

Youth Highland SCIO

Scottish Charity SC027712

Annual Report & Financial Statements

For the Year Ended 31 March 2025

Trustees Annual Report

For the Year Ended 31 March 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2025.

Reference & Administrative Information

Charity Name

Youth Scotland SCIO

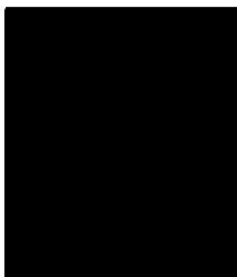
Charity Number

SC027712

Address

The Pillar Box, High Street, Dingwall, Ross-Shire, IV15 9HA

Current Trustees on 31 March 2025



Chair

Vice Chair

Secretary

Treasurer

Structure Governance & Management

Constitution

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was officially registered in its current legal form on 30 April 2014. The Charity was previously a Company Limited by Guarantee governed by its Memorandum and Articles of Association. The Charity has a single tier structure and as such the trustees are the members of the charity. The trustees, who make up the charity's management committee, meet regularly around once per month. Membership of the management committee is open to anyone over 16 who has been nominated for membership by an unincorporated organisation or any corporate body who subscribes to the purposes of the organisation and wishes to see them fulfilled.

The objectives of the Charity are:

- The advancement of community development and education through the development and delivery of programmes of social education for young people.
- The support of affiliated youth groups and clubs in the Highlands to enable young people to actively participate in their communities.
- To advance education through providing support and training for adults who work with young people in affiliated youth groups and clubs.
- To provide and organise recreational facilities for young people through affiliated youth groups and clubs in the Highlands.

Our Vision

An empowered, diverse, innovative and collaborative voluntary youth sector, working towards best possible outcomes for Highland's young people.

Our Mission

Youth Highland supports a network of voluntary organisations and groups to help young people to bring about positive change in their lives and communities using youth work methods and principles.

Our Values

Collaboration

We develop strong working partnerships with other organisations and projects working to improve opportunities for young people.

Empowerment

We provide young people, volunteers and youth workers with opportunities to gather new skills and make positive things happen within their own lives, clubs, organisations and wider communities.

Inclusion

We work to ensure the rights of all young people, regardless of background, race, gender, age, disability, religion or sexual orientation. We will enable maximum participation to ensure the contributions of marginalised groups are met by allowing the voices of all young people to be heard.

Self Determination

We encourage young people to develop opinions and ideas and to be actively involved in enabling positive change in their communities.

Life Long Learning

We work with young people, volunteers and paid workers to develop skills and confidence in delivering quality youth work and CLD.

Our Strategic Aims 2022 - 2027

Youth Highland continues to work to the aims set out in our organisation's strategy.

This includes the continued support of the Voluntary Youth Network and Area Youth HUB structure. This structure enables us to develop and deliver work using a CLD approach with a focus on enabling empowerment of community based youth clubs in line with the Highland Council Community Planning Partnership structure. This approach enables us to continue to encourage community led youth groups to be involved in local and regional decision making structures and to be recognised as valuable partners in the delivery of essential outcomes in communities across the region.

Our new strategy sets out how we will deliver our 4 main areas of work which are:

- Young people
- Member clubs
- Voluntary sector
- Building and developing strategic partnerships to increase influence and community empowerment

We will be beginning a strategic review in 2026 in time to launch our new strategy before Jan 2027

Significant successes in 2024 - 2025:

Youth Highland continued to support member clubs and area youth HUBs, retaining a high number of member clubs and continuing to encourage and support the continuation of the area HUB strategic model in the voluntary youth sector in Highland.

There was raised awareness about the Voluntary Youth Network and the Area Youth HUBs amongst decision and policy makers increasing the influence of the voluntary youth sector at decision making tables.

A main feature of our current strategy is the development of youth participation and voice. This was a key area of growth in 2024 – 25 with Youth Highland being a key partner in the development of the children and young peoples participation strategy with Highland Council and also seeing increased opportunities for Youth Highland to lead on youth consultations and research locally and regionally.

We continued to support developments in Merkinch and South Kessock and were a key partner in a participatory budgeting process in that community which focused on engaging local groups in delivering outcomes aligned with young peoples priorities for improvement which we had helped them to identify in 2023 – 2024.

We led in a number of significant youth consultations which will inform developments linked with employability and training, infrastructure and the provision of safe spaces for young people across the region.

