REGISTERED COMPANY NUMBER: SC313463 (Scotland)
REGISTERED CHARITY NUMBER: SC026233

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2026

for

Youth Community Support Agency

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Youth Community Support Agency

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for the Year Ended 31 March 2026

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Youth Community Support Agency

Reference and Administrative Details
for the Year Ended 31 March 2026

TRUSTEES	Shehla Sameen Ihsan (Chairperson) Fatawu Yahaya (Vice-Chairperson) Nadeem Arshad Jamilah Hassan Yahiya Sheikh (resigned 6.4.25)
REGISTERED OFFICE	Unit 11, Govan Hillworkspace 69 Dixon Road Govanhill Glasgow G42 8AT
REGISTERED COMPANY NUMBER	SC313463 (Scotland)
REGISTERED CHARITY NUMBER	SC026233
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Bank of Scotland Bridgewater Shopping Centre Erskine PA8 7AA

Report of the Trustees
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Directors and Trustees

The directors of the charitable company (the Charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Trustees as at end March 2026

Fatawu Yahaya
Dr. Shehla S. Ihsan
Nadeem Arshad
Jamilah Hassan

No Trustee holds the title to property belonging to the charity.

OBJECTIVES AND ACTIVITIES
Background
YCSA was founded in 1993 and has been working continuously with young people and their families from Black and Minority Ethnic (BME) backgrounds since then. YCSA obtained charitable status in 1997. It became a Company Limited by Guarantee in 2006.

Significant activities
The Company's objects are to promote any charitable purpose for the benefit of young Black and Minority Ethnic (BME) people aged between the ages of ten to twenty five, and their family members where relevant, in particular:
- the advancement of citizenship and community development,
- the promotion of religious and racial harmony,
- the promotion of equality and diversity,
- the advancement of education,
- the relief of poverty and distress,
- the furtherance of health,
- the provision, or assistance in the provision, of facilities of recreation or other leisure-time occupation in the interests of social welfare with the object of improving the conditions of life of the aforementioned persons.

And in furtherance thereof to:
- Empower BME young people, particularly young women and girls, to meet their needs and to be able to confidently make informed choices,
- Provide BME young people access to culturally sensitive environments and services,
- Provide counselling advice for young BME people through a 'single door' system in all social issues which affect their wellbeing,
- Facilitate use of networks, which incorporate referral system and partnership approaches with statutory bodies such as Education and Social Work Departments, Housing Agencies, Benefit agencies, Skills Development Scotland, Voluntary organisations and other relevant agencies,
- Organise training that will assist young people from BME communities in improving personal skills, support and confidence building techniques, and basic information technology skills. Such training to include improving life chances of employment and creating direct links with schools, Skills Development Scotland, Job agencies and independent employers,
- Pursue research in areas of extended needs for BME youth, publish outcomes and seek redress,
- Carry out outreach work, and
- Train and facilitate the development of volunteers by networking groups and agencies with a view to sessional employment.

OBJECTIVES AND ACTIVITIES

Vision (what we do)
YCSA is an organisation that challenges discrimination and works to influence policy and practice change in relation to youth. YCSA helps BME young people embrace their potential to become active and valued members of our diverse society, and developing the skills and leadership abilities to succeed in life.

Mission (how we do it)
YCSA works to overcome the barriers that hold BME young people back and provides a range of social, educational and therapeutic services to support and empower young people.

Values
- Respect
- Dignity
- Equality
- Anti-Discriminatory Practice
- Diversity
- Openness
- Inclusivity

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Chair's Introduction

The year to 31 March 2026 has been an important period of development and transition for Youth Community Support Agency (YCSA).

Throughout the year, the Board of Trustees maintained a strong focus on the long-term sustainability, governance and strategic direction of the organisation. Alongside its responsibility for financial oversight, risk management and ensuring that YCSA continues to fulfil its charitable purposes, the Board increasingly focused on strengthening the organisation internally, diversifying future sources of income, developing strategic relationships and creating stronger foundations for future growth. The Board met regularly throughout the year, with an additional dedicated Strategy Meeting convened in July 2025 to consider YCSA's financial future, risks, funding priorities and longer-term sustainability.

The year concluded with a change in Board leadership. On 31 st of March 2026, Fatawu Yahaya stepped down as Chair for personal reasons and remained on the Board as Vice Chair. Dr Shehla Ihsan was appointed as Chair, with the position of Secretary consequently becoming vacant. The Board recorded its appreciation for Fatawu's leadership and its commitment to continuity and collaborative working during the transition.

