                 |                                   |                                                               |
| 6  |               |                 |                                   |                                                               |
| 7  |               |                 |                                   |                                                               |
| 8  |               |                 |                                   |                                                               |
| 9  |               |                 |                                   |                                                               |
| 10 |               |                 |                                   |                                                               |
| 11 |               |                 |                                   |                                                               |
| 12 |               |                 |                                   |                                                               |
| 13 |               |                 |                                   |                                                               |
| 14 |               |                 |                                   |                                                               |
| 15 |               |                 |                                   |                                                               |
| 16 |               |                 |                                   |                                                               |
| 17 |               |                 |                                   |                                                               |
| 18 |               |                 |                                   |                                                               |
| 19 |               |                 |                                   |                                                               |
| 20 |               |                 |                                   |                                                               |

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
|      |                                   |
|      |                                   |
|      |                                   |

## Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Trustees are appointed by the board by resolution passed at a board meeting. The organisation was founded in 2018 by 4 trustees who all committed to serve a minimum of 2 years.

## Objectives and activities

Charitable purposes

The Advancement of Education  
The Advancement of Citizenship or Community Development

Summary of the main activities in relation to these objects

Working in close partnership with a school we engage with at risk and vulnerable young people on a daily basis introduced to us by staff in the school or through our outreach programmes in the local area around this school which, in line with our organisation's purposes seek to "promote the physical, mental, spiritual and social welfare of young people aged 8-21 through education, youth work and volunteering opportunities.

## Achievements and performance

### Summary of the main achievements of the charity during the financial period

- Secured contract with school in Glasgow for a full time youth worker to work in the school.
- Sourced new funding in order to employ following:
- Employed 2 sessional workers to support the delivery of after school activities
- continued to employ a part time volunteer co-ordinator
- Employed a Fundraising Operations Manager
- Hired Modern Apprentice
- Increased staff team size to 9
- Monday night Youth Work sessions for 15-18 year olds.
- After school sessions – Delivered around 50 after school sessions and had over 40 young people attend
- Delivered a National Progressional Award in Theory and Approaches to Youth Work to 8 young people from Glasgow Schools and started new classes for coming year
- Started our new Love Where I live programme partnering with 3 churches and 3 community charities. Had 25 youth volunteers, 15 youth participants, carried out service projects for 10 local people, hosted Community BBQ for around 60 people.
- Hosted a one week summer scheme
- Obtained funding from the Lottery on grant training and fundraising
- Obtained funding from the lottery for the LWIL programme to expand over coming 3 years
- Working with small groups of young people alongside Pupil Support staff of school.
- Provided extensive mentoring support and programme work for young people
- Ran Alpha courses engaging over 25 young people
- Attended new summer camp
- Provided extensive individual support for several S1 and S2 young people facing difficult home circumstances
- Piloted new home visit programme for school non-attenders
- Supported young people into positive destinations

## Financial review

### Brief statement of the charity's policy on reserves

At this time the Board are seeking to build financial sustainability. Our reserves policy is that we hold 3-6 months of expenses. In the last financial year we were able to increase our reserves through increased unrestricted donations and funding. Our current bank balance at year end is around £50,000 which is around 50% of last years turnover.



Details of any deficit

None

Donated facilities and services (if any)

3

Other optional information

Declaration

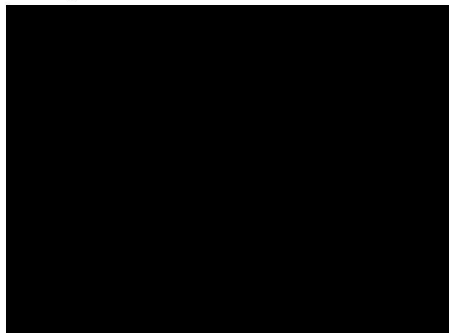
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)



*Andrew Jordan*

ANDREW JORDAN

Chairperson

Secretary

Date

16/6/26

16/6/26

## Report of the Independent Examiner to the Trustees of Youth Initiatives Scotland (SCIO)

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I have examined the financial statements of Youth Initiatives Scotland (SCIO) for the year ended 31 October 2025 on pages Six to Eleven.