We took a large group of young volunteers to the Belladrum Festival during the summer and supported them to lead youth work activities for children, families and young people.

Youth Highland is committed to raising awareness of and improving the standard of youth work as a professional practice and we worked hard in 2024 to promote and deliver a full range of youth work and CLD training to member clubs and partner organisations.

Where are we headed?

Our aspirations and key actions continue to be focused on:

LEADERSHIP: We will support young people to be meaningfully involved and leading in local democracy and decision making.

PARTNERSHIP: We will help young people and voluntary organisations to be viewed as equal partners in planning, delivery and evaluation processes. We recognise that together we can support early intervention and reduce the number of young people in crisis and enable best outcomes for young people.

EMPOWERMENT: We will support young people and voluntary organisations to be actively involved and leading in local democratic processes and decision making.

STANDARDS: We will support Improved professional standards within the voluntary youth sector and enable them to deliver excellent CLD and youth work.

UNIVERSAL OFFER: We will work to ensure that every young person in Highland has access to a high quality community led universal youth work facility offering a variety of learning and activity choices.

DIGITAL: We will develop a coherent digital learning platform and showcasing space for youth work – enabling improvement and change.

Strategic Actions and Drivers:

Youth Highland continues to focus on strengthening the sector and delivering outcomes in line with the VYN youth work improvement plan. We continue to work hard to ensure the work of our members and wider network is recognised and valued in regional plans and strategies including youth work, CLD, Integrated Childrens Services and in the new Highland Outcome Improvement Plan.

We continue to work with key stakeholders to help negotiate relationships with statutory partners with a focus on increasing community empowerment and other policy drivers.

This relationship remains challenging to engage in and we need support to ensure that our role enhances and supports positive outcomes in communities.

Collation and presentation of key data around our work will be important in enabling positive discussions and valued partnership between Youth Highland and the Voluntary Youth Network and key statutory partners.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks. The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

During this year risk management has continued to play a major role in the day to day running of the charity. At the end half of this financial period the Board of Trustees regularly discussed the potential of needing to reduce hours or issue redundancy notices to members of staff as a result of extreme financial pressures.

However, we came into the new financial year (2025 – 2026) in a significantly stronger financial position and with a focus on developing a future funding and income generation strategy which would focus and priority for the financial viability and strength of the organisation rather than our member clubs. This is with a recognition that if Youth Highland is strong we will be able to better ensure the strength and sustainability of our member clubs in communities.

Reserves

Youth Highland has a contingency account which holds unrestricted funds which can be used to help meet any commitments should the charity have to cover unexpected expenditure. The contingency account also holds funds in order to support costs related to closing the charity if required.

The contingency balance is currently £14,955

There were receipts amounting to £362 to this account in this financial period, this is for bank interest.

Youth Highland are committed to delivering high quality outcomes at best value for our funders, investors and stakeholders.

The bulk of Youth Highlands income comes from project funding. Therefore, the majority of Youth Highlands cashflow is restricted and is required to be spent on very specific agreed costs which help to deliver agreed project and organisational priority outcomes.

However, Youth Highland recognises the importance of having a reserves policy and financial contingency plans to enable the organisation to be able to respond to any unexpected spend. This is particularly important in the current ongoing challenging financial situation – which has included a lack of grant support from the Local Authority for voluntary youth work since 2015. Continued and ongoing pressure on the funding landscape for voluntary youth work in Highland means it is essential that there is continued oversight of Youth Highland financial stability.

Trustees understand that Youth Highland needs to increase the contingency balance to provide increased financial security in such financially challenging times. Initially there should be a focus on increasing this to at least £24,000 with ongoing work to further increase reserves to strengthen Youth Highlands financial security.

Movements and Performance

Building

Our Headquarters in Dingwall continue to be our registered premises. Our staff have hybrid working patterns and work from their homes and from the office.

The building requires significant investment to improve energy efficiency and access and the trustees continue to regularly consider this situation.

The Board of Directors have decided that we need to move out of our current premises as the building does not provide us with the space or services we require.

We have visited several alternative premises but have not found a cost effective alternative which meets our needs.

We will continue to consider alternative premises.

Membership

We have seen a significant rise in membership and have a high number of community based youth clubs in Highland compared to other Local Authority areas across Scotland.