The Trustees would like to thank YCSA's Executive Lead, staff, volunteers, funders, partners and supporters for their continued commitment to the organisation and, most importantly, to the children, young people and communities YCSA exists to support.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

1. Board Leadership and Governance

Strengthening governance remained a significant priority throughout 2025/26.

The Board maintained regular oversight of YCSA's financial position, funding, staffing, organisational risk, policies and strategic direction. Management accounts and project finances were reviewed throughout the year, with particular attention given to funding ending during the period, reserve levels and the financial sustainability of key areas of service provision.

Following the December 2025 AGM, the Board formally confirmed its office bearers for the ensuing period, with Fatawu Yahaya as Chair, Nadeem Arshad as Treasurer and Dr Shehla Ihsan as Secretary. These appointments were formally proposed, seconded and resolved by the Board. On 31 March 2026, following Fatawu Yahaya's decision to step down as Chair, Dr Shehla Ihsan was appointed Chair and Fatawu remained on the Board as Vice Chair. The position of Secretary became vacant and the Board agreed that it should be filled.

Early in the year, work continued on the development of a comprehensive Board Handbook. The intention is to bring together key governance information, Trustee roles and responsibilities, policies, meeting arrangements and induction material in one structured resource. This work developed further during the year. By January 2026, the Board had considered a proposed structure for a detailed handbook, a separate policy booklet and a more structured onboarding process for future Trustees.

Trustee development also remained important. The Board explored training in policy, governance, leadership and fundraising, alongside data protection, GDPR and wider governance requirements. The Board also strengthened its governance arrangements through the introduction of a Trustee confidentiality agreement, which was considered during the year. Trustees continued to ensure compliance with wider regulatory requirements, including consideration of new Companies House identity verification requirements for Trustees.

2. Building Organisational Capacity

A major theme of the Board's work during the year was strengthening YCSA's internal infrastructure so that the charity is better equipped for future development. This included governance documentation, Trustee development and induction, the Staff Handbook, policy review, intellectual property protection, financial oversight, organisational positioning and improvements to digital systems.

At the beginning of the year, the Board was informed that the updated Staff Handbook had been completed and would be reviewed before being issued to staff. The Board was also actively considering the protection of YCSA's intellectual property and how YCSA should be appropriately acknowledged where its internally developed work, policies or research were used externally. The Board also recognised the importance of digital resilience and cyber security. Trustees received a Cyber Essentials briefing covering YCSA's security position and measures including multi-factor authentication, password practices and device management. A phased approach to improving cyber readiness was supported, reflecting the need to balance risk reduction with available resources.

Taken together, these developments represented an important part of the Board's wider objective of ensuring that YCSA's internal governance and organisational infrastructure develop alongside its services and future ambitions.

3. Strategic Development of Canvas of Hope

The Board gave significant strategic attention during the year to YCSA's art psychotherapy provision and its longer-term development.

In September 2025, the Board approved the name Canvas of Hope- Healing through Creativity for the developing art psychotherapy programme. Trustees also endorsed a strategic concept outlining its potential development beyond existing provision, including wider delivery across Scotland and potentially internationally, subject to appropriate funding, partnerships and organisational capacity.

The Board recognised that the identity, methodology and materials associated with this work represented an important organisational asset. Trustees therefore agreed to strengthen protection of YCSA's intellectual property through updated policies and trademark protection for Canvas of Hope and the YCSA name. The trademark brief was subsequently considered and approved by the Board, with responsibility allocated for progressing the applications.

ACHIEVEMENTS AND PERFORMANCE

By January 2026, development had progressed further, with the Board considering plans for broader expansion and referencing an implementation pack for schools and a programme manual. The Board's role has been to provide strategic oversight of this development. Detailed information on service activity, beneficiary numbers and outcomes is reported separately through the Executive Lead's operational reporting.

4. Organisational Identity, Visibility and Impact

During the year, the Board recognised that strengthening YCSA's external identity and visibility would be important both for community engagement and for future funding.

Trustees considered how YCSA and its programmes should be presented to funders, potential partners and supporters. In September, the Board agreed a clearer distinction between the overall YCSA identity and the branding of Canvas of Hope. "Empowering Young People, Building Brighter Futures" was approved as YCSA's main organisational strapline, with "Canvas of Hope-Healing through Creativity" retained specifically for the art psychotherapy programme. The Board also oversaw development of a new website, including its structure, content, visuals and approach to search visibility. Trustees agreed that the website needed to communicate YCSA's work more effectively to communities, partners and prospective funders. By January, the new website had been reviewed positively and Board members were encouraged to promote the organisation and its services through their own networks.

