

Scottish Charity Number: SC048494

YMCA EDINBURGH SCIO
REPORT OF THE TRUSTEES
AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

YMCA EDINBURGH SCIO

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FOR THE YEAR ENDED 31 AUGUST 2025**

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YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Scottish Charity Number
SC048494

Principal address
86 Great Junction Street
Edinburgh
EH6 5LL

Trustees

Chairperson Donald MacDonald

Vice Chair Judi Syson

Treasurer Helen Boath

Elected members
Graeme Duncan
Ben Forsyth
Lynzi Leroy
Jeanette Third
Monica Jancsik
Ella King

President Sir Andrew Cubie

Independent Examiner

Paul Marshall CA
MHA
6 St Colme Street
Edinburgh
EH3 6AD

Bankers

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

CAF Bank
25 Kings Hill
West Malling, Kent
ME19 4TA

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their report and the financial statements for the year ended 31 August 2025.

CHAIR'S FOREWORD

This year has been a period of growth for the organisation and one where we have been able to look forward with confidence. Several factors have combined to allow that clarity, principally; being able to work through the detailed delivery plan for year 2 of a clear and settled 3-year strategic direction; a strong, correctly structured senior team and a stable staff team encouraged to retain their focus on continuing professional development.

Funding continued to be challenging throughout the period with external resource utilised to augment our own detailed in-house knowledge and experience. The model has proven helpful to us in the short term, and we continue to seek the optimum input for maximum success. Our credibility and expertise in delivering key services undoubtedly assists when discussing our ideas and plans with both new and existing funders. During the period, the environment remained particularly difficult in seeking critical core funding and longer-term funding commitments. This was consistent across the sector though we did detect an easing as the year progressed.

We continue to see a growing need for our support within our communities which drives us to grow the scale and breadth of our services – in keeping with our agreed strategy and led by our stakeholders and service users within those communities. All supported by a team that continued to deliver at a top level. Throughout, the pillars of YMCA Vision 2030 have remained at the heart of our approach to our work.

Governance has been a key theme throughout the period, ensuring the Board and committee structures are sufficiently robust for an environment where there is an ever-increasing focus of regulatory compliance and reporting. We continue to look at our ideal premises solution – space, cost, location - which would maximise efficiency in the delivery of our services.

The Board has continued to seek new trustees to expand our overall number, diversity and experience levels. This will remain an ongoing endeavour.

OBJECTIVES AND ACTIVITIES

Annual Service Report
Chief Executive Officer: Mike Kerracher

ADULT & FAMILY
Women's Wellbeing
1:1 Signposting

YOUTH & PLAY:
Holiday Playschemes
Playrangers & Friday Activity Hub
Girls' Emotional Wellbeing Groups
Youth Forum
Y-Sports: Street Soccer, Friday Night Lights

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025 (continued)

OBJECTIVES AND ACTIVITIES (continued)

MENTORING

Intandem Mentoring

Plusone Mentoring

Wellbeing Mentoring

PARTICIPATION & VOICE

The Promise

Youth Forum – The Equals

Cables Wynd House Residents Forum

ACHIEVEMENT AND PERFORMANCE

Adult & Family:

Women's Wellbeing: The Women's Wellbeing Group provides a weekly, trauma-informed activity programme, predominantly for women experiencing social isolation and mental health challenges. Sessions are focussed on health and wellbeing, using activities such as arts and crafts, cooking, language learning, cultural exchange, physical activity, and mental health workshops, in an environment to foster connection and build resilience through self-care. Throughout the year, we also host additional workshops and outings. In total 33 women accessed the service and a total of 43 sessions were delivered. Outcomes included:

- 100% feel welcome- it's a warm and friendly environment.
- 100 % feel able to discuss issues that may be troubling them.
- 100% love the fun and laughter in the group.
- 90% said they had grown in confidence.
- 90% said that coming to the group was their favourite part of their week.
- 80% were keen to learn new skills.