We can evidence a growth in jobs and an increase in youth sessions, youth volunteering and youth achievement as a result of our work. The VYN model is enabling community wealth building.

Finances

Our own financial situation remains extremely challenging with limited funds from local authority grants impacting on our unrestricted and core funds.

There have been some opportunities to gain small project funds from Highland Council, but project work increases the pressure on Youth Highland and member clubs and is not a sustainable financial solution in the long term.

We have continued to try and present the work of our members as valuable and positive and encourage statutory partners to recognise our network as an equal and vital partner in the delivery of youth work in Highland. It seems that our members are being recognised and valued.

Youth Highland continues to struggle to be recognised as important in an intermediary capacity.

Standards

We continue to work hard to promote good practice in CLD and youth work to our team, our member clubs, our partners and local decision makers and influencers.

We recognise continued improvement as essential in enabling the best outcomes for Highland's children, young people, families and communities.

Improved standards will also be an important factor in enabling us to negotiate better and more sustainable terms with funders and stakeholders in the coming financial year.

We continue to hold our CLD Standards mark which we initially attained in 2015.

Funders

Highland Council

The Robertson Trust

Impact Funding Partners

We are also grateful to all the trustees, staff, young people and other supporters who continue to contribute to Youth Highland. This has been an extremely challenging year for Youth Highland. With the challenges come opportunities and we look forward with hope to a positive future for youth work in the Highlands.

Statement of Receipts and Payments - For the Year Ended 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	Year ended 31/03/25	Year Ended 31/03/24
Receipts					
Voluntary Receipts					
Donations & Gift Aid		-	-	0	502
Grants	4	51,435	41,946	93,381	137,394
Receipts from Charitable Activities	5	16,844	-	16,844	2,246
Bank Interest		1,227	-	1,227	2,428
Total Receipts		<u>69,507</u>	<u>41,946</u>	<u>111,453</u>	<u>142,570</u>
Payments					
Cost of Charitable Activities	6	65,456	48,577	114,033	209,067
Governance Costs	7	2,719	0	2,719	1,843
Purchase Fixture & Fittings		-	-	-	-
Purchase of Office Equipment	10	-	-	-	-
Total Payments		<u>68,175</u>	<u>48,577</u>	<u>116,752</u>	<u>210,910</u>
Surplus/(Deficit) for the year		1,332	(6,631)	(5,299)	25,792
Transfers between funds	8	-	-	-	-
Surplus/(Deficit) for the year		<u>1,332</u>	<u>(6,631)</u>	<u>(5,299)</u>	<u>25,792</u>

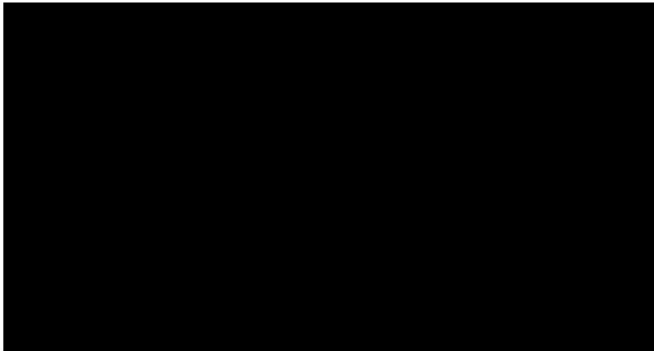
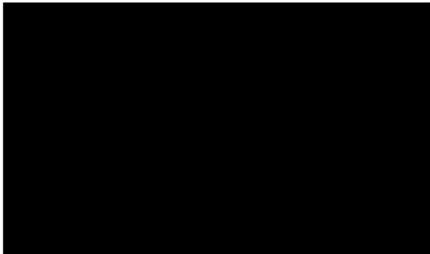
The Notes on pages 6 to 13 form an integral part of these accounts

Statement of Balances - As at Year Ended 31 March 2025

Funds Reconciliation		Unrestricted Funds	Restricted Funds	Total	
Cash at Bank & In Hand - 31/03/2024		22,261	45,875	68,136	
Surplus/Deficit for year		1,332	(6,631)	(5,299)	
Cash at Bank & In Hand - 31/03/2025		23,593	39,244	62,837	
Bank & Cash Balances					Year Ended 31/03/24
Bank Current Account	8	8,585	39,244	47,829	53,461
Bank Contingency Account	8	14,995	0	14,995	14,633
Cash In Hand		13	0	13	42
		23,593	39,244	62,837	68,136
Other Assets					
Fixture & Fittings (estimated value)	9	-	-	-	-
Office Equipment (estimated value)	10	114	0	114	1,034
		114	0	114	1,034

The Notes on pages 6 to 13 form an integral part of these accounts

Approved by the trustees on 26th November 2025 and signed on their behalf by:-



Notes to the Accounts - For the Year Ended 31 March 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity is not registered for VAT. The charity is exempt from Corporation Tax on its charitable activities.