The Board also recognised the importance of communicating YCSA's impact more clearly and succinctly to prospective funders and supporters. In June, Trustees discussed developing a shorter impact report that could demonstrate the reach and value of YCSA's work in a more accessible format. This work formed part of a wider Board objective to ensure that YCSA not only delivers effective services but is able to communicate their value clearly to the communities, funders and partners whose support is important to the organisation's future.

5. Financial Sustainability and Diversifying Income

Financial sustainability was one of the Board's most significant strategic priorities during 2025/26.

The Board recognised early in the year that YCSA needed to remain active in fundraising and reduce its vulnerability to the ending of individual grants. Initial activity included crowdfunding and broader use of Trustee networks to support fundraising. As the year progressed, this developed into a broader donor outreach strategy. Trustees considered individual donors, entrepreneurs, corporate supporters and private foundations, together with the development of smaller, more focused funding propositions that could be presented to prospective supporters. The dedicated July Strategy Meeting brought these strands together. Its central purpose included securing YCSA's financial future, and the Board considered a diversified model incorporating grant funding, individual donors, corporate support and earned income.

The Board also considered whether YCSA's existing expertise could create appropriate opportunities for earned income, including through training and the sharing of specialist organisational knowledge. This was considered as a potential complementary source of income rather than a replacement for YCSA's charitable funding. Responsibilities were shared across Trustees and the Executive Lead for funding applications, corporate engagement, public-sector outreach and the use of Board networks to generate introductions and opportunities.

Alongside developing new approaches to income generation, YCSA continued to secure significant grant funding during the year, including new multi-year awards. The Board welcomed these successes, which provided greater continuity for areas of service delivery, while recognising that further diversification of income remained necessary to support the organisation's overall long-term sustainability.

Funding reported to the Board during the year included substantial new awards and, by December, funding had been secured from a number of sources, including unrestricted support for art psychotherapy, five-year funding for a Family Support Worker and three-year funding for youth work services commencing in April 2026.

This represented an important development in the Board's approach to sustainability: moving towards a broader portfolio of income rather than relying predominantly on traditional grant funding. The Board remains committed to building on the funding secured during the year while developing a more diverse and resilient income base to support YCSA's longerterm sustainability.

ACHIEVEMENTS AND PERFORMANCE

6. Funding Ambassadors and Major Donor Development

An important new strand of the Board's fundraising approach during the year was the development of a Funding Ambassador model. The purpose of this initiative was to extend YCSA's reach beyond its established networks by working with individuals able to introduce the organisation to prospective donors, high net worth supporters and corporate contacts. The Board began exploring potential donors, entrepreneurs and wider networks during the year, with individual Trustees taking responsibility for developing appropriate introductions and relationships.

The Funding Ambassador initiative subsequently developed further, with consideration given to how ambassadors could support YCSA in attracting donors and corporate investment. The initiative continued through the latter part of the year as part of the Board's wider discussions around income diversification and prospective funding opportunities.

The Board regards this as a longer-term relationship-building strategy rather than simply a short-term fundraising exercise. It forms part of a broader ambition to develop sustainable relationships with individuals and organisations able to support YCSA's work over the longer term.

7. Community Engagement, Strategic Partnerships and External Development

The Board continued to explore opportunities to strengthen YCSA through wider community engagement and strategic relationships.

During the year, Trustees specifically considered how YCSA could strengthen its reach beyond predominantly school-based provision through greater community engagement, while maintaining established relationships with schools and other local partners. This formed part of a broader discussion about ensuring that YCSA's services remain accessible and responsive to the communities it serves. Trustees also considered opportunities for corporate engagement, public-sector relationships and other external partnerships as part of the organisation's funding and development strategy.

The Board considered how YCSA's specialist experience and programmes might be developed beyond their existing geographical reach. This included the longer-term potential for Canvas of Hope to be shared through appropriate partnerships, training and other sustainable models. Throughout this work, Trustees recognised the importance of ensuring that development remains proportionate to YCSA's organisational capacity and does not compromise the quality or sustainability of existing work.

The Board also participated in external sector engagement during the year and used learning from these opportunities to identify emerging issues, potential partnerships and areas relevant to YCSA's future development.

8. Financial Oversight and Risk Management

The Trustees maintained close oversight of YCSA's financial position throughout the year.

Management accounts, reserves, project budgets and funding end dates were considered regularly. The Board monitored areas of underspend and the timing of grant endings and sought to ensure that potential financial pressures were identified early. The July Strategy Meeting included specific consideration of reserve levels, future funding risks, redundancy liabilities and contingency planning. Trustees discussed the circumstances in which reserves might need to be used and the implications for services and staffing if replacement income could not be secured.

In December, the Board again considered the financial implications of sustaining art psychotherapy posts and the potential impact that significant use of unrestricted reserves could have on YCSA's financial resilience. In January 2026, after considering continuing financial pressures around art psychotherapy provision, the Board approved the use of funds from reserves to maintain the posts in the absence of immediate replacement funding.

By 31 March 2026, Trustees acknowledged that continued reliance on reserves was not sustainable in the longer term and that strengthening the funding pipeline had become an urgent strategic priority. The Board recorded that reserves were being used to sustain operations and agreed that funding needed to be prioritised. Financial oversight and the development of a more diversified and sustainable funding base will therefore remain central priorities for the Board.

ACHIEVEMENTS AND PERFORMANCE

9. Board Engagement and Organisational Milestones

The Board continued to consider ways of strengthening engagement with YCSA's staff, supporters and wider community.

Trustees approved plans during the year to mark YCSA's 30-year anniversary, recognising the importance of celebrating the organisation's history and the contribution made by staff, volunteers, young people and supporters over three decades.The Board also continued to consider Trustee recruitment and succession. Following a Trustee resignation earlier in the year, existing Board members were encouraged to identify individuals who could bring appropriate skills and commitment to YCSA's governance.

The formal confirmation of office bearers following the AGM, together with the subsequent transition in Board leadership at year-end, formed part of the Board's continued attention to effective governance, leadership and succession.

10. Looking Ahead

The work undertaken during 2025/26 has created a stronger foundation for the next phase of YCSA's development. The Board's priorities include completing and embedding the Board Handbook and structured Trustee onboarding arrangements; continuing the review and strengthening of governance policies; progressing intellectual property and trademark protection; strengthening YCSA's cyber and digital resilience; and maintaining strong financial and risk oversight. Financial sustainability will remain central. Trustees intend to continue developing the Funding Ambassador model, strengthen relationships with major donors and corporate supporters, broaden the organisation's funding pipeline and explore appropriate opportunities for unrestricted and earned income.

The Board will also continue to support the strategic development of Canvas of Hope, strengthen YCSA's external identity and visibility, broaden community engagement and explore appropriate opportunities for collaboration and wider development without overstretching organisational capacity.

The Trustees recognise that the funding environment remains challenging. However, the Board believes that the work undertaken during the year to strengthen governance, build organisational capacity, diversify fundraising, develop new relationships and protect YCSA's organisational assets has created a stronger platform from which to address those challenges. Our focus remains on ensuring that YCSA is a well-governed, sustainable and resilient organisation capable of continuing to serve children, young people and communities into the future.

The Board records its sincere appreciation to YCSA's staff and volunteers for their commitment throughout the year and to our funders, partners, supporters and communities for their continued confidence in the organisation.

FINANCIAL REVIEW

Financial position

The charity incurred a deficit of £12,905 for the year ended 31 March 2026 (2025: deficit of £45,465).

At 31 March 2026, total reserves stood at £124,342 (2025: £137,247) with £75,315 of these being unrestricted general reserves (2025: £79,868), £1,169 representing the book value of fixed assets (2025: £2,326), £9,000 being held in designated funds (2025: £5,542) and the remaining £38,858 being restricted funds (2025: £49,511).

Reserves policy

It is the policy of the Trustees to have unrestricted reserves of around 3 months ordinary expenditure which, based on current levels of expenditure, is approximately £63,015 (2025: £72,598). With YCSA's current unrestricted reserves being £75,315, (2025: £79,868), the trustees are therefore satisfied that the policy is being met. Funds held in excess of this amount will be reinvested in the development of the charity.

Report of the Trustees
for the Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation was registered as a Charity in July 1997 and incorporated as a Company Limited by Guarantee, governed by its Memorandum and Articles of Association, on the 14th of December 2006. The Articles were most recently revised at the AGM in May 2023.

The overall control of the organisation lies with the Board of Directors, who have the power to decide on all matters concerning Youth Community Support Agency, subject to the Memorandum and Articles, and policy made at the AGM. The YCSA Board meet on a eight-weekly basis and are responsible for the strategic direction and policy of the charity. At present there are five Directors from a variety of professional backgrounds relevant to the work of the charity.

YCSA also has an advisory Youth Panel, comprised of current and former service users who help ensure staff and Board are aware of current issues impacting on young BME people, feed into project design and funding applications, and who also take a role in promoting YCSA and leading projects.

A scheme of delegation is in place with the YCSA Executive Lead having overall responsibility for the operational management of the organisation. The Executive Lead reports directly to the Board, and is line managed by the Secretary.

The day-to-day responsibility for the provision of the services rests with the Executive Lead. The Executive Lead is responsible for ensuring that the charity delivers the services specified and that the key performance indicators are met; and is also responsible for supervising staff.

Recruitment and appointment of new trustees

The Directors of the Company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as the Board of Directors. Under the requirements of the Memorandum and Articles of Association the members of the Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. The minimum number of Directors is 3, and the Board has the power to co-opt additional members with full voting rights to serve until the next Annual General Meeting.

All Board members give their time voluntarily and received no benefits from the charity. The Board of Directors seeks to ensure that Board members have skills that are relevant to overseeing the Company and ascertaining the strategic direction for the services provided to the young people and their families.

Key management remuneration

In the opinion of the trustees there is one member of key management personnel, the Manager. The total cost to the employer paid for this post including national insurance and employer pension contributions in 2026 was £27,276 (2025: £36,386).

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29/09/2026 and signed on its behalf by:

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Shehla Ihsan

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Shehla Sameen Ihsan - Trustee

Independent Examiner's Report to the Trustees of
Youth Community Support Agency

I report on the accounts for the year ended 31 March 2026 set out on pages ten to twenty three.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report
My examination was 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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.

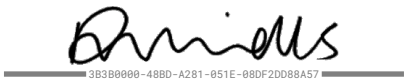
Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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



David Nicholls FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

21/10/2026

Date: .....3B3B0000-48BD-A281-0524-08DF2DD88A57.....

Youth Community Support Agency

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,613	224,778	228,391	236,982
Other trading activities	3	262	-	262	2,918
Other income	4	10,500	-	10,500	5,000
Total		14,375	224,778	239,153	244,900
EXPENDITURE ON					
Charitable activities	5				
Promotion of Community Spirit		16,627	235,431	252,058	290,365
NET INCOME/(EXPENDITURE)		(2,252)	(10,653)	(12,905)	(45,465)
RECONCILIATION OF FUNDS					
Total funds brought forward		87,736	49,511	137,247	182,712
TOTAL FUNDS CARRIED FORWARD		85,484	38,858	124,342	137,247

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

This statement of financial activities includes all gains and losses recognised in the year.

Comparative figures for the previous year by fund type are shown in note 11.

Youth Community Support Agency

Balance Sheet
31 March 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Tangible assets	12	1,169	2,326
CURRENT ASSETS			
Debtors: amounts falling due within one year	13	5,785	17,345
Cash at bank		190,441	184,618
		196,226	201,963
CREDITORS			
Amounts falling due within one year	14	(73,053)	(67,042)
NET CURRENT ASSETS		123,173	134,921
TOTAL ASSETS LESS CURRENT LIABILITIES		124,342	137,247
NET ASSETS		124,342	137,247
FUNDS	16		
Unrestricted funds:			
General fund		75,315	79,868
Fixed Asset Fund		1,169	2,326
Designated - Redundancy		9,000	5,542
		85,484	87,736
Restricted funds		38,858	49,511
TOTAL FUNDS		124,342	137,247

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21/10/2026 and were signed on its behalf by:

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Fatawu Yahaya - Trustee

1. ACCOUNTING POLICIES

General information

Youth Community Support Agency ("the charity") is a Scottish company limited by guarantee and governed by its memorandum and articles of association. It was registered as a charity in Scotland (registered number SC026233) on 4 April 1997. Its registered address is Unit 11, Govanhill Workspace 69 Dixon Road G42 8AT.

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;

- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;

- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;

- '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, published in October 2019 (FRS 102)' ("the Charities SORP");

- UK Generally Accepted Accounting Practice; and

- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

continued...

1. ACCOUNTING POLICIES - continued

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Tangible fixed assets
All assets costing more than £3,000 are capitalised and stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Motor Vehicles - 10% straight line
Computer Equipment - 20% straight line
Fixtures & Fittings - 20% straight line

Taxation
Youth Community Support Agency is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt.

continued...