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

Youth Initiatives Scotland (SCIO) is a registered Scottish Charity; 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 organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed:



Date:

16/6/26

Name:



Address:

4D Rouken Glen Park  
Thornliebank  
East Renfrewshire  
G46 7UG

Youth Initiatives Scotland (SCIO)  
Statement of Receipts and Payments  
For the Year Ended 31 October 2025

|                                                               | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |
|---------------------------------------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
|                                                               | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £               | to nearest £            |
| <b>A1 Receipts</b>                                            |                    |                  |                            |                           |                            |                         |
| Donations                                                     | 10,376             |                  |                            |                           | 10,376                     | 8,510                   |
| Legacies                                                      |                    |                  |                            |                           | -                          | -                       |
| Grants                                                        | 8,800              | 65,505           |                            |                           | 74,305                     | 87,632                  |
| Receipts from fundraising activities                          | 6,224              |                  |                            |                           | 6,224                      | 3,223                   |
| Gross trading receipts                                        |                    |                  |                            |                           | -                          | -                       |
| Income from investments other than land and buildings         |                    |                  |                            |                           | -                          | -                       |
| Gross receipts from other charitable activities               | 9,786              |                  |                            |                           | 9,786                      | 13,604                  |
| Refund                                                        | 257                |                  |                            |                           | 257                        | 1,986                   |
| <b>A1 Sub total</b>                                           | <b>35,443</b>      | <b>65,505</b>    | <b>-</b>                   | <b>-</b>                  | <b>100,948</b>             | <b>114,954</b>          |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                    |                  |                            |                           |                            |                         |
| Proceeds from sale of fixed assets                            |                    |                  |                            |                           | -                          |                         |
| Proceeds from sale of investments                             |                    |                  |                            |                           | -                          |                         |
| <b>A2 Sub total</b>                                           | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total receipts</b>                                         | <b>35,443</b>      | <b>65,505</b>    | <b>-</b>                   | <b>-</b>                  | <b>100,948</b>             | <b>114,954</b>          |
| <b>A3 Payments</b>                                            |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           | 400                |                  |                            |                           | 400                        |                         |
| Gross trading payments                                        |                    |                  |                            |                           | -                          |                         |
| Investment management costs                                   |                    |                  |                            |                           | -                          |                         |
| Payments relating directly to charitable activities           | 16,331             | 69,112           |                            |                           | 85,443                     | 105,014                 |
| Grants and donations                                          |                    |                  |                            |                           | -                          | -                       |
| Governance costs:                                             |                    |                  |                            |                           | -                          | -                       |
| Audit / independent examination                               | 60                 |                  |                            |                           | 60                         | 50                      |
| Preparation of annual accounts                                |                    |                  |                            |                           | -                          | -                       |
| Legal costs                                                   |                    |                  |                            |                           | -                          | -                       |
| Other                                                         |                    |                  |                            |                           | -                          | -                       |
| Refund                                                        |                    |                  |                            |                           | -                          | -                       |
| <b>A3 Sub total</b>                                           | <b>16,791</b>      | <b>69,112</b>    | <b>-</b>                   | <b>-</b>                  | <b>85,903</b>              | <b>105,064</b>          |
| <b>A4 Payments relating to asset and investment movements</b> |                    |                  |                            |                           |                            |                         |
| Purchases of fixed assets                                     |                    |                  |                            |                           | -                          |                         |
| Purchase of investments                                       |                    |                  |                            |                           | -                          |                         |
| <b>A4 Sub total</b>                                           | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total payments</b>                                         | <b>16,791</b>      | <b>69,112</b>    | <b>-</b>                   | <b>-</b>                  | <b>85,903</b>              | <b>105,064</b>          |
| <b>Net receipts / (payments)</b>                              | <b>18,652</b>      | <b>(3,607)</b>   | <b>-</b>                   | <b>-</b>                  | <b>15,045</b>              | <b>9,891</b>            |
| <b>A5 Transfers to / (from) funds</b>                         |                    |                  |                            |                           | -                          |                         |
| <b>Surplus / (deficit) for year</b>                           | <b>18,652</b>      | <b>(3,607)</b>   | <b>-</b>                   | <b>-</b>                  | <b>15,045</b>              | <b>9,891</b>            |