1:1 Signposting: This service offers tailored 1:1 support to women outside the Wellbeing Group. It helps individuals access additional support services or is a stepping stone to help them feel confident to attend the group. Issues addressed include accessing grants/funds for household items, addressing food insecurity and finding appropriate mental health support services. 12 women accessed the support over the year and all reported that whatever they needed help with, they would be supported or appropriately signposted to specific help.

Youth & Play:

Holiday Playschemes: Our referral-based Holiday Playschemes provided free-to-access play sessions during school holidays to remove financial barriers to holiday clubs. On average 25 young people attend each session, and all participants receive snacks and lunch. This year, we ran 24 sessions at Leith Community Centre. Playscheme has proven to continue to provide a pathway to volunteering and employment for local young people and participants of partner organisations such as Street Soccer Scotland.

Playrangers & Friday Activity Hub: Twice-weekly free-to-access play opportunities for primary-aged children in Leith through Playrangers and a Friday Activity Hub.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025 (continued)

ACHIEVEMENT AND PERFORMANCE (continued)

Playrangers is specifically a child-led outdoor Play session for children living in and around Cables Wynd House. The Friday Activity Hub mixes both indoor activities such as arts and crafts, with outdoor play activities. Operating from Duncan Place Resource Centre and accessing the adjacent Leith Links.

Over 67 sessions were delivered, with evaluations with young people and parents/carers showing attendees made new friends, improved happiness and increased physical activity levels. The presence of a Ukrainian youth worker continued to help support new Scots into these activities.

Girls' Emotional Wellbeing Groups: In partnership with Pilmeny Development Project, we ran twice-weekly supportive groups aimed at improving the health and wellbeing of girls in Leith. These sessions linked attendees to 1:1 support when needed and were part of the Community Mental Health Partnership. Throughout the year, YMCA supported 29 young people, and additional support was provided to families on an ad-hoc basis. Seven girls also received 1:1 support through the project. In addition to running term time, we provided trips during school holidays. The underpinning focus of the groups are self-care, emotional wellbeing, and physical health.

Y-Sports:

Street Soccer Partnership Session: Each week, around 50 young people attended Street Soccer sessions at Leith Community Centre. YMCA staff provided youth work support to Street Soccer Scotland coaches and helped signpost participants to other services when required. As well as supporting staff delivery of the popular weekly Friday session, the partnership continues to provide a valuable progression pathway through attending to volunteering to paid employment for a number of young people and adults engaged in YMCA or Street Soccer activities.

Friday Night Lights: YMCA Edinburgh continued to lead delivery of the popular Friday Night Lights partnership project, providing targeted youth work support for young people identified as being at risk of criminal exploitation or involvement in anti-social behaviour.

During the year, the programme relocated to Leith Community Centre, strengthening both the depth and quality of provision. The new venue enables young people to come together at the start of each session to prepare and share food, take part in group discussions and youth work activities, and build positive peer relationships before moving into the main sports hall for structured football and multi-sport activity. This blended approach of relationship-based youth work and physical activity creates a trusted and consistent environment at a key time of week.

The project is delivered in collaboration with the Community Sports Hub, Pilmeny Development Project and Police Scotland, who attend sessions in a non-uniformed capacity to build trust and positive relationships. The programme operates across term time and holiday periods, with an average attendance of 15 young people per week.

Impact findings from the 2024–25 evaluation show that:

- **100%** of young people reported feeling positive about their wellbeing when attending Leith Friday Night Lights
- **77%** said they would otherwise be on the streets or doing nothing if the session was not available Leith Friday Night Lights
- **63%** reported reduced involvement in anti-social behaviour
- **100%** felt more connected to their local area

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025 (continued)

ACHIEVEMENT AND PERFORMANCE (continued)

Beyond diversion, the project enables early identification of risk, with young people supported to access mentoring, school-based support and wider services where needed. Friday Night Lights continues to demonstrate the power of sport, trusted relationships and partnership working in preventing escalation and strengthening community wellbeing.