Assets are depreciated by 20% on a straight line method over its useful life.

2 Nature and purpose of funds

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 Organisation.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

Unrestricted receipts have increased £23,897 from last year, the increase grant amount from The Robertson Trust and income received for consultation work contributed to this increase. Unrestricted payments have also increased £4,315 from last years accounts, the expenses for unrestricted staff salaries have increased by £8536, as some salary expenses were still unfunded and projects had come to an end. Rent expenses have increased £121 from last year due to a project ending as some rent expense had been included. Electricity expenses have decreased by £2096, as a refund of £1,531 was received, and some electricity expenses were allocated to project expenses in restricted. The office expenses have decreased by £502 from last year.

Unrestricted receipts totalled to £69,507 and unrestricted payments totalled to £68,175. This has produced a surplus of £1,332. The trustees note that core funding will need to be sourced to be used against general expenses.

The trustees note a deficit on this year's restricted funds which are due to receipts received in the previous accounting year (2022/2023), and the expenses spent in this accounting year 2023/2024.

3 Related Party Transactions

The Organisation's insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration was paid to the trustees or to any connected persons during the year (2024/25: Nil).

No travelling expenses were paid to any trustees during the year due to meetings being conducted by video conferencing, last year's expenses (2023/24: Nil).

4 Grants Received

	Unrestricted Funds	Restricted Funds	Year ended 31/03/25	Year Ended 31/03/24
Highland Council - SLA	13,435	-	13,435	13,435
Highland Council - Community Regeneration Fund	-	-	0	8,564
Highland Council - Image of Youth	-	-	0	950
Highland Council - Inspiring Young Voices	-	-	0	3,120
Highland Council - Employability	-	-	0	5,400
Highland Council - Bright Ideas (HTSI)	-	500	500	-
Highland Council - C&YP MH&WB 2024	-	3,000	3,000	-
Highland Council - Project Awesome	-	17,700	17,700	-
Highland Council - Safe Spaces	-	10,000	10,000	-
The Robertson Trust	38,000	-	38,000	27,500
Impact Funding Partners	-	270	270	12,958
Impact Funding Partners - Phase 2	-	10,476	10,476	-
Brora Development Trust	-	-	0	1,250
Comic Relief Grant 23/831	-	-	0	2,730
Comic Relief Grant 23/912	-	-	0	1,900
Corra Foundation - Young Grant Makers	-	-	0	2,287
Highland Third Sector Interface - Young Grant Makers	-	-	0	36,300
Highland Third Sector Interface - Bright Ideas	-	-	0	10,000
Scottish Government - Merkinch Community Partnership P2	-	-	0	10,000
Youth Scotland	-	-	0	1,000
	51,435	41,946	93,381	137,394

5 Receipts from Charitable Activities

	Unrestricted Funds	Restricted Funds	Year ended 31/03/25	Year Ended 31/03/24
Refunds/re-imburements	-	-	0	0
Membership Fees	1,715	-	1,715	2,135
Training Income	426	-	426	0
Consultation Income	14,125	-	14,125	0
Activity Delivery Income	300	-	300	0
Shopify Activity Income	157	-	157	71
Other Income	122	-	122	40
	16,844	-	16,844	2,246

6 Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Year ended 31/03/25	Year Ended 31/03/24
Staff Salaries	61,651	37,090	98,741	111,754
Staff Pensions	1,840	1,020	2,860	3,126
Staff Expenses	-	11	11	2,373
Staff Attendance at Events	-	-	-	162
Staff Training	-	-	-	80
PVG Costs	75	75	150	72
Volunteer Expenses	-	-	-	1,312
Young People's Expenses	-	500	500	550
Activities Expenses	157	4,470	4,626	5,904
Event Expenses	-	-	-	3,055
Equipment & Resources	81	2,919	3,001	8,706
Vehicle Hire	-	900	900	-
Venue Hires	-	-	-	344
Charitable Donations/Grants Given	-	(48)	(48)	31,863
Office Expenses	419	668	1,088	2,052
Heat & Light	(551)	554	3	1,622
Rent	727	-	727	727
Refuse/Waste	275	-	275	220
IT	745	336	1,081	2,292
Membership Charges	35	83	118	114
	65,456	48,577	114,033	176,328