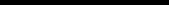
|                                  | Details | Fund to which liability relates | Amount due (estimate) to nearest £ | Last year to nearest £ |
|----------------------------------|---------|---------------------------------|------------------------------------|------------------------|
| <b>B5 Contingent liabilities</b> |         |                                 |                                    |                        |
|                                  |         |                                 |                                    |                        |
|                                  |         |                                 |                                    |                        |
|                                  |         |                                 |                                    |                        |
|                                  |         | <b>Total</b>                    |                                    |                        |

Signed by one or two trustees  
on behalf of all the trustees

**Signature**

Print Name

Date of approval

|                                                                                     |  |               |  |          |
|-------------------------------------------------------------------------------------|--|---------------|--|----------|
| Signature                                                                           |  | Print Name    |  | approval |
|  |  | ANDREW JORDAN |  | 16/6/26  |
|                                                                                     |  |               |  | 16/6/26  |

**Youth Initiatives Scotland (SCIO)**  
**Notes to the Accounts**  
**For the Year Ended 31 October 2025**

|                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |
|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| <b>C1 Nature and purpose of funds</b> <i>(may be stated on analysis of funds worksheets)</i> | <p><b>Basis of accounting</b></p> <p>These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities &amp; Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)</p> <p>Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.</p> <p>Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year 2024-25, the charity received £65,505 in restricted funds.</p> |  |  |  |
|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|

|                  | Type of activity or project supported | Individual / institution | Number of grants made | £             |
|------------------|---------------------------------------|--------------------------|-----------------------|---------------|
| <b>C2 Grants</b> | GCC - St Paul's                       | institution              | 1                     | 37,500        |
|                  | Robertson Trust                       | institution              | 1                     | 10,000        |
|                  | Souter Trust                          | institution              | 1                     | 2,880         |
|                  | Columba Trust                         | institution              | 1                     | 5,525         |
|                  | Strengthening Organisations           | institution              | 1                     | 9,600         |
|                  | Avison Young Foundation               | institution              | 1                     | 1,800         |
|                  | Benefact Trust                        | institution              | 1                     | 7,000         |
|                  |                                       |                          | <b>Total</b>          | <b>74,305</b> |

|                                 |                                                                                                                                                      |  |  |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>C3a Trustee remuneration</b> | If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) |  |  |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

|                                           | Authority under which paid                                                        | £      |
|-------------------------------------------|-----------------------------------------------------------------------------------|--------|
| <b>C3b Trustee remuneration - details</b> | Andy Jordan - salary payment as CEO - no payments for carrying out Trustee duties | 27,039 |
|                                           |                                                                                   |        |
|                                           |                                                                                   |        |

|                             |                                                                                                                       |  |   |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------|--|---|
| <b>C4a Trustee expenses</b> | If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) |  | x |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------|--|---|

|                                       |  | Number of trustees | £ |
|---------------------------------------|--|--------------------|---|
| <b>C4b Trustee expenses - details</b> |  |                    |   |
|                                       |  |                    |   |

|                                                            | Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------------------------------------------|------------------------|-----------------------|------------------------|---------------------------------------|
| <b>C5 Transactions with trustees and connected persons</b> |                        |                       |                        |                                       |
|                                                            |                        |                       |                        |                                       |
|                                                            |                        |                       |                        |                                       |

|                             |  |  |  |  |
|-----------------------------|--|--|--|--|
| <b>C6 Other information</b> |  |  |  |  |
|-----------------------------|--|--|--|--|



**Youth Initiatives Scotland (SCIO)**  
**Analysis of receipts and payments**  
**For the Year Ended 31 October 2025**

| <b>1 Donations</b> | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Expendable endowment funds</b> | <b>Permanent endowment funds</b> | <b>Total current period</b> | <b>Total last period</b> |
|--------------------|---------------------------|-------------------------|-----------------------------------|----------------------------------|-----------------------------|--------------------------|
|                    | <b>to nearest £</b>       | <b>to nearest £</b>     | <b>to nearest £</b>               | <b>to nearest £</b>              | <b>to nearest £</b>         | <b>to nearest £</b>      |
| Misc               |                           |                         |                                   |                                  | -                           | 8,510                    |
|                    |                           |                         |                                   |                                  | -                           | -                        |
| <b>Total</b>       | -                         | -                       | -                                 | -                                | -                           | 8,510                    |

| <b>2 Grants</b>                 | <b>Unrestricted funds</b> | <b>Restricted funds</b> |  |  | <b>Total current period</b> | <b>Total last period</b> |
|---------------------------------|---------------------------|-------------------------|--|--|-----------------------------|--------------------------|
|                                 | <b>to nearest £</b>       | <b>to nearest £</b>     |  |  | <b>to nearest £</b>         | <b>to nearest £</b>      |
| Glasgow City Council- St Paul's | -                         | 37,500                  |  |  | 37,500                      | 24,000                   |
| GCC _ All Saints                | -                         | -                       |  |  | -                           | 16,000                   |
| Robertson Trust                 | -                         | 10,000                  |  |  | 10,000                      | 10,000                   |
| Souter Trust                    | -                         | 2,880                   |  |  | 2,880                       | -                        |
| Columba Trust                   | -                         | 5,525                   |  |  | -                           | -                        |
| Strengthening Organisations     | -                         | 9,600                   |  |  | -                           | -                        |
| Avison Young                    | 1,800                     | -                       |  |  | -                           | -                        |
| St Nicholas Care Fund           | -                         | -                       |  |  | -                           | 2,200                    |
| Awards for All                  | -                         | -                       |  |  | -                           | 18,432                   |
| Garfield Weston                 | -                         | -                       |  |  | -                           | 10,000                   |
| Benefact Trust                  | 7,000                     | -                       |  |  | 7,000                       | 7,000                    |
| <b>Total</b>                    | 8,800                     | 65,505                  |  |  | 57,380                      | 87,632                   |

| <b>3 Gross receipts from other charitable activities</b> | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Expendable endowment funds</b> | <b>Permanent endowment funds</b> | <b>Total current period</b> | <b>Total last period</b> |
|----------------------------------------------------------|---------------------------|-------------------------|-----------------------------------|----------------------------------|-----------------------------|--------------------------|
|                                                          | <b>to nearest £</b>       | <b>to nearest £</b>     | <b>to nearest £</b>               | <b>to nearest £</b>              | <b>to nearest £</b>         | <b>to nearest £</b>      |
| NPA Delivery                                             |                           |                         |                                   |                                  | -                           | 3,000                    |
| School Retreats                                          |                           |                         |                                   |                                  | -                           | 1,400                    |
| S6 Retreats/St Catherines Lunch sports                   | 1,200                     |                         |                                   |                                  | 1,200                       | -                        |
| Management fees                                          | 6,250                     |                         |                                   |                                  | 6,250                       | 3,750                    |
| Robertson Trust COL Support                              |                           |                         |                                   |                                  | -                           | 1,000                    |
| Gift aid                                                 | 886                       |                         |                                   |                                  | 886                         | 1,294                    |
| Trips                                                    | 1,450                     |                         |                                   |                                  | 1,450                       | 3,160                    |
|                                                          |                           |                         |                                   |                                  | -                           | -                        |
|                                                          |                           |                         |                                   |                                  | -                           | -                        |
| <b>Total</b>                                             | 9,786                     | -                       | -                                 | -                                | 9,786                       | 13,604                   |

| <b>4 Payments relating directly to charitable activities</b> | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Expendable endowment funds</b> | <b>Permanent endowment funds</b> | <b>Total current period</b> | <b>Total last period</b> |
|--------------------------------------------------------------|---------------------------|-------------------------|-----------------------------------|----------------------------------|-----------------------------|--------------------------|
|                                                              | <b>to nearest £</b>       | <b>to nearest £</b>     | <b>to nearest £</b>               | <b>to nearest £</b>              | <b>to nearest £</b>         | <b>to nearest £</b>      |
| Salaries                                                     |                           | 69,112                  |                                   |                                  | 69,112                      | 87,278                   |
| Youth Scotland                                               | 500                       |                         |                                   |                                  | 500                         | 16                       |
| Staff Training                                               | 3,499                     |                         |                                   |                                  | 3,499                       | 240                      |
| Disclosure Scotland                                          | 134                       |                         |                                   |                                  | 134                         | 93                       |
| Bank charges                                                 | 107                       |                         |                                   |                                  | 107                         | 75                       |
| Summer residential                                           | 2,128                     |                         |                                   |                                  | 2,128                       | 5,480                    |
| Insurance                                                    | 341                       |                         |                                   |                                  | 341                         | 332                      |
| Flat Rent                                                    |                           |                         |                                   |                                  | -                           | 239                      |
| Primary purpose costs                                        | 5,879                     |                         |                                   |                                  | 5,879                       | 9,576                    |
| Travel                                                       | 743                       |                         |                                   |                                  | 743                         | 500                      |
| Summer schemes/LWIL                                          | 1,532                     |                         |                                   |                                  | 1,532                       |                          |
| Workwear                                                     |                           |                         |                                   |                                  | -                           | 70                       |
| 5th Birthday celebration                                     |                           |                         |                                   |                                  | -                           | 300                      |
| Venue Hire                                                   | 1,468                     |                         |                                   |                                  | 1,468                       | 815                      |
| <b>Total</b>                                                 | 16,331                    | 69,112                  | -                                 | -                                | 85,443                      | 105,014                  |