Mentoring

Mentoring is a central pillar of YMCA Edinburgh's early intervention approach. Through structured 1:1 support, we recruit, train and support both volunteer and paid mentors to provide consistent, trusted adult relationships for young people referred through our programmes and partner organisations.

Our mentoring model combines strong, relationship-based support with clear goal-setting and evidence-informed practice. By providing stable, positive role models, mentoring strengthens confidence, resilience and emotional wellbeing, while supporting improved engagement in school, family life and community.

Intandem: Intandem is Scotland's national mentoring programme for children and young people with experience of care or on the edges of care. Through carefully matched volunteer mentors and the wider scaffolding provided by YMCA Edinburgh, young people are supported to build secure, trusting relationships that promote stability and belonging.

In addition to our core allocation, we provide additional mentoring spaces for young people in kinship care, ensuring extended family arrangements are supported through consistent, positive relationships.

Plusone: Launched in Edinburgh in 2013, Plusone provides targeted mentoring for young people aged 8–14 who are at risk of disengaging from school or becoming involved in offending behaviour. Mentors support young people to set personal goals, build resilience and strengthen relationships, contributing to improved behaviour, confidence and educational engagement.

Alongside volunteer mentors, our service includes paid mentors with specialist skills to engage high-priority referrals and young people presenting with more complex needs. This blended model ensures flexibility, responsiveness and appropriate levels of support.

Wellbeing Mentoring: This year we developed a short-term Wellbeing Mentoring programme, informed by current mentoring research and delivered by experienced staff with therapeutic expertise. The model combines structured wellbeing tools with strong relational support, recognising that targeted intervention alongside trusted relationships leads to improved outcomes. The programme will formally launch next year, further strengthening our early response to emerging emotional and mental health needs.

Mentoring Impact

Over the year, 59 young people were supported through our mentoring programmes, with 39 trained volunteers contributing their time and commitment to the service.

Through evaluation, observation and regular supervision, outcomes remain consistently strong.

- 98% of children and young people increased their access to activities and new opportunities.
- 87% said their mentor helped them try new things.
- 94% reported improved emotional wellbeing and confidence.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025 (continued)

ACHIEVEMENT AND PERFORMANCE (continued)

Beyond individual mentoring relationships, 28 mentees were supported to engage in wider YMCA group activities, strengthening their peer networks and sense of belonging. We also provided additional practical and relational support to 42 families, including food vouchers, school liaison and planning meetings, signposting and referrals to other services.

Participation and Voice

The Promise: Investment through The Promise Partnership has significantly strengthened YMCA Edinburgh's workforce capability and organisational culture. A comprehensive training programme based on the Skilled Helper model was developed and delivered, incorporating resilience-informed practice, resilience-building skills, and training on unconscious bias and power dynamics. This enabled YMCA Edinburgh to train over 40 third sector practitioners at no cost while embedding reflective, relationship-based approaches across our own team. Staff and volunteers report increased confidence and practical application of learning, with feedback highlighting immediate impact on practice.

Youth Forum – The Equals: Alongside workforce development, the establishment of our youth forum, *The Equals*, has embedded participation and voice at the heart of YMCA Edinburgh's work. The forum has directly influenced policy review and service direction, while empowering young people to lead community action. The strength and impact of this work, supported through the Corra Promise Partnership funding, led to a successful National Lottery award to sustain and expand our participation activity and the impact of The Equals, Youth Forum.

Cables Wynd Residents Forum: YMCA staff supported young residents of Cables Wynd House to participate in a human rights-based housing report and subsequent advocacy. This included young people playing a key role in campaigning for the replacement of faulty lifts at the block, contributing to Edinburgh City Council committing to these works. The work has strengthened relationships with residents' groups and partners, supported the development of local youth activists, and continues to ensure young people's voices shape community decision-making and planned renovation works.

FINANCIAL REVIEW

Results for the year

The results of the charity in the year are set out in the Statement of Financial Activities on page 10. This shows total income in the year of £313,011 (2024: £358,915) and total expenditure in the year of £333,077 (2024: £346,322), resulting in net expenditure of £20,066 (2024: net income of £12,593).

Reserves Policy

The target reserves position is made up of the following components:

- 3 months core costs ("General" charitable activities plus cost of generating funds plus governance) in order to sustain the charity through a shortfall in core funding.
- 3 months project costs (all other costs) so as to retain staff during gaps in project funding.

Based on expenditure during 2023/24, this means the target reserves figure is approximately £86,500.

As at 31 August 2025, the charity's total funds were £165,636 (2024: £185,702), of which £113,225 (2024: £147,185) were restricted funds ear marked for specific programmes, as detailed in Note 12. The balance of £52,411 (2024: £38,517) was unrestricted reserves, represented by £726 (2024: £1,139) of tangible fixed asset and £51,685 (2024: £37,378) of net current assets which represents the free reserves of the charity. The Board will continue to work towards maintaining and building core funds and reserves.

YMCA EDINBURGH SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025 (continued)

FINANCIAL REVIEW (continued)

Risk Management

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. The key risks identified by the Board are:

1) Staff – Loss of key member of staff

This would be extremely detrimental to the work of the charity and we would seek to obtain a replacement as early as possible to ensure the minimum gap in provision of our services.

2) Finance – Loss of core funder/failure to replace core funding stream

The charity has a reserves policy and is looking to build the reserves to an optimum level (3 months' core costs) in the event of a core funding stream being lost. The Charity has multiple funding streams and is continuously looking for additional sources of funding. Along with this we are seeking to increase our rental bookings, fundraising, individual giving along with applying for grants and trusts for core funding. Finance and funding will be reviewed at the Board of Trustees meetings at least quarterly and cash flow projections will be undertaken by the Association Manager and Treasurer.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The former YMCA Edinburgh (SC004425) was initially created as an unincorporated charity, governed by its Constitution. On 27 June 2018, the YMCA Edinburgh SCIO was registered with OSCR and the assets of the former unincorporated charity were transferred to the SCIO on 1 September 2018. YMCA Edinburgh SCIO is governed by its Constitution, which has not been amended since the SCIO was first established.

Recruitment and appointment of trustees

Trustees are nominated by members of the Association in advance of the Annual General Meeting, in accordance with the constitution. Trustees are then elected at the AGM.

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

YMCA EDINBURGH SCIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025 (continued)**

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Trustees' Responsibilities Statement (continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 31 March 2026 and signed on its behalf by:

Donald Macdonald

D MacDonald
Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YMCA EDINBURGH SCIO

I report on the financial statements for the year ended 31 August 2025 which are set out on pages 10 to 20.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the financial statement in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity 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 financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and 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 financial statements.

Independent examiner's statement

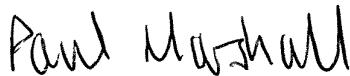
In the course of my examination, no matter has come to my attention:

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 financial statements which accord with the accounting records and 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 financial statements to be reached.



Paul Marshall CA
Independent Examiner
MHA
6 St Colme Street
Edinburgh
EH3 6AD

31 March 2026

YMCA EDINBURGH SCIO**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Donations and grants	2	51,144	257,919	309,063	355,488
Charitable income	4	150	-	150	-
Investments	5	3,798	-	3,798	3,427
Total income		<u>55,092</u>	<u>257,919</u>	<u>313,011</u>	<u>358,915</u>
EXPENDITURE ON:					
Raising funds		2,430	600	3,030	2,201
Charitable activities	6	<u>38,768</u>	<u>291,279</u>	<u>330,047</u>	<u>344,121</u>
Total expenditure		<u>41,198</u>	<u>291,879</u>	<u>333,077</u>	<u>346,322</u>
Net (expenditure)/income for the year		13,894	(33,960)	(20,066)	12,593
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		13,894	(33,960)	(20,066)	12,593
Reconciliation of funds					
Total funds at 1 September 2024	12	<u>38,517</u>	<u>147,185</u>	<u>185,702</u>	<u>173,109</u>
Total funds at 31 August 2025	12	<u>52,411</u>	<u>113,225</u>	<u>165,636</u>	<u>185,702</u>

YMCA EDINBURGH SCIO

BALANCE SHEET AT 31 AUGUST 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	9	<u>726</u>	<u>1,139</u>
CURRENT ASSETS			
Debtors	10	2,906	11,303
Cash at bank and in hand		<u>172,522</u>	<u>181,291</u>
		175,428	192,594
LIABILITIES			
Creditors: Amounts falling due within one year	11	<u>(10,518)</u>	<u>(8,031)</u>
NET CURRENT ASSETS		<u>164,910</u>	<u>184,563</u>
NET ASSETS		<u>165,636</u>	<u>185,702</u>
FUNDS			
Unrestricted funds	12, 13	52,411	38,517
Restricted funds	12, 13	<u>113,225</u>	<u>147,185</u>
TOTAL CHARITY FUNDS		<u>165,636</u>	<u>185,702</u>

These financial statements have been approved and authorised for issue by the Board of Trustees on 31 March 2026 and are signed on its behalf by:

Donald Macdonald

D MacDonald
Chairperson

YMCA EDINBURGH SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of accounting

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

YMCA Edinburgh constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial statements are prepared on a going concern basis which assumes the charity will continue in operational existence for a period of at least twelve months from the date of approval. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income is recognised when the charity has entitlement to the funds, when it is probable that the income will be received and the amount can be measured reliably.

Donations, legacies and similar incoming resources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Charitable income relates to participating in the delivery of training, seminars and workshops and is recognised when the charity has delivered the training and is therefore entitled to the income.

Other trading income includes fundraising events and premises hire, which are recognised when the charity has delivered the event or provided the service and is therefore entitled to the income.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required 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.

YMCA EDINBURGH SCIO

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 AUGUST 2025

1 ACCOUNTING POLICIES (CONTINUED)

Expenditure (continued)

Expenditure on raising funds includes costs associated with generating income for the charity. Expenditure on charitable activities includes costs incurred in supporting the charity and its objectives as set out in the Report of the Trustees. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulations and good practice. They therefore include the costs of independent examination, together with the costs of trustees' meeting and some staff costs. Other support costs relate to the administrative costs of running the charity and are allocated to charitable activities accordingly.

Pensions

The charity contributes to employees' individual pension plans. The amounts charged in the Statement of Financial Activities represent contributions to the defined contribution scheme in respect of the financial period.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing less than £400 are expensed in the year.

Depreciation is provided at the following rates in order to write off the cost of each asset over its estimated useful life as follows:

Fixtures and fittings	- 5 years
Computer equipment	- 3 years

Debtors

Trade debtors and prepayments are recognised at the settlement amount due.

Cash

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

Creditors and provisions

Creditors 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 reliably.

Taxation

As a charity, YMCA Edinburgh SCIO is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2025****1 ACCOUNTING POLICIES (CONTINUED)****Fund accounting**

Unrestricted funds can only 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.

Judgements in applying key sources of estimation uncertainty

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

In preparing these financial statements, the trustees have made the following judgements:

- Tangible fixed assets are depreciated over a period to reflect their estimated useful lines. The applicability of the assumed lines is renewed annually considering factors such as physical condition, maintenance and obsolescence.

2 DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations	18,144	438	18,582	11,041
Grants (note 3)	33,000	257,481	290,481	344,447
	<u>51,144</u>	<u>257,919</u>	<u>309,063</u>	<u>355,488</u>

Donations and legacies income comprises £51,144 (2024: £32,529) of unrestricted income and £257,919 (2024: £322,959) of restricted income.

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2025****3 GRANTS**

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Grants received, included in the above, are as follows:				
Cash for Kids	-	3,119	3,119	-
Cordis	3,000	-	3,000	-
City of Edinburgh Council	-	73,995	73,995	80,566
Inspiring Scotland	-	85,711	85,711	97,377
The Robertson Trust	-	-	-	22,000
Pilmeny Project	-	9,469	9,469	17,313
Impact Funding	-	5,996	5,996	11,742
Scottish Children's Lottery	-	1,000	1,000	-
National Lottery Youth Led Action	-	31,836	31,836	-
Baillie Gifford	20,000	-	20,000	20,000
Leith Community Fund	-	8,600	8,600	8,903
National Lottery Community Fund	-	37,755	37,755	-
Garfield Weston	10,000	-	10,000	-
Harbour Homes	-	-	-	500
Leith Benevolent Trust	-	-	-	2,000
Ripple Project	-	-	-	3,503
Youth Scotland	-	-	-	1,996
Corra Foundation	-	-	-	75,547
Souter Trust	-	-	-	3,000
	<u>33,000</u>	<u>257,481</u>	<u>290,481</u>	<u>344,447</u>

4 CHARITABLE INCOME

	Unrestricted 2025 £	Unrestricted 2024 £
Speakers fee for training and workshops	<u>150</u>	<u>-</u>

5 INVESTMENT INCOME

	Unrestricted 2025 £	Unrestricted 2024 £
Deposit account interest	<u>3,798</u>	<u>3,427</u>

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2025****6 EXPENDENTURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Wages and salaries (note 8)	29,803	222,288	252,091	261,640
Other staff costs	717	261	978	1,765
Programme costs	(181)	24,847	24,666	32,226
Support costs	4,766	43,883	48,649	44,342
Governance costs: independent examiner's fee	3,663	-	3,663	4,148
	<u>38,768</u>	<u>291,279</u>	<u>330,047</u>	<u>344,121</u>

Expenditure on charitable activities comprises £38,768 (2024: £36,474) of unrestricted expenditure and £291,279 (2024: £307,647) of restricted expenditure.

7 TRUSTEES' REMUNERATION AND BENEFITS

During the year, no Trustees (2024: 1) received remuneration of £nil (2024: £3,138) for the provision of bookkeeping and administrative services. Remuneration of trustees is permitted within the charity's constitution. No trustees were reimbursed expenses in the year (2024: none).

8 STAFF COSTS

	2025 £	2024 £
Wages and salaries	236,120	240,525
Redundancy costs	-	1,182
National Insurance	11,316	14,316
Pension	4,655	5,617
	<u>252,091</u>	<u>261,640</u>
Remuneration of key management personnel	<u>83,362</u>	<u>83,971</u>

The average number of employees during the year was 16 (2024: 15).

No employee received emoluments in excess of £60,000 (2024: none).

Key management personnel comprise the Trustees, the Chief Executive Officer and the Youth and Mentoring Service Manager.

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2025**

9	TANGIBLE FIXED ASSETS	Fixtures and fittings	Equipment	Total
		£	£	£
	COST			
	At 1 September 2024 and 31 August 2025	492	2,790	3,282
	DEPRECIATION			
	At 1 September 2024	492	1,651	2,143
	Depreciation charge for the year	-	413	413
	At 31 August 2025	492	2,064	2,556
	NET BOOK VALUE			
	At 31 August 2025	-	726	726
	At 31 August 2024	-	1,139	1,139
10	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
			£	£
	Trade debtors		-	8,903
	Prepayments		2,906	2,349
	Other debtors		-	51
			<u>2,906</u>	<u>11,303</u>
11	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
			£	£
	Other creditors		<u>10,518</u>	<u>8,031</u>

