

Charity registration number SC050590 (Scotland)

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

YOUNG SPEAKERS SCOTLAND

(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Gurvinder Brar	
	Jennifer Broadley	
	Laura Cockram	(Appointed 11 September 2025)
	Ricarda Fillhardt	
	Conor Keir	
	Jeff Lovitt	(Appointed 4 December 2025)
	Andrew Milburn	(Appointed 28 November 2024)
	Zaynab Al Nasser	
	Jane Scott	
Charity number (Scotland)	SC050590	
Principal address	Norton Park 57 Albion Road Edinburgh EH7 5QY	
Independent examiner	A.J.B. Scholes Ltd 8 Walker Street Edinburgh EH3 7LA	
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN08 6WT	

YOUNG SPEAKERS SCOTLAND

(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)

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YOUNG SPEAKERS SCOTLAND (A SCOTTISH CHARITABLE INCORPORATED ORGANISATION) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's written constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Young Speakers Scotland is a Scottish educational charity that aims to improve the lives of Scotland's young people. Our goal is to advance and promote the education and communication skills of children in Scotland, particularly those from disadvantaged circumstances, in order to lessen the poverty-related attainment gap and increase the employability of young people. We do this through a variety of debating and public speaking programmes, competitions and events.

Young Speakers Scotland (YSS) is a successor organisation to the English-Speaking Union Scotland, building on the ESU's work and expanding its charitable purpose. In November 2020, YSS was established as a Scottish Charitable Organisation (SCIO), SC050590.

Achievements and performance

Significant activities and achievements against objectives

Education is at the very heart of our work. At Young Speakers Scotland (YSS), we believe that the school a young person attends should never dictate their chance of success. For that reason, our work is focused on expanding access to extracurricular debating and public speaking in as many schools in Scotland as possible, no matter where they are located. Our work is varied and consists of workshops at schools, training for teachers and a wide variety of competitions and events.

Speak Up Scotland workshops remain a crucial part of our work, bringing debating to young people at state schools and helping these schools set up sustainable debating clubs.

As part of the development of our flagship project, Speak Up Scotland, YSS has grown its programme of workshops in schools which have no history of debating. Our programmes supplement the school curriculum by equipping young people to think critically, speak confidently and work as a team. These activities create an enjoyable and supportive learning environment. Pupils who take part in debating and public speaking show a marked improvement in the skills mentioned above. Feedback from teachers and pupils involved in our activities confirms the value of the experiences we offer.

One thousand young people participated in the workshops, building their skills in thinking strategically, speaking persuasively and engaging confidently. Post event feedback was particularly encouraging: 91% of the young people say they have more confidence of speaking in public after the workshops and 92% feel more able to work as a team. Another measure of success of Speak Up Scotland workshops is the number of Speak Up Scotland schools going on to participate in YSS competitions. This year, we saw 19 Speak Up Scotland schools enter these competitions, up from 12 in 2023/2024. Additionally, of the 24 pupils selected to trial for the prestigious Scottish National Debating Team this year, 13 were from Speak Up Scotland schools.

"Jordan was incredibly passionate and made us feel more engaged. He supported us and told us how we could get better at the same time. I learnt a lot and afterwards felt a lot more prepared for any debate. He seemed very excited to be in and helping us all, which helped us learn better. He wasn't just talking the whole time, but he was also giving us chances to do activities, and to discuss, and give our own ideas. The only problem with it was that there was not enough time." - pupil at Currie Community High School.

YOUNG SPEAKERS SCOTLAND

(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

This academic year we built upon last year's success and continued to run a multi-school debating competition in the Highlands. This event was hosted by Dingwall High School in collaboration with the Dingwall Council. Nine schools participated, with 55 pupils taking part. We received excellent feedback from both the pupils and participating schools and look forward to expanding the number of schools from the Highlands next year. On the back of its success, we have decided to make this event a permanent fixture in the school debating calendar. Law firm Brodies has generously, financially, supported this event for two consecutive years, and we look forward to continuing this partnership with them to raise awareness and quality of debating in the Highlands.