Youth Initiatives Scotland (SCIO)  
Breakdown of unrestricted funds  
For the Year Ended 31 October 2025

|                                                            |               |   |   |   | Total<br>unrestricted<br>funds | Total<br>unrestricted<br>funds last<br>period |
|------------------------------------------------------------|---------------|---|---|---|--------------------------------|-----------------------------------------------|
| <b>Receipts</b>                                            |               |   |   |   |                                |                                               |
| Donations                                                  | 10,376        |   |   |   | 10,376                         | 8,510                                         |
| Legacies                                                   |               |   |   |   | -                              | -                                             |
| Grants                                                     | 8,800         |   |   |   | 8,800                          | 17,000                                        |
| Receipts from fundraising activities                       | 6,224         |   |   |   | 6,224                          | 3,223                                         |
| Gross trading receipts                                     |               |   |   |   | -                              | -                                             |
| Income from investments other than land and buildings      |               |   |   |   | -                              | -                                             |
| Refund                                                     | 9,786         |   |   |   | 9,786                          | 1,986                                         |
| Gross receipts from other charitable activities            | 257           |   |   |   | 257                            | 13,604                                        |
| <b>Sub total</b>                                           | <b>35,443</b> | - | - | - | <b>35,443</b>                  | <b>44,322</b>                                 |
| <b>Receipts from asset &amp; investment sales</b>          |               |   |   |   |                                |                                               |
| Proceeds from sale of fixed assets                         |               |   |   |   | -                              |                                               |
| Proceeds from sale of investments                          |               |   |   |   | -                              |                                               |
| <b>Sub total</b>                                           | <b>-</b>      | - | - | - | <b>-</b>                       | <b>-</b>                                      |
| <b>Total receipts</b>                                      | <b>35,443</b> | - | - | - | <b>35,443</b>                  | <b>44,322</b>                                 |
| <b>Payments</b>                                            |               |   |   |   |                                |                                               |
| Expenses for fundraising activities                        | 400           |   |   |   | 400                            |                                               |
| Gross trading payments                                     |               |   |   |   | -                              |                                               |
| Investment management costs                                |               |   |   |   | -                              |                                               |
| Payments relating directly to charitable activities        | 16,331        |   |   |   | 16,331                         | 30,444                                        |
| Grants and donations                                       |               |   |   |   | -                              | -                                             |
| Governance costs:                                          |               |   |   |   | -                              | -                                             |
| Audit / independent examination                            | 60            |   |   |   | 60                             | 50                                            |
| Preparation of annual accounts                             |               |   |   |   | -                              | -                                             |
| Legal costs                                                |               |   |   |   | -                              | -                                             |
| Refund                                                     |               |   |   |   | -                              | -                                             |
| <b>Sub total</b>                                           | <b>16,791</b> | - | - | - | <b>16,791</b>                  | <b>30,494</b>                                 |
| <b>Payments relating to asset and investment movements</b> |               |   |   |   |                                |                                               |
| Purchases of fixed assets                                  |               |   |   |   | -                              |                                               |
| Purchase of investments                                    |               |   |   |   | -                              |                                               |
| <b>Sub total</b>                                           | <b>-</b>      | - | - | - | <b>-</b>                       | <b>-</b>                                      |
| <b>Total payments</b>                                      | <b>16,791</b> | - | - | - | <b>16,791</b>                  | <b>30,494</b>                                 |
| <b>Net receipts / (payments)</b>                           | <b>18,652</b> | - | - | - | <b>18,652</b>                  | <b>13,828</b>                                 |
| <b>Transfers to / (from) funds</b>                         |               |   |   |   | -                              |                                               |
| <b>Surplus / (deficit) for year</b>                        | <b>18,652</b> | - | - | - | <b>18,652</b>                  | <b>13,828</b>                                 |
| <b>Nature and purpose of funds</b>                         |               |   |   |   |                                |                                               |
|                                                            |               |   |   |   |                                |                                               |



Youth Initiatives Scotland (SCIO)  
 Breakdown of restricted funds  
 For the Year Ended 31 October 2025

|                                                            |                |          |          |          | Total restricted funds | Total restricted funds last period |
|------------------------------------------------------------|----------------|----------|----------|----------|------------------------|------------------------------------|
| <b>Receipts</b>                                            |                |          |          |          |                        |                                    |
| Donations                                                  |                |          |          |          | -                      |                                    |
| Legacies                                                   |                |          |          |          | -                      |                                    |
| Grants                                                     | 65,505         |          |          |          | 65,505                 | 70,632                             |
| Receipts from fundraising activities                       |                |          |          |          | -                      | -                                  |
| Gross trading receipts                                     |                |          |          |          | -                      | -                                  |
| Income from investments other than land and buildings      |                |          |          |          | -                      | -                                  |
| Rents from land & buildings                                |                |          |          |          | -                      | -                                  |
| Gross receipts from other charitable activities            |                |          |          |          | -                      | -                                  |
| <b>Sub total</b>                                           | <b>65,505</b>  | <b>-</b> | <b>-</b> | <b>-</b> | <b>65,505</b>          | <b>70,632</b>                      |
| <b>Receipts from asset &amp; investment sales</b>          |                |          |          |          |                        |                                    |
| Proceeds from sale of fixed assets                         |                |          |          |          | -                      |                                    |
| Proceeds from sale of investments                          |                |          |          |          | -                      |                                    |
| <b>Sub total</b>                                           | <b>-</b>       | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>               | <b>-</b>                           |
| <b>Total receipts</b>                                      | <b>65,505</b>  | <b>-</b> | <b>-</b> | <b>-</b> | <b>65,505</b>          | <b>70,632</b>                      |
| <b>Payments</b>                                            |                |          |          |          |                        |                                    |
| Expenses for fundraising activities                        |                |          |          |          | -                      |                                    |
| Gross trading payments                                     |                |          |          |          | -                      |                                    |
| Investment management costs                                |                |          |          |          | -                      |                                    |
| Payments relating directly to charitable activities        | 69,112         |          |          |          | 69,112                 | 74,570                             |
| Grants and donations                                       |                |          |          |          | -                      | -                                  |
| Governance costs:                                          |                |          |          |          | -                      | -                                  |
| Audit / independent examination                            |                |          |          |          | -                      | -                                  |
| Preparation of annual accounts                             |                |          |          |          | -                      | -                                  |
| Legal costs                                                |                |          |          |          | -                      | -                                  |
|                                                            |                |          |          |          | -                      | -                                  |
|                                                            |                |          |          |          | -                      | -                                  |
| <b>Sub total</b>                                           | <b>69,112</b>  | <b>-</b> | <b>-</b> | <b>-</b> | <b>69,112</b>          | <b>74,570</b>                      |
| <b>Payments relating to asset and investment movements</b> |                |          |          |          |                        |                                    |
| Purchases of fixed assets                                  |                |          |          |          | -                      |                                    |
| Purchase of investments                                    |                |          |          |          | -                      |                                    |
| <b>Sub total</b>                                           | <b>-</b>       | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>               | <b>-</b>                           |
| <b>Total payments</b>                                      | <b>69,112</b>  | <b>-</b> | <b>-</b> | <b>-</b> | <b>69,112</b>          | <b>74,570</b>                      |
| <b>Net receipts / (payments)</b>                           | <b>(3,607)</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(3,607)</b>         | <b>(3,938)</b>                     |
| <b>Transfers to / (from) funds</b>                         |                |          |          |          | -                      |                                    |
| <b>Surplus / (deficit) for year</b>                        | <b>(3,607)</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(3,607)</b>         | <b>(3,938)</b>                     |
| <b>Nature and purpose of funds</b>                         |                |          |          |          |                        |                                    |
|                                                            |                |          |          |          |                        |                                    |