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2025****12 MOVEMENT IN FUNDS**

2024/25	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
Restricted				
Adult and Family	26,769	9,469	(22,118)	14,120
Discretionary Support	1,577	-	(1,105)	472
Mentoring	60,775	172,291	(172,797)	60,269
Participation and Voice	-	31,836	(63)	31,773
Play/Youthwork	16,320	29,323	(45,643)	-
Promise	31,190	-	(31,190)	-
Y Sport	10,554	15,000	(18,963)	6,591
Total restricted funds	147,185	257,919	(291,879)	113,225
Unrestricted funds				
General funds	38,517	55,092	(41,198)	52,411
Total funds	185,702	313,011	(333,077)	165,636
2023/24	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Restricted				
Adult and Family	22,459	28,911	(24,601)	26,769
Discretionary Support	1,411	3,515	(3,349)	1,577
Mentoring	69,969	161,815	(171,009)	60,775
Play/Youthwork	36,056	33,138	(52,874)	16,320
Promise	-	75,547	(44,357)	31,190
Y Sport	1,978	20,033	(11,457)	10,554
Total restricted funds	131,873	322,959	(307,647)	147,185
Unrestricted funds				
General funds	41,236	35,956	(38,675)	38,517
Total funds	173,109	358,915	(346,322)	185,702

The purpose of the restricted funds was as follows:

Adult and Family

This funding supports the running of a weekly women's group which helps address social isolation and provide opportunities to improve wellbeing. It also funds workshops 1 to 1 work and trips.

Discretionary Support

This funding is utilised to directly support families that have been affected by the cost of living crisis e.g. through the provision of supermarket vouchers.

YMCA EDINBURGH SCIO**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 AUGUST 2025****12 MOVEMENT IN FUNDS (continued)****Mentoring**

This funding provides mentees with an opportunity to receive 1:1 support and participate in a range of activities and sessions through the intandem and Plusone programmes, as well as additional group support. Plusone is a best practice early intervention programme for vulnerable young people aged 8-14, intandem is a mentoring service for young people in the care experienced community or those on the edges of care.

Participation and Voice

Funding supports youth- and community-led activity, campaigning and service development, including an active youth forum (*The Equals*) which informs YMCA Edinburgh's delivery and leads local improvement projects; support for young residents of Cables Wynd House to participate in the Residents Forum; and community engagement activity to ensure the voices of children, young people and families in Leith inform local provision.

Play/Youthwork

This funding refers to our package of free to access play sessions, youth football provision in partnership with Street Soccer, health and wellbeing groups for vulnerable young people and holiday playschemes that provide free to access daily sessions and meals to address food insecurity.

Promise

This funding was provided to deliver a program of support led by a Support Supervisor to best meet the Promise to care experienced people. The work includes training and support to YMCA staff, training to partner agencies and work to support the voice of our participants and the community.

Support & Engagement

Funding from the Provision Partnership's 'A Good Childhood' fund which aims to building upon or put structures in place where charities that will create a space to think, plan and co-design changes that ensure a good childhood.

Y Sports

This funding allows YMCA Edinburgh to deliver free to access sports sessions including Friday Night Lights, a preventative youth session using sports to engage with local young people at a crucial time in the week.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	2025 £
Tangible fixed assets	726	-	726
Net current assets	51,685	113,225	164,910
Net assets at 31 August 2025	52,411	113,225	165,636
	Unrestricted £	Restricted £	2024 £
Tangible fixed assets	1,139	-	1,139
Net current assets	37,378	147,185	184,563
Net assets at 31 August 2024	38,517	147,185	185,702

YMCA EDINBURGH SCIO

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 AUGUST 2025

14 RELATED PARTY DISCLOSURES

The charity received donations amounting to £nil (2024: £500) from no Trustees (2024: 1 Trustee) in the year.