

Future Youth (SCIO)

Scotland · Charity number SC051172

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-08-03
Register	View on the OSCR register

Contact

Address	78/5 Kings Road Rosyth Fife KY11 2TN
Website	https://futureyouthscotland.org/

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The organisation's charitable purposes are: a) the advancement of education b) the advancement of citizenship or community development c) the provision of recreational facilities, or the organisation or recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended d) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage The main activities in relation to these purposes are: a) Work in collaboration with Youth groups to enhance knowledge, understanding and well being b) Work in collaboration with LA and other funding authorities on community regeneration projects c) Host yearly community entertainment events. d) Use our social outreach to enhance our local community support networks.

Beneficiaries: 'Children or young people'

Objectives: 4 The organisation's charitable purposes are: (b) the advancement of education (f) the advancement of citizenship or community development (i) the provision of recreational facilities, or the organisation or recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended (n) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage For young people predominately aged 16-25 by - engaging with the youth in the community to prioritize youth-led projects which provide key services and

activities not currently available. These projects will be focused on providing additional support and mentoring to young people with mental health issues, neurodiversity, and additional support needs or who have been impacted by poverty, poor home and family life or under attainment in education. These projects will not be restricted to these individuals but tailored to them where necessary. - running income generating, youth-led projects in the community which will work toward social, economic and community regeneration. These projects will provide employment and training opportunities, skills development and recreational activities which provide young people with transferable life skills. - promoting awareness of neurodiversity, mental health issues and alternative routes to employment. The development of resources and advice for parents and young people affected by these issues and development of a support network, youth citizens advice and the signposting of other youth support such as counselling services. - looking to secure community assets, especially those that are currently underutilized or in need of regeneration for development of a youth hub. Improving local spaces and places to allow youth-led activities, training, skills development, recreation, clubs, societies and events for the community. - working with the public sector and Schools as well as other educational bodies to identify gaps in education and or service provision, potential extracurricular activities, apprenticeship opportunities and or alternative routes to employment for young people who are unable to take the traditional route, by means of hardship or inequality. By working in collaboration with existing services to provide a safety net for young people who may otherwise fall through the net. CONT'D

Geography

- **Main operating location:** Fife
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£0	£0	-	0
2024-08-31	£2,485	£2,400	-	0
2023-08-31	£2,698	£-557	-	0
2022-08-31	£8,758	£5,275	-	0

Future Youth (SCIO)

Scotland - Charity number SC051172

Accounts

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	09	2023		31	08	2024

Reference and administration details

Charity name	Future Youth (SCIO)
Other names charity is known by	Future Youth Scotland
Registered charity number	SC051172
Charity's principal address	78/5 Kings Road
	Rosyth
	Fife
	Postcode KY11 2TN

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Colin Ross	Chair		
2	David Foote	Vice Chair		
3	Tracey Ewan	Treasurer		
4	Ben Williams	Funding		
5	Rachel Brown	Secretary		
6	Erin Finnigan	Youth Work		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

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

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	AGM - Majority Vote

Objectives and activities

Charitable purposes

The organisation's charitable purposes are:

- a) the advancement of education
- b) the advancement of citizenship or community development
- c) the provision of recreational facilities, or the organisation or recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended
- d) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

Summary of the main activities in relation to these objects

- a) Work in collaboration with Youth groups to enhance knowledge, understanding and wellbeing
- b) Work in collaboration with LA and other funding authorities on community regeneration projects
- c) Host yearly community entertainment events.
- d) Use our social outreach to enhance our local community support networks.

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APPENDIX 1

Achievements and performance

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

We hosted a successful gala/skatejam event.