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Donations	3,613	-	3,613	1,250
Grants	-	224,778	224,778	235,732
	3,613	224,778	228,391	236,982

Grants received, included in the above, are as follows:

	2026 £	2025 £
Glasgow City Council	71,234	68,330
Comic Relief	2,526	37,730
Paid Work Placement	-	4,046
BBC Children in Need	-	5,455
Robertson Trust	28,000	29,000
The National Lottery Community Fund	100,572	70,776
GCC - Area Partnership	7,796	6,300
Castlemilk Streetwork	-	2,625
Mental Health & Wellbeing	-	9,892
The Duke of Edinburgh's Award	300	1,578
NHS Health & Social Care Partnership	9,600	-
New Economics Foundation	4,000	-
Scottish Refugee Council	750	-
	224,778	235,732

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Other Earned Income	262	-	262	2,918

4. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Employers Allowance	10,500	-	10,500	5,000

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Promotion of Community Spirit	232,459	19,599	252,058

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025
	£	£
Staff costs	134,940	168,719
Insurance	1,973	1,882
Light and heat	1,270	5,981
Telephone & IT Support	5,745	5,616
Postage/ Printing/ Stationery	797	1,945
Sessional Staff	10,421	17,536
Staff Training and Development	1,083	2,396
Staff Travel	259	1,166
Rent	17,262	13,323
Legal Advisory & Subscriptions	22,414	6,827
Resources	1,353	6,266
Volunteer Costs	117	-
Bank Charges	102	102
Equipment	-	2,273
Supervision	2,750	5,003
Database Software	1,872	-
Payroll Fees	1,636	1,912
Events	21,050	18,358
Recruitment	-	240
Service Users Costs	6,258	10,422
Depreciation	1,157	1,701
	232,459	271,668

7. SUPPORT COSTS

	2026	2025
	£	£
Wages	14,070	13,243
Accounts Preparation & Independent Examination	1,710	1,710
Bookkeeping	3,819	3,744
	19,599	18,697

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation - owned assets	1,157	1,701

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

During the year to 31 March 2026 nil expenses were paid to trustees (2025: £nil).

10. STAFF COSTS

	2026 £	2025 £
Wages and salaries	132,711	167,397
Social security costs	14,503	12,219
Other pension costs	1,796	2,346
	149,010	181,962

The average monthly number of employees during the year was as follows:

	2026	2025
Project and office staff	8	10

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,250	235,732	236,982
Other trading activities	2,918	-	2,918
Other income	5,000	-	5,000
Total	9,168	235,732	244,900
EXPENDITURE ON			
Charitable activities			
Promotion of Community Spirit	17,034	273,331	290,365
NET INCOME/(EXPENDITURE)	(7,866)	(37,599)	(45,465)
RECONCILIATION OF FUNDS			
Total funds brought forward	95,602	87,110	182,712
TOTAL FUNDS CARRIED FORWARD	87,736	49,511	137,247

continued...

12. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Computer Equipment £	Totals £
COST			
At 1 April 2025 and 31 March 2026	3,047	5,462	8,509
DEPRECIATION			
At 1 April 2025	1,269	4,914	6,183
Charge for year	609	548	1,157
At 31 March 2026	1,878	5,462	7,340
NET BOOK VALUE			
At 31 March 2026	1,169	-	1,169
At 31 March 2025	1,778	548	2,326

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Payroll Account	5,785	3,216
Prepayments	-	14,129
	5,785	17,345

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	923	332
Accrued expenses	1,710	1,710
Deferred grants	70,420	65,000
	73,053	67,042

Deferred income comprises of income received for projects which commenced in 2026/27 and which YCSA was not entitled to in the 2025/26 year.

	2026 £	2025 £
At 1 April	65,000	85,456
Deferred in year	70,420	65,000
Released in year	(65,000)	(85,456)
At 31 March	70,420	65,000

Deferred income held at year end for projects to be carried out in 2026/27 was:
- GCVS £10,420
- Big Lottery £36,000
- The Robertson Trust £24,000

Deferred income held at year end for projects to be carried out in 2025/26 was:
- Big Lottery £45,000
- The Robertson Trust £20,000

continued...

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Fixed assets	1,169	-	1,169	2,326
Current assets	157,368	38,858	196,226	201,963
Current liabilities	(73,053)	-	(73,053)	(67,042)
	85,484	38,858	124,342	137,247

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	2,326	-	2,326	4,027
Current assets	152,452	49,511	201,963	265,701
Current liabilities	(67,042)	-	(67,042)	(87,016)
	87,736	49,511	137,247	182,712

continued...

16. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	Transfers between funds £	At 31/3/26 £
Unrestricted funds				
General fund	79,868	(1,095)	(3,458)	75,315
Fixed Asset Fund	2,326	(1,157)	-	1,169
Designated - Redundancy	5,542	-	3,458	9,000
	87,736	(2,252)	-	85,484
Restricted funds				
Awards for All	2,919	15,043	-	17,962
Cashback for Communities	3,405	(3,405)	-	-
Govanhill Youth Programme	601	(601)	-	-
Robertson Trust	4,093	(1,035)	-	3,058
Comic Relief - Healthy Young Minds	11,603	(11,603)	-	-
YouthLink Scotland	1,203	(1,203)	-	-
Tramway	1,606	(1,606)	-	-
The Duke of Edinburgh's Award	4,537	(776)	-	3,761
The National Lottery Community Fund	1,498	6,414	-	7,912
Glasgow Community Fund	5,346	(5,346)	-	-
Mental Health & Wellbeing	9,047	(9,047)	-	-
NHS HSCP	3,653	(338)	-	3,315
Bellahouston	-	2,850	-	2,850
	49,511	(10,653)	-	38,858
TOTAL FUNDS	137,247	(12,905)	-	124,342

continued...

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,375	(15,470)	(1,095)
Fixed Asset Fund	-	(1,157)	(1,157)
	14,375	(16,627)	(2,252)
Restricted funds			
Awards for All	20,000	(4,957)	15,043
Cashback for Communities	-	(3,405)	(3,405)
Govanhill Youth Programme	-	(601)	(601)
Robertson Trust	28,000	(29,035)	(1,035)
Comic Relief - Healthy Young Minds	2,526	(14,129)	(11,603)
Scottish Refugee Council	750	(750)	-
YouthLink Scotland	-	(1,203)	(1,203)
Tramway	-	(1,606)	(1,606)
The Duke of Edinburgh's Award	300	(1,076)	(776)
The National Lottery Community Fund	61,372	(54,958)	6,414
Glasgow Community Fund	58,375	(63,721)	(5,346)
Mental Health & Wellbeing	-	(9,047)	(9,047)
GCC - Area Partnership	7,796	(7,796)	-
Glasgow Guarentee	2,000	(2,000)	-
NHS HSCP	9,600	(9,938)	(338)
Bellahouston	10,859	(8,009)	2,850
Strengthening Organisations	19,200	(19,200)	-
New Economics Foundation	4,000	(4,000)	-
	224,778	(235,431)	(10,653)
TOTAL FUNDS	239,153	(252,058)	(12,905)

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	82,033	(6,165)	4,000	79,868
Fixed Asset Fund	4,027	(1,701)	-	2,326
Designated - Redundancy	9,542	-	(4,000)	5,542
	95,602	(7,866)	-	87,736
Restricted funds				
Awards for All	-	2,919	-	2,919
Cashback for Communities	3,405	-	-	3,405
Govanhill Youth Programme	-	601	-	601
Robertson Trust	3,872	221	-	4,093
Comic Relief - Healthy Young Minds	41,341	(29,738)	-	11,603
YouthLink Scotland	1,203	-	-	1,203
GCVS	-	9,047	-	9,047
Tramway	3,236	(1,630)	-	1,606
The Duke of Edinburgh's Award	6,530	(1,993)	-	4,537
The National Lottery Community Fund	9,377	(7,879)	-	1,498
Scottish Children's Lottery Trust	5,000	(5,000)	-	-
Glasgow Community Fund	7,500	(2,154)	-	5,346
Mental Health & Wellbeing	5,646	(5,646)	-	-
NHS HSCP	-	3,653	-	3,653
	87,110	(37,599)	-	49,511
TOTAL FUNDS	182,712	(45,465)	-	137,247

continued...

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,168	(15,333)	(6,165)
Fixed Asset Fund	-	(1,701)	(1,701)
	9,168	(17,034)	(7,866)
Restricted funds			
Awards for All	8,986	(6,067)	2,919
Govanhill Youth Programme	855	(254)	601
Robertson Trust	29,000	(28,779)	221
Comic Relief - Healthy Young Minds	37,730	(67,468)	(29,738)
GCC - Area Partnership - Guy Fawkes	6,300	(6,300)	-
GCVS	9,892	(845)	9,047
Tramway	-	(1,630)	(1,630)
The Duke of Edinburgh's Award	1,578	(3,571)	(1,993)
BBC Children in Need Youth Social Action Fund	5,455	(5,455)	-
The National Lottery Community Fund	61,790	(69,669)	(7,879)
Scottish Children's Lottery Trust	-	(5,000)	(5,000)
Glasgow Community Fund	58,375	(60,529)	(2,154)
Paid Work Placement	4,046	(4,046)	-
Mental Health & Wellbeing	-	(5,646)	(5,646)
Glasgow Guarentee	2,000	(2,000)	-
NHS HSCP	7,100	(3,447)	3,653
Castlemilk	2,625	(2,625)	-
	235,732	(273,331)	(37,599)
TOTAL FUNDS	244,900	(290,365)	(45,465)

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

18. PURPOSES OF UNRESTRICTED FUNDS

General Funds - The unrestricted, 'free reserves' of the Charity.

Designated - Fixed Assets - Represents the net book value of the Charity's tangible fixed assets. Depreciation is charged to the fund and additions are transferred to it.

Designated - Redundancy Fund - Contingency against accumulated redundancy payments.

continued...

19. PURPOSES OF RESTRICTED FUNDS

Awards for All - Young People Flourish Leadership: The funding was awarded to develop and deliver a Leadership programme for young BME people.

GCVS MH & Wellbeing - Prevention & Recovery Group: This fund ends on the 16th of September and as awarded in 2024. The recipients were young people from BME, asylum seeker and refugee young people. Providing physical and leisure activities.

Castlemilk Streetwork: During 2024, funding was successfully granted by the Area Partnership for street work within Govanhill and Pollokshields.

Thriving Govanhill Fund (from GCDT): This grant was awarded by Govanhill Community Development Trust and was used to fund boxing classes and other activities for young people from BME, asylum seeker and refugee backgrounds. February 2024

NHS HSCP: The fund was awarded by the local NHS HSCP to provide Art Psychotherapy to young people from BME, asylum seeker and refugee backgrounds one day a week in a particular secondary school. - August 2024

Glasgow City Council Lochend: YCSA has been working within Lochend over a number of years, providing support and workshops to young BME young people to empower them to challenge and work with the teachers in tackling Racism

Cashback for Communities: Salary costs for sessional staff and running costs to run diversionary activities for young people at risk.

Comic Relief Healthy Young Minds: 5 year funding to run counselling and art therapy for 10-16 year olds from Govanhill/Pollokshields in partnership with local schools.

GCC Area Partnership - Guy Fawkes: The Funding will facilitate the delivery of a 2 Fireworks Diversion events targeting young people aged 10-18 at risk of engaging in anti-social & risk-taking behaviour.

GCC Young People Flourish: The fund is over 3 years and will enable the organisation to provide youth diversionary services to young people from BME communities within Pollokshields and Govanhill.

Glasgow Guarantee: Recruitment Incentive to continue employing Paid Work Placement employee

GCVS Mental Health & Wellbeing: This fund has been used in conjunction with the Safe to Grow Service which is funded by the Lottery Fund. The fund has been used to provide services to young asylum seeker and refugees who are in many cases are living in isolation and who may suffer mental health problems and they have benefitted from social indoor and outdoor activities

Paid Work Placement: YCSA has been and is offering a work placement to an individual who has returned to the work place. This placement will last a year and can be continued after this period for another two years.

Robertson Trust: 3 year match funding for youth development worker for BBC Children in Need project.

Scottish Children's Lottery Trust - To provide services to BME young people within Govanhill diversionary activities. The Fund supplemented Young People Flourish.

The Duke of Edinburgh's Award - This fund will enable YCSA to offer young people from BME and asylum seeker and refugee backgrounds the opportunity to challenge themselves, work towards the different awards.

The National Lottery Community Fund - The art psychotherapy is a service for young asylum seeker and refugees who have faced severe trauma.

Tramway - The fund was awarded to YCSA to provide art associated activities to BME and asylum seeker and refugees in the field of Art.

YouthLink Scotland: Support young people who are particularly isolated since the pandemic to engage with activities that will help them build confidence and self-esteem and reduce isolation. A separate programme to engage young people in a mixture of sporting activities and fun day trips.