7 Governance Costs

	Unrestricted Funds	Restricted Funds	Year ended 31/03/25	Year Ended 31/03/24
Trustees Expenses	-	-	0	0
Bank Charges	10	-	10	3
Insurance	458	-	458	698
Accountancy/Book-keeping	2,251	-	2,251	3,768
Professional Fees	-	-	0	0
	2,719	0	2,719	4,469

8 Transfers between funds

Any internal movement in funds were agreed by the appropriate fund donors and were used for staffing costs.

Current Account	At 01/04/24	Net Movement	Transfers Petty Cash Unrestricted & Restricted	Transfers Bank Unrestricted & Restricted	Transfers Current Account & Petty Cash	At 31/03/25
Unrestricted Funds	7,586	998	0	0	0	8,585
Restricted Funds	45,875	(6,631)	0	0	0	39,244
	53,461	(5,632)	0	0	0	47,829

Contingency Account	At 01/04/24	Net Movement	Transfers Petty Cash Unrestricted & Restricted	Transfers Bank Unrestricted & Restricted	Transfers Current Account & Petty Cash	At 31/03/25
Unrestricted Funds	14,633	362	0	0	0	14,995
Restricted Funds	0	0	0	0	0	0
	14,633	362	0	0	0	14,995

Petty Cash	At 01/04/24	Net Movement	Transfers	Transfers Current Account & Petty Cash	At 31/03/25
Unrestricted Funds	42	(29)	0	0	13
Restricted Funds	0	0	0	0	0
	42	-29	0	0	13

Restricted Funds - Current Account	At 01/04/24	Net Movement	Transfers Petty Cash Unrestricted & Restricted	Transfers between funds Unrestricted & Restricted	At 31/03/25
Bright Ideas (HTSI)	7,517	(7,000)	-	-	518
C&YP MH &WB 2024 (HC)	-	3,000	-	-	3,000
Employability - Aim High	5,394	(2,786)	-	-	2,608
Highland Cares - Youth Work	402	(25)	-	-	377
Image of Youth - H.Council	950	(1,087)	-	-	(137)
Impact Volunteers	553	197	-	-	750
Impact Volunteers Phase 2	-	7,219	-	-	7,219
Inspiring Young Voices	633	(379)	-	-	254
Lottery Community Change Makers	8,885	(8,885)	-	-	0
Merkinch Community Partnership - Phase 1	2,057	(2,057)	-	-	(0)
Merkinch Community Partnership - Phase 2	9,452	(5,077)	-	-	4,374
Merkinch Playpark	500	(500)	-	-	0
Project Awesome	-	17,177	-	-	17,177
Safe Spaces - Safe Consultation (HC)	-	3,106	-	-	3,106
Young Grant Makers - HADP, HTSI & Corra	9,532	(9,532)	-	-	0
	45,875	(6,631)	0	0	39,244

Net Movements - Current Account	Incoming Resources	Resources Expended	Net Movement
Bright Ideas (HTSI)	500	(7,500)	(7,000)
C&YP MH &WB 2024 (HC)	3,000	-	3,000
Employability - Aim High	-	(2,786)	(2,786)
Highland Cares - Youth Work	-	(25)	(25)
Image of Youth - H.Council	-	(1,087)	(1,087)
Impact Volunteers	270	(73)	197
Impact Volunteers Phase 2	10,476	(3,257)	7,219
Inspiring Young Voices	-	(379)	(379)
Lottery Community Change Makers	-	(8,885)	(8,885)
Merkinch Community Partnership - Phase 1	-	(2,057)	(2,057)
Merkinch Community Partnership - Phase 2	-	(5,077)	(5,077)
Merkinch Playpark	-	(500)	(500)
Project Awesome	17,700	(523)	17,177
Safe Spaces - Safe Consultation (HC)	10,000	(6,894)	3,106
Young Grant Makers - HADP, HTSI & Corra	-	(9,532)	(9,532)