Financial review

Brief statement of the charity's policy on reserves

Our reserves are to be used on projects that we deem to fall within the remit of our mission. All funds are allocated by means of majority vote of the board.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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APPENDIX 1

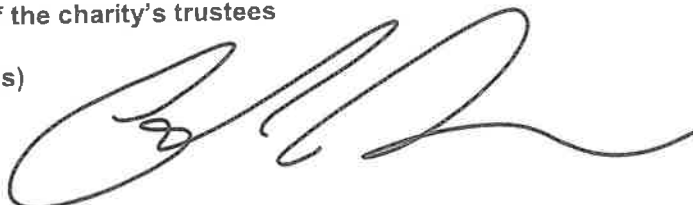
Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

A handwritten signature in black ink, appearing to be 'Colin Ross', written in a cursive style.

Full name(s) Colin Ross

Position (e.g. Chair) Chair

Date

13/3/26

Receipts and payments accounts						
For the period from	Receipt year			to	Payment year	
	01	09	2023		31	08 2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	985				985	1,252
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	1,500				1,500	1,446
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
A1 Sub total	2,485	-	-	-	2,485	2,698
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,485	-	-	-	2,485	2,698
A3 Payments						
Expenses for fundraising activities	2,234				2,234	(762)
Gross trading payments					-	
Investment management costs	11				11	1
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	155				155	204
A3 Sub total	2,400	-	-	-	2,400	(557)
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,400	-	-	-	2,400	(557)
Net receipts / (payments)	85	-	-	-	85	3,255
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	85	-	-	-	85	3,255

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,299				6,299	3,043
	Surplus / (deficit) shown on receipts and payments account	85				85	3,256
						-	
						-	
	Cash and bank balances at end of year	6,384	-	-	-	6,384	6,299
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Plant and equipment	Unrestricted		440	440
		Total	-	440	440

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted Funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Donations towards gala event	985				985	542
Cash donation					-	710
					-	
					-	
Total	985	-	-	-	985	1,252

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Arnold Clark grant			-	-
Rosyth Community grant			-	-
			-	
			-	
Total	-	-	-	

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

4 Payments relating directly to charitable activities

[illegible]

5 Breakdown of unrestricted funds

Nature and purpose of funds

Future Youth (SCIO)

SC051172

Additional analysis (3)

6 Breakdown of restricted funds

	Receipts from Community Group	Restricted fund 1 - investment fund (income)	Restricted fund 2 - endowment fund (income)	Restricted fund 3 - endowment fund (income)	Restricted fund 4 - endowment fund (income)	Total restricted funds	Total restricted funds last period
Receipts							
Donations						-	
Legacies						-	
Grants						-	
Receipts from fundraising activities						-	
Gross trading receipts						-	
Income from investments other than land and buildings						-	
Rents from land & buildings						-	
Gross receipts from other charitable activities						-	
Sub total	-	-	-	-	-	-	-
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Payments							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities						-	
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
Sub total	-	-	-	-	-	-	-
Payments relating to asset and investment movements							
Purchases of fixed assets						-	
Purchase of investments						-	
Sub total	-	-	-	-	-	-	-
Total payments	-	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-	-
Transfers to / (from) funds						-	
Surplus / (deficit) for year	-	-	-	-	-	-	-
Nature and purpose of funds							



Office of the Scottish Charity Regulator

Independent examiner's report on the accounts Future Youth (SCIO)

v2

Report to the
trustees/members ofRegistered charity
number

SC051172

On the accounts of the
charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	September	2023	to	31	August	2024

Respective
responsibilities of
trustees and examiner

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

Basis of independent
examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

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 accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed:

Date:

07/01/2026

Name:

Andrew Stirling

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

F.C.C.A

Address:

10 Murray Lane
Montrose
DD10 8LF

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

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

Future Youth (SCIO)

Scotland - Charity number SC051172

Accounts

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OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	09	2022		31	08	2023

Reference and administration details

Charity name Future Youth (SCIO)
Other names charity is known by Future Youth Scotland
Registered charity number SC051172
Charity's principal address 78/5 Kings Road
 Rosyth
 Fife

Postcode KY11 2TN

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Colin Ross	Chair		
2	David Foote	Vice Chair		
3	Tracey Ewan	Treasurer		
4	Ben Williams	Funding		
5	Rachel Brown	Secretary		
6	Erin Finnigan	Youth Work		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

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

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

AGM - Majority Vote

Objectives and activities

Charitable purposes

The organisation's charitable purposes are:

- a) the advancement of education
- b) the advancement of citizenship or community development
- c) the provision of recreational facilities, or the organisation or recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended
- d) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

Summary of the main activities in relation to these objects

- a) Work in collaboration with Youth groups to enhance knowledge, understanding and wellbeing
- b) Work in collaboration with LA and other funding authorities on community regeneration projects
- c) Host yearly community entertainment events.
- d) Use our social outreach to enhance our local community support networks.

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APPENDIX 1

Achievements and performance

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

We hosted a successful gala/skatejam event in May 2023.

Financial review

Brief statement of the charity's policy on reserves

Our reserves are to be used on projects that we deem to fall within the remit of our mission. All funds are allocated by means of majority vote of the board.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

A handwritten signature in black ink, appearing to be 'C. Ross', written in a cursive style.

Full name(s) Colin Ross

Position (e.g. Chair) Chair

Date

13/3/26



Receipts and payments accounts						
For the period from				to		
	01	09	2022		31	08 2023

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	1,252				1,252	855
Legacies					-	
Grants					-	1,510
Receipts from fundraising activities	1,446				1,446	6,385
Gross trading receipts					-	
Income from investments other than land and buildings					-	8
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2,698	-	-	-	2,698	8,758
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,698	-	-	-	2,698	8,758
A3 Payments						
Expenses for fundraising activities	(762)				(762)	4,245
Gross trading payments					-	
Investment management costs	1				1	3
Payments relating directly to charitable activities					-	620
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	204				204	408
					-	
A3 Sub total	(557)	-	-	-	(557)	5,275
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	440
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	440
Total payments	(557)	-	-	-	(557)	5,715
Net receipts / (payments)	3,256	-	-	-	3,256	3,043
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,256	-	-	-	3,256	3,043

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	3,043				3,043	
	Surplus / (deficit) shown on receipts and payments account	3,256				3,256	3,043
						-	
						-	
	Cash and bank balances at end of year	6,299	-	-	-	6,299	3,043
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Plant and equipment	Unrestricted		440	440
		Total	-	440	440

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

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

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

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted Funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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SC051172

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted funds 1 - other income of fund 1	Unrestricted funds 2 - other income of fund 2	Unrestricted funds 3 - other income of fund 3	Unrestricted funds 4 - other income of fund 4	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,252				1,252	855
Legacies					-	
Grants					-	1,000
Receipts from fundraising activities	1,446				1,446	6,385
Gross trading receipts					-	
Income from investments other than land and buildings					-	8
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	2,698	-	-	-	2,698	8,248
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,698	-	-	-	2,698	8,248
Payments						
Expenses for fundraising activities	(762)				(762)	3,735
Gross trading payments					-	
Investment management costs	1				1	3
Payments relating directly to charitable activities					-	620
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	204				204	408
Sub total	(557)	-	-	-	(557)	4,765
Payments relating to asset and investment movements						
Purchases of fixed assets					-	440
Purchase of investments					-	
Sub total	-	-	-	-	-	440
Total payments	(557)	-	-	-	(557)	5,205
Net receipts / (payments)	3,256	-	-	-	3,256	3,043
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,256	-	-	-	3,256	3,043
Nature and purpose of funds						

Future Youth (SCIO)

SC051172

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund Community fund	Restricted fund Capital / other fund assets	Restricted fund S - water supply rents follow	Restricted fund Regular supply of rents follow	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						



Office of the Scottish Charity Regulator

Independent examiner's report on the accounts Future Youth (SCIO)

v2

Report to the
trustees/members ofRegistered charity
number

SC051172

On the accounts of the
charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	September	2022	to	31	August 2023

Respective
responsibilities of
trustees and examiner

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

Basis of independent
examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

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 accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed:

Name:

Andrew Stirling

Date:

07/01/2026

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

F.C.C.A

Address:

10 Murray Lane

Montrose

DD10 8LF

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

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