"I just wanted to say again how grateful I am for your organisation of the Highland event. It was a fantastic day that I enjoyed every minute of and could fully take in this time, thanks to YSS as well as the incredible judges that also made the journey north. Your complete running of the event meant that I really had time to see what a benefit it was to both pupils and teachers. The pupils are so excited now to see the familiar faces at these competitions and know they are going to learn so much from their fellow debaters, but I was also blown away by how much of a difference the feedback from the judges made." - teacher at Invergordon Academy.

We continue to organise the Schools' Mace Debating and Public Speaking competitions in Scotland. We are pleased to see increased success on the part of state schools relatively new to these activities. This year, 5 schools at the Grand Final of the Mace were schools that took part in the Speak Up Scotland programme. The previous record for Speak Up Scotland schools reaching the Finals Day was 2. We have also been able to increase engagement from new schools in this event through the introduction in the 2024/2025 competition of a Novice Final.

It's encouraging to see Speak Up Scotland schools entering our debating and public speaking competitions and achieving incredible results, which demonstrates that the programme is having its desired effect.

We would not have been able to deliver on our mandate without the generous support of our funders. This year we were generously supported by the Murdoch Forrest Charitable Trust, the Garfield Weston Foundation, the MacRobert Trust, the Mickel Fund and the Gosling Foundation, and we look forward to continuing engagement in the next financial year.

Financial review

Incoming resources in the period totalled £87,827. Resources expended in the period totalled £77,821.

The charity's funds at the balance sheet date totalled £653,718.

Reserves policy

The trustees are committed to maintaining a level of reserves that is prudent to meet the trust's ongoing liabilities and to protect the long-term future of its activities and assets. The trust's reserves policy seeks to balance these priorities by holding a level of reserves to ensure the availability of sufficient working funds in hand. The trust is committed to securing increased funding for operational activities.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a registered Scottish Charitable Incorporated Organisation (SCIO), governed by a written constitution. The charity was registered on 23 November 2020.

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

The trustees who served during the period and up to the date of signature of the financial statements were:

Gurvinder Brar	
Jennifer Broadley	
Laura Cockram	(Appointed 11 September 2025)
Ricarda Fillhardt	
Charles Holmes	(Resigned 13 September 2025)
Elspeth Hough	(Resigned 28 December 2024)
Conor Keir	
Jeff Lovitt	(Appointed 4 December 2025)
Andrew Milburn	(Appointed 28 November 2024)
Zaynab Al Nasser	
Jane Scott	

Recruitment and appointment of trustees

The board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote at a board meeting.

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

The trustees' report was approved by the Board of Trustees.



.....
Andrew Milburn
Trustee

Date: 03 MARCH 2026

**YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF YOUNG SPEAKERS SCOTLAND**

I report on the financial statements of the charity for the year ended 31 July 2025, which are set out on pages 5 to 16.

Respective responsibilities of trustees and examiner

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

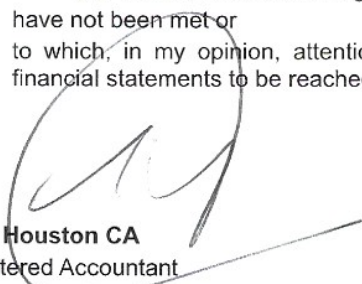
Basis of independent examiner's statement

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

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


Ivan Houston CA
Chartered Accountant
Independent Examiner

8 Walker Street
Edinburgh
EH3 7LA

Dated: 26/11/16

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025


		Unrestricted funds	Restricted funds	Total	Unrestricted funds	as restated Restricted funds	Total
	Notes	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Income from:							
Donations and legacies	4	180	32,269	32,449	180	19,560	19,740
Investments	5	55,378	-	55,378	50,916	-	50,916
Total income		<u>55,558</u>	<u>32,269</u>	<u>87,827</u>	<u>51,096</u>	<u>19,560</u>	<u>70,656</u>
Expenditure on:							
Raising funds	6	8,525	(4,200)	4,325	1,200	4,200	5,400
Charitable activities	7	31,719	41,777	73,496	36,546	25,086	61,632
Total expenditure		<u>40,244</u>	<u>37,577</u>	<u>77,821</u>	<u>37,746</u>	<u>29,286</u>	<u>67,032</u>
Net gains/(losses) on investments	11	<u>(3,588)</u>	<u>-</u>	<u>(3,588)</u>	<u>3,535</u>	<u>-</u>	<u>3,535</u>
Net income/(expenditure)		11,726	(5,308)	6,418	16,885	(9,726)	7,159
Transfers between funds		<u>(2,308)</u>	<u>2,308</u>	<u>-</u>	<u>31,183</u>	<u>(31,183)</u>	<u>-</u>
Net movement in funds	8	9,418	(3,000)	6,418	48,068	(40,909)	7,159
Reconciliation of funds:							
Fund balances at 1 August 2024		<u>644,300</u>	<u>3,000</u>	<u>647,300</u>	<u>596,232</u>	<u>43,909</u>	<u>640,141</u>
Fund balances at 31 July 2025		<u>653,718</u>	<u>-</u>	<u>653,718</u>	<u>644,300</u>	<u>3,000</u>	<u>647,300</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 JULY 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	13		780		1,560
Tangible assets	14		279		407
Investment property	15		400,000		400,000
Investments	16		196,917		149,788
			<u>597,976</u>		<u>551,755</u>
Current assets					
Debtors	17	546		6,912	
Cash at bank and in hand		57,352		90,540	
		<u>57,898</u>		<u>97,452</u>	
Creditors: amounts falling due within one year	18	(2,156)		(1,907)	
Net current assets			<u>55,742</u>		<u>95,545</u>
Total assets less current liabilities			<u>653,718</u>		<u>647,300</u>
The funds of the charity					
Restricted income funds	19	-		3,000	
Unrestricted funds		653,718		644,300	
		<u>653,718</u>		<u>647,300</u>	

The financial statements were approved by the trustees on 05/03/2026



 Andrew Milburn
 Trustee

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Young Speakers Scotland is a registered Scottish Charitable Incorporated Organisation, governed by a written constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT, and expenditure is shown inclusive of VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising events.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	20% straight line basis
---------	-------------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% straight line basis
---------------------	-------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.9 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.10 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Change in accounting policy

Expenditure on consultants who are engaged to attract grant funds, is now classified as expenditure on raising funds rather than as expenditure on charitable activities, to better reflect the nature of the transactions. There is no net impact on the net movement in funds or net assets reported in the current or comparative period, arising from this change in accounting policy. The comparative amounts in these financial statements have been restated to reflect the new policy..

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

3 Critical accounting estimates and judgements

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 that are considered to be relevant. Actual results may differ from these estimates.

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

4 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	180	7,269	7,449	140	22,030	22,170
Grants	-	25,000	25,000	-	(2,470)	(2,470)
Membership fees	-	-	-	40	-	40
	<u>180</u>	<u>32,269</u>	<u>32,449</u>	<u>180</u>	<u>19,560</u>	<u>19,740</u>
Grants						
Basil Death Trust	-	-	-	-	3,000	3,000
Hugh Fraser Foundation	-	-	-	-	3,000	3,000
US State Dept	-	-	-	-	(8,470)	(8,470)
Garfield Weston Foundation	-	10,000	10,000	-	-	-
The MacRobert Trust	-	7,500	7,500	-	-	-
The Gosling Foundation	-	7,500	7,500	-	-	-
	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(2,470)</u>	<u>(2,470)</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	50,705	40,901
Other income	3,939	9,652
Interest receivable	734	363
	<u>55,378</u>	<u>50,916</u>

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

6 Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	as restated Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Fundraising and publicity						
Fundraising agents	8,225	(4,200)	4,025	-	4,200	4,200
Investment management	300	-	300	1,200	-	1,200
Total costs	8,525	(4,200)	4,325	1,200	4,200	5,400

7 Expenditure on charitable activities

	Direct and support costs	as restated Direct and support costs
	2025	2024
	£	£
Direct costs		
Staff costs	38,396	30,898
Depreciation and impairment	908	882
Other costs	34,192	29,852
	73,496	61,632
Analysis by fund		
Unrestricted funds	31,719	36,546
Restricted funds	41,777	25,086
	73,496	61,632

Expenditure on charitable activities includes £3,210 (2024: £1,800) charged by the independent examiner for accounts preparation and independent examination services.

8 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	128	102
Amortisation of intangible assets	780	780

9 Trustees

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

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	2

Employment costs

	2025 £	2024 £
Wages and salaries	38,396	30,898

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

11 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(1,311)	3,535
Sale of investments	(2,277)	-
	(3,588)	3,535

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Intangible fixed assets

	Website £
Cost	
At 1 August 2024 and 31 July 2025	3,900
Amortisation and impairment	
At 1 August 2024	2,340
Amortisation charged for the year	780
At 31 July 2025	3,120
Carrying amount	
At 31 July 2025	780
At 31 July 2024	1,560

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

14 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 August 2024	637
At 31 July 2025	637
Depreciation and impairment	
At 1 August 2024	230
Depreciation charged in the year	128
At 31 July 2025	358
Carrying amount	
At 31 July 2025	279
At 31 July 2024	407

15 Investment property

	2025 £
Fair value	
At 1 August 2024 and 31 July 2025	400,000

Investment property comprises 23 Atholl Crescent, Edinburgh. The fair value of the investment property has been arrived at on the basis of a valuation carried out by the trustees. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

16 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 August 2024	149,788
Additions	201,421
Valuation changes	(1,311)
Disposals	(152,981)
At 31 July 2025	196,917
Carrying amount	
At 31 July 2025	196,917
At 31 July 2024	149,788

YOUNG SPEAKERS SCOTLAND
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	-	3,000
Prepayments and accrued income	546	3,912
	<u>546</u>	<u>6,912</u>

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	406	264
Accruals and deferred income	1,750	1,643
	<u>2,156</u>	<u>1,907</u>

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2025 £
Speak Up Scotland	3,000	30,054	(33,054)	-	-
Public Speaking	-	915	(2,406)	1,491	-
Mace	-	1,300	(2,117)	817	-
	<u>3,000</u>	<u>32,269</u>	<u>(37,577)</u>	<u>2,308</u>	<u>-</u>
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2024 £
Evelyn Small	42,843	-	(4,432)	(38,411)	-
Speak Up Scotland	-	28,030	(24,854)	(176)	3,000
US State Department	1,066	(8,470)	-	7,404	-
	<u>43,909</u>	<u>19,560</u>	<u>(29,286)</u>	<u>(31,183)</u>	<u>3,000</u>

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19 Restricted funds

(Continued)

The funds were held for the following purposes:

- **Speak Up Scotland Fund** - Represents funds received to develop a programme of debating workshops in schools. Funding has been provided by the Murdoch Forrest Charitable Trust, Garfield Weston Foundation, The Mickel Fund, The MacRobert Trust, The Gosling Foundation.
- **Public Speaking**- The funds are used to run Public Speaking competitions to help young people build confidence and realise their potential. Funding has been provided by donations from schools.
- **Mace** - The funds are used to run debating workshops to help young people build confidence and increase their knowledge of the world around them. Funding has been provided by donations from schools.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 July 2025 £
General funds	644,300	55,558	(40,244)	(2,308)	(3,588)	653,718
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 July 2024 £
General funds	596,232	51,096	(37,746)	31,183	3,535	644,300

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 July 2025:			
Intangible fixed assets	780	-	780
Tangible assets	279	-	279
Investment properties	400,000	-	400,000
Investments	196,917	-	196,917
Current assets/(liabilities)	55,742	-	55,742
	653,718	-	653,718

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21 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Intangible fixed assets	1,560	-	1,560
Tangible assets	407	-	407
Investment properties	400,000	-	400,000
Investments	149,788	-	149,788
Current assets/(liabilities)	92,545	3,000	95,545
	<u>644,300</u>	<u>3,000</u>	<u>647,300</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).