Restricted Funds - Petty Cash	At 01/04/24	Net Movement	Transfers Petty Cash Unrestricted & Restricted	Transfers between funds Unrestricted & Restricted	At 31/03/25
Bright Ideas (HTSI)	0	0	0	0	0
C&YP MH &WB 2024 (HC)	0	0	0	0	0
Employability - Aim High	0	0	0	0	0
Highland Cares - Youth Work	0	0	0	0	0
Image of Youth - H.Council	0	0	0	0	0
Impact Volunteers	0	0	0	0	0
Impact Volunteers Phase 2	0	0	0	0	0
Inspiring Young Voices	0	0	0	0	0
Lottery Community Change Makers	0	0	0	0	0
Merkinch Community Partnership - Phase 1	0	0	0	0	0
Merkinch Community Partnership - Phase 2	0	0	0	0	0
Merkinch Playpark	0	0	0	0	0
Project Awesome	0	0	0	0	0
Safe Spaces - Safe Consultation (HC)	0	0	0	0	0
Young Grant Makers - HADP, HTSI & Corra	0	0	0	0	0
	0	0	0	0	0

Net Movements - Petty Cash	Incoming Resources	Resources Expended	Net Movement
Bright Ideas (HTSI)	0	0	0
C&YP MH &WB 2024 (HC)	0	0	0
Employability - Aim High	0	0	0
Highland Cares - Youth Work	0	0	0
Image of Youth - H.Council	0	0	0
Impact Volunteers	0	0	0
Impact Volunteers Phase 2	0	0	0
Inspiring Young Voices	0	0	0
Lottery Community Change Makers	0	0	0
Merkinch Community Partnership - Phase 1	0	0	0
Merkinch Community Partnership - Phase 2	0	0	0
Merkinch Playpark	0	0	0
Project Awesome	0	0	0
Safe Spaces - Safe Consultation (HC)	0	0	0
Young Grant Makers - HADP, HTSI & Corra	0	0	0

9 Other Assets (unrestricted) - Fixture & Fittings

	Date Purchased	Cost
Fixture & Fittings	14/10/15	854
	27/10/15	2639
depreciation over 7 years with no salvage value, straight line method	28/10/15	482
a depreciation amount of £568 to be charged each year during it's useful life.		3975
5/12 was charged to year ended March 2016 - £237		

Fixture & Fittings	16/11/15	258
		258

depreciation over 7 years with no salvage value, straight line method
a depreciation amount of £37 to be charged each year during it's useful life.
4/12 was charged to year ended March 2016 - £12

Cost - Fixture & Fittings

	Unrestricted	Restricted
B/F from 31/03/24	4,233	-
At 1 April 2024 to 31 March 2025	-	-
	4,233	-

Depreciation - Fixture & Fittings

At 1 April 2024	4,233	-
Charge for year	-	-
At 31 March 2025	4,233	-

Net Book Value - Fixture & Fittings

At 1 April 2024	-	-
At 31 March 2025	-	-

10 Other Assets - Office Equipment

	Date Purchased	Cost
Office Equipment (unrestricted)	8/3/16	224
	8/3/16	299
depreciation over 5 years with no salvage value, straight line method	10/3/16	1002
a depreciation amount of £305 to be charged each year during it's useful life.		1525
no charge to year ended March 2016		
Office Equipment - restricted	27/1/17	329
		329
depreciation over 5 years with no salvage value, straight line method		
a depreciation amount of £66 to be charged each year during it's useful life.		
2/12 to be charged to year ended March 2017 - £11		
Office Equipment - unrestricted	18/6/20	2299
		2,299
depreciation over 5 years with no salvage value, straight line method		
a depreciation amount of £460 to be charged each year during it's useful life.		
9/12 to be charged to year ended March 2021 - £345		
Cost - Office Equipment	Unrestricted	Restricted
B/F from 31/03/24	3,824	329
At 1 April 2024 to 31 March 2025	-	-
	3,824	329
Depreciation		
At 1 April 2024	3,250	329
Charge for year	460	-
At 31 March 2025	3,710	329
Net Book Value		
At 1 April 2024	574	0
At 31 March 2025	114	0

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of	Charity name YOUTH HIGHLAND SCIO						
Registered charity number	SC 027712						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	04	2024		31	03	2025
Set out on pages	1 to 13						
	(remember to include the page numbers of additional sheets)						

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

311225

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose