LGBT Youth Scotland

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025

Charity No SC024047
Company No SC244805

WHITELAW WELLS
Chartered Accountants

NORTH BERWICK **EDINBURGH**

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2025

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LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2025

The directors are pleased to present their annual directors' report, together with the financial statements of the charity, for the year ending 31 March 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Articles of Association, 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

In 2025, LGBT Youth Scotland updated its objects to reflect current best practice and to be more explicit with what is easily viewable by the wider public. These have not changed our remit or scope of work. Our principal objects now are:

[1] To advance the learning, development, and to empower lesbian, gay, bisexual, and transgender (LGBT) young people aged 13-25 by providing them with knowledge, skills, and support to overcome barriers, explore their potential, and achieve success.

[2] To raise awareness and promote education among their families, friends, and peers and the general public in Scotland by delivering innovative, inclusive, and accessible learning opportunities that promote personal development, resilience, and skills for life.

[3] To advance citizenship and community development by empowering LGBT young people to become active contributors to their communities through leadership, volunteering, and advocacy opportunities.

[4] To promote equality and diversity and advance human rights by working to eliminate discrimination and by creating inclusive environments where LGBT young people feel safe, valued, and able to thrive.

Our vision is that Scotland is the best place for LGBTQ+ young people to flourish and thrive.

That Charity's mission is to support LGBTQ+ young people to flourish and thrive in all aspects of their lives through the provision of amazing youth work. We support LGBTQ+ young people to use their voice and create change in equality and human rights.

A note on terminology: LGBT Youth Scotland is informed by the views of young people. A consultation with young people as part of the development of the 2023 strategy revealed that they currently feel LGBTQ+ is the best way to describe their community. The addition of Q for queer, questioning and '+' felt the best way for them to represent and respect everything across the gender and sexuality spectrum, including intersex identities. This is reflected in our day to day practice and is implied rather than explicit in our governing documents.

Our current 5-year strategy launched in 2023 focuses on what young people tell us they need to help create a more inclusive Scotland where they can flourish and thrive. This fiscal year reports on the second complete year of implementation. The charity sector in Scotland and the UK is still recovering from the knock-on impacts of covid including but not limited to, high levels of inflation and significant increases in costs of living and costs to deliver. In addition, the vitriolic toxicity of the overblown debate in relation to young trans people's lives continues to escalate coupled with targeted attacks on LGBT Youth Scotland across the year largely by a hostile media

Objectives and Activities (continued)

environment. These events have resulted in yet more change right across the country and continue to significantly impact both LGBTQ+ young people and the charity.

Our four key outcomes focus on the positive impact our work can have on young people, supported by indicators by which we look to measure progress. We aim to report on these indicators annually, recognising that much of our work is longer term and change will not be measured annually.

Changing Lives Through Youth Work

LGBTQ+ young people take ownership of their own lives and become more confident and successful individuals.
Key indicators:

- LGBTQ+ young people have a vision for their future
- LGBTQ+ young people have increased confidence and are more aware of their potential
- LGBTQ+ young people feel a sense of belonging within their communities.

Influencing Change Through Young People's Voices

Key indicators:

- LGBTQ+ young people participate in decisions that affect their lives at local and national levels
- LGBTQ+ young people understand their rights, act on them, and advocate for others' rights and believe they can make a difference
- LGBTQ+ young people's views and experiences are reflected in policy and practice.

Improving Young People's Lives Through Partnerships

LGBTQ+ young people have increased opportunities through meaningful relationships and partnership with other organisations.
Key indicators:

- The range of our partnerships enhances the opportunities on offer to LGBTQ+ young people
- The organisation is stronger and more sustainable because of our partnerships with funders and other stakeholders
- We are considered as a key partner of relevant local and national bodies, supporting the partners to take positive action to improve the lives of LGBTQ+ young people.

Improving Young People's Lives Through Creating Inclusive Environments

LGBTQ+ young people have access to more inclusive environments to live, work and learn. Key indicators:

- Our partners have increased knowledge, skills and confidence to support and include LGBTQ+ young people
- LGBTQ+ young people tell us that the services that they access, which we partner with, are becoming more inclusive
- There is increased uptake of the LGBT charter and wider training opportunities with increased reach in under-represented areas.

Objectives and Activities (continued)

These outcomes and indicators are delivered through an annual business plan and monitored by the Leadership Team, Chief Executive, and Board of Trustees.

Achievements and Performance

Our current strategy builds on progress made during the 2018-2023 strategy in relation to consistent, high quality youth work, sector leading safeguarding practices, combined with the development of our long-term plan for financial sustainability. This continues to be challenged by the unstable financial climate and ongoing cost impacts on the charity, staff, volunteers and young people. Additionally, this was coupled with a rise in anti-LGBT inclusion and anti-LGBT Youth Scotland rhetoric in the media. These both had a significant operational and personal impact on the staff team, volunteers, and young people. That said, the year achieved some notable positive outcomes and impacts for LGBTQ+ young people across Scotland.

Changing Lives Through Youth Work

Our aim across this outcome is that LGBTQ+ young people take ownership of their own lives and become more confident and successful individuals.

LGBT Youth Scotland ran 23 youth groups in the year across Scotland and delivered 1,630 hours of youth work, across 11 local authority areas, through 942 group work sessions (a 15.6% increase on 2023-2024), using our blended approach. In addition, we delivered 1,395 (an 8.5% increase on 2023-2024) 1:1 asset based coaching sessions face to face, digitally, or on the telephone and an additional 179 young person's engagements through our Live Chat service. We have changed our recording methodologies which resulted in a change to our live chat recording.

This year, we focused on building our presence to engage more young people across the country, with an additional 2,500 engaging through pride events and another 1,543 through our social archiving project Unseen, Unheard. We completed our programme of work on age defined support ensuring that young people receive the services that they need based on age and stage.

Our impact framework was further reviewed, ensuring we effectively support the key indicators that we report on as a charity but also linking to the National Youth Work outcomes. The framework provides a clear rationale and working model for our youth work services, supporting us to plan and deliver responsive, evidence-based programmes that are informed by young people.

<u>LGBTQ+ young people have a vision for their future</u>

This remains a key topic for young people with 30% of 1:1s focused on young people having a more confident vision for their future. This couples strongly with nearly 40% of 1:1s supporting young people to make informed choices about their physical and mental health.

Achievements and Performance (continued)

Our annual youth work survey indicates that engagement with LGBT Youth Scotland supports young people, with 50% agreeing that they have a more positive vision for their future, which remains steady from previous years and 90% reporting that we supported them to make positive decisions about their health and wellbeing.

> *"LGBT youth Scotland has saved my life, I met all of my close friends through the groups and they've helped me through so much. I genuinely don't think I'd be here without LGBT youth Scotland."*

LGBTQ+ young people have increased confidence and are more aware of their potential

A key element of group work is focussed on offering young people opportunities to build a community, to try new things, to make more informed choices about the things that affect them, and to feel more empowered to act on issues that matter to them. Through this, their confidence increases, with 86% of our annual youth work survey respondents strongly agreeing (and the remainder agreeing) that they have improved confidence through being at LGBT Youth Scotland.

> *"When I first joined LGBT youth Scotland I had basically no friends, I had no confidence, I was in a really bad place. Through attending groups with LGBT youth I met amazing people and made some life long friendships which has made me less isolated and hugely has improved my mental health and wellbeing."*

Increased confidence also supports young people to take positive steps in their life, supporting them to flourish and thrive as an individual. This may result in remaining within education, improved attainment or taking next steps towards positive destinations.

67% of respondents (an increase of 15% on 23-24) said that they have developed skills while with us that support them in education, employment, training and volunteering.

> *"I have gained a lot of confidence and feel like I know now the direction I would like my life to head in, I have found a community and feel the activism work I have engaged with has really made a difference"*

> *"It has given me a great deal of confidence as well as experience speaking publicly, assisting with research and running youth groups, which is not only valuable for my desired career path but on a personal level as well. Much of my CV contains reference to projects I have undertaken with or in part due to LGBTYS, so there's that!"*

LGBTQ+ young people feel a sense of belonging within their communities

Over 24/25, a quarter of young people focussed their 1:1 support on developing a larger network of friends and building a community. Our annual youth work survey respondents reported that 85% of them made new friends through our services.

Achievements and Performance (continued)

> *"As a disabled queer young adult I have been isolated and lost my family and making friends is difficult due to my health, lgbtys gives me a support network i can turn to. it helps me know I'm not alone and they help me by giving me access to my community and to participate in important events."*

Influencing Change Through Young People's Voices

Our objective is that LGBTQ+ young people influence change through their voice and by taking positive action. Young people's voices are key to creating change across Scotland, be that progressing LGBTQ+ rights within Scottish society or advocating for themselves in, for example, Education or Healthcare.

On an individual level, a young person can influence change in a relatively short period of time, however on a national level, change will take significantly longer. In addition to the youth group work and 1:1 sessions outlined above, we continued to develop our youth participation work with three youth commissions on Domestic Abuse, Trans Rights, and Mental Health to focus on topics important to our young people.

Our policy work is always led by young people's voices, with engagement around the Ending Conversion Practices Bill and the Human Rights Bill which were put on pause in the Scottish Government during this period. We continue to adapt to the wider priorities of the Scottish Government and engage at local levels with local authorities where we deliver services.

<u>LGBTQ+ young people participate in decisions that affect their lives at local and national levels</u>

Time this year was spent supporting young people nationally to engage with the ban on puberty blockers and ensuring that young people's voices were raised to decision makers on the impact of these decisions.

Locally we supported engagements such as a young people attending the Edinburgh 900 Celebrations at Edinburgh City Chambers. Through this, young people had the opportunity to engage with key organisations from across Edinburgh, and the Duke and Duchess of Edinburgh.

> *"…it has had such a positive impact in my life, it's given me so many opportunities and allowed me to grow my skills and knowledge. LGBT Youth Scotland has given me a voice and the skills to use my voice to advocate for my communities."*

On a wider basis, 82% of our annual survey respondents fed back that they feel able to better communicate their needs and 83% reported that they felt more able to use their voice and make a difference.

<u>LGBTQ+ young people understand their rights, act on them and advocate for others' rights and believe they can make a difference</u>

90% of respondents to our annual Youth Work survey said that LGBT Youth Scotland had supported them to be aware of their rights, but 66% also reported that we helped them to respond better in challenging situations or when they disagree with someone.

Achievements and Performance (continued)

> *"I have achieved so much, I have advocated for my communities and the issues I care about, they've given me the skills to run my own campaign and work as an MSYP to voice concerns of LGBTQ+ young people."*

Specific projects this year included developing a series of posters around UNCRC incorporation and the rights which are key for LGBTQ+ young people. This was promoted for Human Rights Day in 2024, resulting in a number of published articles, wide adoption and the posters are still on display in a number of partner centres today.

The Voices Unheard Youth Commission on Domestic Abuse released a series of educational video's following the publication of a peer consultation in the previous year.

<u>LGBTQ+ young people's views and experiences are reflected in policy and practice</u>
The Trans Rights Youth Commission continued with a focus on healthcare, meeting across the year with a number of key NHS partners to shape consultation the Children and young People's annex to the Key Skills Framework, and more. LGBT Youth Scotland continues to sit on a number of strategic groups, ensuring that young people's voices are represented during developments for Gender Identity Healthcare.

On a wider basis, the staff team represent young people's voices across a number of policy areas from equalities, healthcare, education and youthwork, sitting on a number of key forums, to ensure that LGBTQ+ young people's experiences are considered during policy development.

In recognition of the impact of the work that LGBT Youth Scotland undertakes with young people in terms of policy and practice, a number of young people were invited to the 25-year anniversary celebrations in Scottish Parliament. They were appointed into official roles of 'Guard of Honour' and 'Crown Escort' during ceremonial parts of the event, with an opportunity to meet with the King and Queen.

> "*When I found out, I was very excited, it was beyond amazing to find out I'd get to be part of a historical event, finally getting to see where all the decisions are actually made. It was incredible to see it all in person and come to life"*

Improving Young People's Lives Through Partnerships
Our outcome is that LGBTQ+ young people have increased opportunities through meaningful relationships and partnership with other organisations.

The range of partnerships held by LGBT Youth Scotland is very broad, some focus directly on opportunities for young people, but others look at long term financial sustainability and support, and yet more look at how to support organisations to be more inclusive, opening doors for young LGBTQ+ people.

Achievements and Performance (continued)

The range of our partnerships enhances the opportunities on offer to LGBTQ+ young people

Partners are essential to the work we undertake at LGBT Youth Scotland, for example our work with Rock Trust where we are working with young people to help them understand their rights around housing and homelessness. In addition, our partnerships that develop through service delivery such as at the YES in Dumfries and Galloway and the AK Bell Library in Perth offer a greater range of opportunities to our young people.

Our (un)seen, (un)heard programme enabled 467 submissions for archive, engaged with 1542 participants. It facilitated 72 workshops including visits to archives, museums, and supported skills development in preserving LGBTQ+ stories. The programme helped young people to feel more welcome in traditional heritage institutions. Partners also supported us to deliver a programme of shared events, and to create an accessible online space to share our collections.

> "We're not a monolith - both in experiences and artistic expression."

The organisation is stronger and more sustainable because of our partnerships with funders and other stakeholders

We recognise that this financial year has been challenging in terms of a strong negative media rhetoric and would like to thank our funders for continuing their engagement with us, seeing through the campaign of misinformation.

We continue to work with over 50 funders, recognising the valuable support they offer, gratefully engaging with development opportunities such as training on for example governance, or networking opportunities presented by these partners.

We continue to develop networks with a range of partners who are looking to engage with financial but also much needed additional support such as opportunities for young people to engage and volunteering hours to support the charity.

LGBT Youth Scotland developed a sustainability action plan, targeting Net Zero by 2040. Work is continuing on this with the reduction of the Edinburgh office this year, to focus more on partnership work.

LGBT Youth Scotland's Staff Forum continued work, supporting the Fair Work First commitment amongst other programmes of work.

Achievements and Performance (continued)

We are considered as a key partner of relevant local and national bodies, supporting the partners to take positive action to improve the lives of LGBQT+ young people

LGBT Youth Scotland continues to sit on a number of local and national bodies such as the National Youth Voluntary Organisations of Scotland group, and executive committee. In addition, the executive and professional development committees of the CLD Standards Council and the Policy and Strategic Forum of Children in Scotland.

We work closely with Education partners such as Education Scotland and GTCS as well as engaging with local authority education leads and now sit on equalities committees where relevant. This ensures that young people's voices are represented at location and national levels, supporting the development of inclusive resources, and embedding LGBT inclusive education across the country.

At a local level, we partner with organisations such as the Lothian Association of Youth Clubs, Youth Highland, as well as partner venues such as the Crannie, Creative Stirling or JustBee to embed LGBTQ+ inclusive youth work across Scotland.

Improving Young People's Lives Through Creating Inclusive Environments

Our aim is that LGBTQ+ young people have access to more inclusive environments to live, work and learn.

Our mission outlines that we support young people to flourish and thrive in all aspects of their lives, and we can support this through supporting the environments that young people are in to be more inclusive. We do this through a wide range of approaches from youth work with partners, through information and training sessions, to the LGBT Charter programme.

Our partners have increased knowledge, skills and confidence to support and include LGBTQ+ young people

We aim to support out partners on programmes and projects to develop their knowledge of LGBTQ+ identities and the barriers that young LGBTQ+ people face through their work with us.

Each year there are many examples of this but in 2024-2025 we are highlighting the Children in Scotland Strategic and Policy Forum which has been able to ensure that the broad work of the forum is effectively including LGBTQ+ young people.

There is increased uptake of the LGBT charter and wider training opportunities with increased reach in under-represented areas

The LGBT Charter programme builds the knowledge, capacity and confidence of partners to support LGBTQ + young people. Within this period, the LGBT Charter came under sustained attack from a hostile media environment, challenging our work with professionals to create more inclusive environments, and removing barriers for LGBTQ+ young people.

Achievements and Performance (continued)

However, our work still allowed us to train 2939 staff working with young people and continued to support 47 organisations receiving an LGBT Charter award for programme completion.

> *"The effort that has gone into achieving the LGBT Charter has been transformative and powerful to our school. Staff and students at the school have worked collaboratively to create an even more inclusive learning environment for all and I personally feel very proud to be part of a community who value representation and student voice."* – Senior Leader in School

75% of young people agree or strongly agree that the LGBT Charter has made the school a more inclusive environment for LGBTQ+ students and 90% of staff felt they had increased confidence to challenge homophobic, biphobic and transphobic behaviour. Therefore, we recognise that this work is still essential to support LGBTQ+ young people in any setting and our wider Capacity Building programmes are continuing.

Volunteering within LGBT Youth Scotland

Many volunteers give up their time to assist staff with the delivery of services across the work of the charity, particularly at weekends and in the evenings. The directors are greatly indebted to these volunteers for their commitment and support. Young people really value the work of our volunteers.

> *" [Volunteer] has made my time at group so much easier. I enjoy coming in to chat with her and her support has really encouraged me to become more involved in group settings. I've recently been able to verbally participate more and feel more comfortable in my ability to make connections with others. I feel lighter leaving group… despite everything going on in my life and I can guarantee an excellent laugh each week. If it wasn't for [volunteer] I believe it would have been far more difficult for me to attend group at ease and interact with peers. I'm incredibly thankful for you all continuing to support and encouraging me to [be] involved in new things. I am beginning to feel a little less "different" and I feel like I have a safe space to exist."*

Over the year, our approximately 90 volunteers donated over 2,800 hours of time through both in-person and online delivery, supporting the governance of the charity and leading our youth participation programmes. On average, our volunteers have been with us for just over 2.5 years, and can spend up to 12 hours each month supporting our youth groups, digital services and the Charity as a whole.

> *"Volunteering for LGBTYS is incredibly fulfilling and I will continue volunteering as I value seeing our young people grow and flourish even with everything that life throws them."*

Achievements and Performance (continued)

The development and retention of our volunteers is important to us. Before they join a youth group, each volunteer undertakes a recruitment and interview process and a minimum of 15 hours of training to help prepare them to work with the young people who access our services. Evaluation of the volunteering programme showed that 88% of volunteers strongly agreed/agreed that they felt their volunteer work made an impact, and 88% strongly agreed/agreed that the Charity provided them with meaningful volunteer opportunities.

Financial Review

The net expenditure for the year, after gains of £4,498 (2024: gains of £2,817) on investments, amounted to £7,880 (2024: net income of £167,633). After actuarial gains on the pension provision of £nil (2024: gains of £nil), the total deficit for the year was £7,880 (2024: surplus of £167,633), of which a surplus of £31,594 (2024: surplus of £23,845) related to unrestricted funds, including deficit in designated funds of £12,375 (2024: surplus of £3,750) relating to property dilapidation costs.

Reserves policy

Total funds arising from past operating results amounted to £787,835 (2024: £795,715) as at the year-end. The free reserves, being unrestricted funds not tied up in tangible or intangible fixed assets, amounted to £382,766 (2024: £318,035), designated funds amounted to £53,158 (2024: £85,386) and restricted funds, to be used for specified purposes set by the donor/funder, amounted to £351,911 (2024: £391,385). It is the policy of the directors to hold three months' operating costs in free reserves, which is assumed to equate to around three months' total annual costs and amounts to approximately £450,000. The directors recognise that growth in the charity over recent years has led to an increased need for free reserves to meet the policy. A plan to address this was implemented in 2024/2025 and the directors are pleased to note progression in this area.

Investment policy

It is considered that the most appropriate policy for holding surplus funds is in low to medium risk investments that will safeguard the capital invested whilst providing a return at least in line with inflation. The majority of investments are held in managed accumulation funds, whereby returns are mostly by way of capital gains rather than dividend income. Where dividend income is received, it is reinvested in additional investment units. The directors acknowledge the performance of investments which showed a minimal increase in value.

Principal funding

Principal funders during the year are as shown at note 3. In addition, a small amount of income was generated by way of fees for the provision of training and other services. The charity is grateful for all of the funding support it received in the year to deliver its work.

Grants policy

The charity occasionally receives project funding which it distributes to project partners and other individuals and organisations involved in delivering charitable activities. The charity distributes funding once it has approved the project activities being undertaken by the grant beneficiary and the relevant paperwork has been completed by the beneficiary.

Financial Review (continued)

Risk management

Effective risk management is important to the Board; ensuring that the charity operates within its financial capabilities, makes prudent financial decisions and achieves its objectives. In addition to financial risk management, the Trustees also place a high priority on minimising exposure to risk to service users, staff, volunteers and visitors.

Policies and procedures are in place concerning service provision to children and vulnerable adults, health and safety, the GDPR and HR. Risk assessments are routinely carried out for the offices, general service provision and off-site events. These are reviewed by management, audited at a senior level and reported to Trustees.

The Charity has an organisation wide risk register which is reviewed by the Board on a quarterly rolling basis and as and when required in response to changes in the environment which increase risks and/or their potential impact. High impact risks are identified, and mitigating strategies discussed and agreed.

The following have been identified as areas of most significant risk to the Charity:

Risk Description – Operational & Financial
An increasingly competitive and uncertain funding environment, and rapidly growing costs as a result of inflation and tax changes, puts services at risk. This is coupled with short term grants, grant levels not reflecting increased costs and Scottish Government moving to year-on-year funding as they approach an election.
Strategy to manage risk
The Charity uses a three-year funding plan, reviewed monthly or as required by senior management and quarterly by the board. The Charity continues to look to move away from reliance on grants, trusts, and local funding towards a model that increases the unrestricted reserves of the charity through unrestricted donations and fees over the coming years. Focus remains on unrestricted fundraising and diversifying our income streams further.

Risk Description – Operational & Financial
The Charity is facing a financial risk around an historical pension scheme with legacy staff members. There is uncertainty over whether historical decisions made by the pension scheme provider are valid under several of their schemes. The validity of their decisions will be decided by the courts. If a court decides that any decisions were made incorrectly then each employer with staff members active in the scheme may be liable for additional liabilities.
Strategy to manage risk
The Charity continues to monitor the progress of the court case with regular review by the Board. All employers linked to affected schemes are being represented by a single legal firm qualified in the area of pension disputes. An employers' committee acts as a representative for employers for consultation with the pension provider's trustees. Decisions will be made regarding contingencies once more information is known.

Risk Description - Reputation
A challenging legacy for the Charity, coupled with a wider hostile media environment with significant negative coverage of LGBTQ+ issues, can have a significant impact on young people's health and wellbeing. In this financial year, significant hostile and misrepresented media coverage specifically linked to the work of LGBT Youth Scotland resulting in increased reputational risk to the charity.
Strategy to manage risk The Charity monitors the media environment to proactively manage any negative coverage through positive evidence-based messaging. A "Bolder, Braver" approach was developed during 2024-2025 to challenge misinformation and inaccurate reporting. On an operational basis, the Leadership Team has oversight of all communications and responses; including reviewing and approving any response. The board engages for communications with significant risk, as outlined in our Communications Framework. Coalition meetings with key partners and ongoing communication with the children and young people's sector, as well as our funders are led by the Leadership Team. Proactive messaging is being shared with a wide range of media to raise positive engagement around trans rights in Scotland. If necessary, any actions that are threatening or criminal in nature will also be raised with the appropriate authorities.

Plans for Future Periods

Following the launch in April 2023 of our new 5-year strategy, a five-year development plan was set out, focusing on key priorities across the life of the strategy.

For 2025-2026, we plan to focus on maintaining a high quality of service delivery, ensuring that our groups continue to offer support to those who need it right across Scotland.

We will continue to develop our youth participation work, embedding participation across the organisation and taking forward work on the Mental Health Youth Commission. The Trans Rights Youth Commission is continuing to focus on Gender Healthcare, the Voices Unheard programme is looking to build on the findings of the 2023 Peer Review consultation and the Mental Health Youth Commission raising awareness of how to better support LGBTQ+ young people in the NHS.

Our policy work is always led by young people's voices but has been in a reactive place for the last period(s). We look to engage around non legislative measures to better support young people at risk of Conversion Practices Bill and to amplify the needs of LGBTQ+ young people to MSP's as we move into a Scottish Parliament election cycle. We will adapt to the wider priorities of the Scottish Government and engage at local levels with local authorities where we deliver services.

We will look to re-shape our capacity building programmes including the LGBT Charter and further develop our plans for raising unrestricted funds from donations and partners.

Our Sustainability Plan implementation will continue to be supported by the development of a 'green team' within the organisation and a review of our physical building's infrastructure across the charity.

Structure, Governance and Management

Governing document

On 27 February 2003, LGBT Youth Scotland was incorporated as a private company limited by guarantee and is recognised as a charity by the Office of the Scottish Charity Regulator. The company was established under a Memorandum of Association, which sets out the objects and powers of the company and is governed under its Memorandum and Articles of Association. The Articles of Association were updated in February 2025 to reflect changes to our objects, bringing them in line with current best practice and with the updates provided to OSCR and Companies House. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of directors

LGBT Youth Scotland is governed by a board of directors, who are directors for the purpose of company law and trustees for the purpose of charity law. Under the requirements of the Articles of Association the members of the board are elected by the members to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

In order to maintain a broad skills mix, members of the board are requested to provide a list of their skills (and update it each year) and, in the event of particular skills being lost due to resignations, an open recruitment is undertaken based on skills requirement, with applications made to the board.

Directors induction and training

Existing directors are already familiar with the practical work of the charity. New directors are invited to attend board meetings before being formally appointed to the board. New directors are also required to undertake our online training which includes:

- The obligations of board members including the general duties and specific duties as outlined by OSCR.
- The vision of the charity, current work and future objectives.
- Safeguarding.

They are encouraged to meet with the Convener and Chief Executive to understand more about the main documents which set out the operational framework for the charity including the Articles of Association.

Members of the board of directors

Members of the board of directors who served during the year and up to the date of signing of this report, are set out on page 17 of the financial statements.

Related parties

LGBT Youth Scotland co-operates with one separately constituted group in the pursuit of its charitable objectives, providing staff resource and expertise to support their activities. Beyond Gender works to improve the lives of transgender young people aged 13-25 in Edinburgh and across Scotland.

Organisational structure

The charity has a board of directors of up to twelve members who meet quarterly and are responsible for the strategic direction and policy of the charity. At the year-end there were seven members of the board from a variety of backgrounds relevant to the work of the charity.

Structure, Governance and Management (continued)

The Board has three formal sub-committees to scrutinise and make recommendations to the Board on the organisation's resources and governance and to support implementation of the strategy. The Youth Reference Group work alongside the Board of Trustees, ensuring that young people's voices are heard at a strategic level and to ensure their decisions reflect the needs and experience of the young people the charity works with. The Project and Partnerships committee focusses on key development programmes to further the interests of the charity. The Resources & Governance Committee provides oversight on operational and financial matters.

The directors delegate responsibility for the management of LGBT Youth Scotland to the Chief Executive, who reports performance against operational and improvement plans approved by the Board of directors. The Chief Executive and Head of Operations also report, via the Treasurer and Resources & Governance Sub-committee, on the financial position of the organisation. Management accounts are received and reviewed quarterly by the Board and Resources and Governance Sub-committee.

Pay policy for senior staff

The directors and the senior management comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually.

Reference and Administrative Information

Charity name
LGBT Youth Scotland

Board of Directors

Lewis Shand Smith	Convener
Audrey Connolly	Vice Convener (Resigned 7 December 2024)
Nic Mooney	Vice Convener (From 7 December 2024)
Danielle Eadie	Treasurer
Ian Rivers	
Dean Fostekew	(Resigned 7 December 2024)
James Blair	
Jeremy Harvey	(Appointed 7 December 2024)
Danyal Mackenzie	(Appointed 7 December 2024)
Coleman Tharpe	(Appointed 6 January 2025)
Timothy Westwood	(Appointed 6 January 2025)

Company Secretary
Dr Mhairi Crawford

Senior Management Team

Dr Mhairi Crawford	Chief Executive
Cara English	Head of Policy, Participation, Research (appointed 22/04/2024, leaver as of 13/08/2025)
Hels Bowie	Head of Resources and Partnerships (appointed 10/06/2024)
Michelle Sodo	Head of Operations
Nicola Booth	Head of Youth Work

Registered Office and Operational Address
3/2 30 Bell Street
Glasgow G1 1LG

Company Number
SC244805

Senior Statutory Auditor
Louise Presslie CA

Independent Auditors
Whitelaw Wells
Chartered Accountants
9 Ainslie Place, Edinburgh EH3 6AT

Bankers
Royal Bank of Scotland
36 St Andrew Square, Edinburgh EH2 2AD

Solicitors
Morton Fraser MacRoberts
9 Haymarket Square, Edinburgh, EH3 8RY

Statement of Responsibilities of the Directors

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

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the directors' are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The charity is currently reviewing its external audit arrangements. Proposals for the appointment of auditors will be presented to members at the next Annual General Meeting.

Small Company Provisions

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

Approved by the Board of Directors on 4 September 2025 and signed on their behalf by:



Danielle Eadie
Treasurer

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

For the year ended 31 March 2025

Opinion

We have audited the financial statements of LGBT Youth Scotland For the year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not idented material misstatements in the directors' report, included in the report of the trustees'.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' annual report;
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

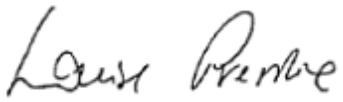
Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income and expenditure testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Louise Presslie CA (Senior Statutory Auditor)
For and on behalf of Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh, Midlothian, EH3 6AT

4 September 2025

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

LGBT Youth Scotland

STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	**2**	111,426	8,550	119,976	162,080
Charitable activities					
Grants	**3**	156,250	1,737,810	1,894,060	1,871,046
Other trading activities					
Fee income		70,682	4,023	74,705	121,996
Other income		4,070	-	4,070	5,979
Investments					
Dividends		9,790	-	9,790	8,764
Bank interest receivable		8,978	-	8,978	7,824
Total income		361,196	1,750,383	2,111,579	2,177,689
Expenditure on:					
Raising funds	**4**	34,909	-	34,909	28,188
Charitable activities	**5**	294,928	1,794,120	2,089,048	1,984,685
Total expenditure		329,837	1,794,120	2,123,957	2,012,873
Net gain on investments	**12**	4,498	-	4,498	2,817
Net (expenditure)/income for the year	**8**	35,857	(43,737)	(7,880)	167,633
Transfers between funds	**16**	(4,263)	4,263	-	-
Other recognised gains					
Actuarial gains on pension provision	**18**	-	-	-	-
Net movement in funds for the year		31,594	(39,474)	(7,880)	167,633
Reconciliation of funds	**16**				
Total funds brought forward		404,330	391,385	795,715	628,082
Total funds carried forward		435,924	351,911	787,835	795,715

The company has no recognised gains or losses other than the results for the period as set out above.
All of the activities of the company are classed as continuing.
The notes on pages 26 to 43 form part of these financial statements.

LGBT Youth Scotland

BALANCE SHEET

As at 31 March 2025

	Notes	£	2025 £	2024 £
FIXED ASSETS				
Tangible assets	**10**		-	909
Intangible assets	**11**		51,283	71,134
Listed investments	**12**		184,559	172,346
Unlisted investments	**12**		242	242
			236,084	244,631
CURRENT ASSETS				
Debtors	**13**	35,919		130,497
Cash at bank and in hand		646,891		694,825
		682,810		825,322
CURRENT LIABILITIES				
Creditors: Amounts due within one year	**14**	(104,184)		(213,388)
Provisions for liabilities due within one year - Pensions	**18**	-		(1,600)
NET CURRENT ASSETS			578,626	610,334
TOTAL ASSETS LESS CURRENT LIABILITIES			814,710	854,965
Creditors: Amounts due more than year	**15**		(25,000)	(45,000)
Provisions for liabilities due after more than one year:				
Dilapidations			(1,875)	(14,250)
NET ASSETS	**17**		787,835	795,715
FUNDS				
Unrestricted - General	**16**		382,766	318,944
Unrestricted – Designated	**16**		53,158	85,386
Restricted	**16**		351,911	391,385
TOTAL FUNDS			787,835	795,715

These accounts are prepared in accordance with the special provision of Part 15 of the Companies Act 2006.
Approved by the Directors on 4 September 2025 and signed on their behalf by:

Danielle Eadie
Treasurer



The notes on pages 26 to 43 form part of these financial statements.

LGBT Youth Scotland

CASH FLOW STATEMENT

As at 31 March 2025

	2025 £	2024 £
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities (below)	(58,987)	176,878
Cash flows from investing activities:		
Dividends received	9,790	8,764
Bank interest received	8,978	7,824
Purchase of fixed assets	-	(147)
Purchase of investments	(7,715)	(9,003)
Net cash (used in) investing activities	11,053	7,438
Change in cash and cash equivalents in the reporting period	(47,934)	184,316
Cash and cash equivalents brought forward	694,825	510,509
Cash and cash equivalents carried forward	646,891	694,825
Cash and cash equivalents		
Instant access bank deposits	646,891	694,667
Cash in hand	-	158
	646,891	694,825
Reconciliation of net income to net cash flow from operating activities		
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(7,880)	167,633
Adjusted for:		
Depreciation	672	709
Amortisation	19,851	19,850
(Gain) on investments	(4,498)	(2,817)
Loss on disposal of fixed assets	237	-
Dividends received	(9,790)	(8,764)
Bank interest received	(8,978)	(7,824)
Decrease/(increase) in debtors	94,578	(22,642)
(Decrease)/increase in creditors	(143,179)	30,733
Net cash (used in)/provided by operating activities	(58,987)	176,878

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and are in accordance with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) 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 (FRS102) (effective 1 January 2019).

The charity constitutes a public benefit entity as defined by FRS 102.

LGBT Youth Scotland maintains regular contact with the funders, reporting on progress and discussing plans for the future. In expectation of continued support, the Directors have continued to adopt the going concern basis of accounting.

The financial statements contain information about LGBT Youth Scotland as a single company and not consolidated information as the parent of a group. The subsidiary, described at note 12, is dormant.

Financial instruments

Apart from investments, financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due, which equates to the cost. Financial assets comprise cash, grants receivable and other debtors, and financial liabilities comprise creditors and provisions.

Income

All income is included in the Statement of Financial Activities when the charity has entitlement, there is probability of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Where entitlement is not conditional on the delivery of a specific performance by the charity, donations and grants are recognised when the charity becomes unconditionally entitled to the income. Where related to performance and specific deliverables, donations and grants are accounted for as the charity earns the right to consideration by its performance.
- Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.
- Income from other trading activities is recognised when the related services are provided.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.
- Investment income is included when receivable.
- The charity is grateful for volunteers and donations-in-kind, which are not recognised in the accounts as the benefit to the charity cannot be reasonably quantified.

ACCOUNTING POLICIES (continued)

Expenditure
All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation. Expenditure includes any VAT which cannot be fully recovered and is reported as part of expenditure to which it relates:

- Cost of raising funds comprises staff costs associated with preparing funding applications and meeting grant monitoring requirements and other associated costs. This is based on a percentage estimate of the total time spend by each person on this activity.
- 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 and those costs of an indirect nature necessary to support them, including governance costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- An organisational management charge is allocated to restricted projects as a contribution to support costs. Where possible, the charge is based on figures specified in funding agreements. Otherwise, the charge is calculated as 10% of income within the restricted project. Other support costs have been allocated to activity cost categories on a basis consistent with the use of the resources.
- Settlement payments are recognised in the year in which they are agreed.
- Contributions to the defined contribution plan are allocated to the activities of the charity on the same basis that staff costs are allocated to the activities of the charity.

Operating leases
Costs incurred in respect of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the life of the lease.

Intangible assets and amortisation
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less accumulated amortisation and any accumulated impairment loss. The database is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets and depreciation
Fixed assets are originally recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Computer Equipment - 25% Straight Line
- Fixtures and Equipment - 25% Straight Line
- Leasehold improvements - over leasehold period

Assets costing less than £1,000 are not capitalised. Donated assets are only included in the accounts when reliable cost information is available or where a reasonable estimate of cost can be made.

Investments
Investments are restated at fair value (which is deemed to be the same as market value) at the balance sheet date and the gain or loss taken to the Statement of Financial Activities, along with any realised gains or losses on disposals in the year.

ACCOUNTING POLICIES (continued)

Provisions
Provisions are recognised when the charity has a present obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligations and a reliable estimate can be made of the amount of the obligation.

Fund accounting
Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which have been earmarked by the directors for a specific purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Pensions
The Charity is a participating employer in The Pensions Trust Scottish Voluntary Sector Pension Scheme ("The Scheme"), which provided benefits based on final pensionable pay. The Scheme closed to future accrual on 31 March 2010. The assets of the Scheme are held separately from those of the charity. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charity in the year.

It is not possible in the normal course of events to identify on a consistent and reasonable basis the shares of underlying assets and liabilities belonging to individual participating employers. This is because the Scheme is a multi-employer Scheme where the Scheme assets are co-mingled for investment purposes and benefits are paid from total Scheme assets. Consequently the Board of Trustees have followed the FRS102 requirement to account for the contributions to the scheme as if it were a defined contribution scheme and to include on the balance sheet a provision for the present value of the deficit reduction payment plan.

The Charity now provides pension contributions for employees to defined contribution schemes.

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.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Donations	111,426	8,550	119,976	162,080
	111,426	8,550	119,976	162,080

3. INCOME FROM CHARITABLE ACTIVITIES: GRANTS

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Scottish Government grants				
CYPFEIF and ALEC Fund	78,750	-	78,750	78,750
Equalities and Human Rights Fund	-	290,871	290,871	290,870
Delivering Equally Safe Fund	-	49,490	49,490	49,490
Mental Health	-	-	-	50,000
SHBBV	-	22,609	22,609	15,431
Total Scottish Government grants	**78,750**	**362,970**	**441,720**	**484,541**
Other Grants				
Scottish Local Authorities	-	229,343	229,343	370,218
Trusts and Foundations	77,500	601,670	679,170	686,023
NHS Organisations	-	543,827	543,827	330,264
Total Other Grants	**77,500**	**1,374,840**	**1,452,340**	**1,386,505**
	156,250	1,737,810	1,894,060	1,871,046

Included in NHS Organisations grants is the funding received by LGBT Youth Scotland as the lead partner in the consortium. £238,148 (2024: £156,979) of the funding received was distributed to other partners within the group: LGBT Health & Wellbeing and LEAP Sports. Included in Trusts and Foundations grants is the funding received by LGBT Youth Scotland as the lead partner. £28,009 (2024: £Nil) of the funding received was distributed to other partners: Music Broth and Rock Trust.

4. EXPENDITURE ON RAISING FUNDS

	HQ	Total 2025	Total 2024
	£	£	£
Staff costs (Note 7)	30,536	30,536	25,228
Project costs	3,008	3,008	1,199
Staff travel and other costs	359	359	472
Training and conferences	5	5	-
Postage and stationery	16	16	38
Telephones and communication	907	907	1,152
Affiliations	78	78	99
	34,909	34,909	28,188

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	HQ	Adult Volunteer	PPR	Youth Work	Total 2025	Total 2024
	£	£	£	£	£	£
Staff costs (Note 7)	374,216	15,262	385,429	670,260	1,445,167	1,393,748
Project costs	19,940	141	7,284	295,746	323,111	252,115
Support costs						
Staff travel and other costs	25,485	376	8,712	18,401	52,974	36,450
Training and conferences	6,495	-	1,703	6,717	14,915	13,770
Rent	49,248	-	-	27,306	76,554	70,846
Heat and light	6,317	-	-	-	6,317	9,642
Insurance	5,134	-	-	577	5,711	6,493
Repairs	8,456	-	241	4,932	13,629	24,233
Postage and stationery	2,231	13	311	1,545	4,100	4,695
Telephones and communication	48,116	542	8,798	8,773	66,229	93,968
Miscellaneous	758	-	-	-	758	895
Affiliations	1,226	-	955	860	3,041	3,607
Pension scheme interest payable	-	-	-	-	-	300
Depreciation and amortisation	20,523	-	-	-	20,523	20,559
Bad debts	-	-	-	-	-	2,500
Legal and professional fees	25,060	-	-	-	25,060	22,203
Organisational charge	(282,788)	-	79,904	202,884	-	-
Irrecoverable VAT	15,757	-	-	-	15,757	14,549
Merchandise	3,358	-	-	-	3,358	3,966
Loss on disposal of fixed asset	237	-	-	-	237	-
Governance costs						
Audit fees	10,800	-	-	-	10,800	9,900
Board meeting costs	807	-	-	-	807	246
	341,376	16,334	493,337	1,238,001	2,089,048	1,984,685

6. SUMMARY ANALYSIS OF EXPENDITURE AND RELATED INCOME FOR ACTIVITIES

	HQ	Adult Volunteer	PPR	Youth Work	Total 2025	Total 2024
	£	£	£	£	£	£
Total expenditure	(376,285)	(16,334)	(493,337)	(1,238,001)	(2,123,957)	(2,012,873)
Income from:						
Donations and legacies	111,426	-	-	8,550	119,976	162,080
Grants	306,063	6,334	367,687	1,213,976	1,894,060	1,871,046
Trading activities	14,115	-	60,638	4,022	78,775	127,975
Investments	18,768	-	-	-	18,768	16,588
Net (expenditure) before investment gains	74,087	(10,000)	(65,012)	(11,453)	(12,378)	164,816

7. STAFF COSTS AND NUMBERS

	2025	2024
	£	£
Wages and salaries	1,301,408	1,257,805
Social Security costs	121,012	114,149
Defined contribution pension costs	49,211	47,022
Settlement payments	4,072	-
	1,475,703	1,418,976

The average number of employees during the period, on a head count basis, was:

	2025	2024
Project workers	30	32
Operational staff and management	18	17
	48	49

One employee (2024: one) received remuneration of more than £60,000 in current year which fell in the £60,000 to £70,000 bracket.

The total remuneration paid to key management during the year was £283,348 (2024: £245,272).

The settlement payment was made in line with the underlying legally binding settlement agreements in place.

8. NET INCOME FOR THE YEAR

This is stated after charging:-	2025 £	2024 £
Auditor's remuneration: audit fees	10,800	9,900
Auditor's remuneration: non-audit fees	-	-
Operating lease rentals	36,881	47,881
Depreciation and amortisation charges	20,523	20,559

None of the directors received remuneration for services as a director in either the current or previous years. None of the directors (2024: one) received reimbursements (2024: £51) for travelling expenses incurred while acting on behalf of the charity.

Total income for the year was £2,111,339 (2024: £2,177,689) of which £361,196 (2024: £459,035) was unrestricted and £1,750,383 (2024: £1,718,654) was restricted.

Total expenditure for the year was £2,123,957 (2024: £2,012,873) of which £329,837 (2024: £438,007) was unrestricted and £1,794,120 (2024: £1,574,866) was restricted.

All investment and pension gains/losses were unrestricted in both the current and previous years.

9. TAXATION

The charitable company is exempt from corporation tax on its charitable activities.

10. TANGIBLE FIXED ASSETS

	Computer equipment £	Total £
Cost		
At 1 April 2024	4,245	4,245
Disposals	(921)	(921)
At 31 March 2025	3,324	3,324
Depreciation		
At 1 April 2024	3,336	3,336
Charge in the year	672	672
Disposals	(684)	(684)
At 31 March 2025	3,324	3,324
Net book value		
At 31 March 2025	-	-
At 31 March 2024	909	909

11. INTANGIBLE ASSETS

	Database	Total £
Cost		
At 1 April 2024	99,255	99,255
Additions	-	-
At 31 March 2025	99,255	99,255
Amortisation		
At 1 April 2024	28,121	28,121
Charge in the year	19,851	19,851
At 31 March 2025	47,972	47,972
Net book value		
At 31 March 2025	51,283	51,283
At 31 March 2024	71,134	71,134

12. INVESTMENTS

	2025 £
Listed investments:	
Fair value of quoted investments at 31 March 2024	172,346
Additions	7,715
Unrealised gain on revaluation	4,498
Fair value of quoted investments at 31 March 2025	184,559
Historical cost of investments held at 31 March 2025	167,143

Unlisted investments:

	Dormant subsidiary Note (a) £	Bank Notes Note (b) £	Total 2025 £	Total 2024 £
Fair value at 31 March 2024	2	240	242	2
Additions	-	-	-	240
Fair value at 31 March 2025	2	240	242	242

(a) LGBT Youth Scotland owns 100% of the issued ordinary shares in LGBT Scotland Limited, a dormant company registered in Scotland. The aggregate capital and reserves of LGBT Scotland Limited at its year-end of 31 March 2025 was £2. There was no profit or loss For the year ended 31 March 2025.

(b) Bank notes are original notes issued by Virgin Bank and donated to LGBT Youth Scotland in 2024 at a face value of £240. No independent valuation was carried out as the trustees believe that any change in value is negligible.

13. DEBTORS

	2025	2024
	£	£
Grants receivable	24,434	84,857
Other debtors	5,762	24,420
Prepayments	5,723	21,220
	35,919	130,497

14. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Other creditors and accruals	30,427	100,927
PAYE and NI	29,288	35,786
Deferred income	9,435	41,948
VAT liability	15,034	14,727
Bank loan	20,000	20,000
	104,184	213,388

Deferred income

	2025	2024
	£	£
Balance at 31 March 2024	41,948	56,402
Released to Statement of Financial Activities	(41,948)	(56,402)
Amounts received and deferred during the year	9,435	41,948
Balance at 31 March 2025	9,435	41,948

Deferred income relates to LGBT Charter and training fees paid in advance.

15. CREDITORS: Amounts falling due more than one year

	2025	2024
	£	£
Bank loan	25,000	45,000
	25,000	45,000

16. MOVEMENTS IN FUNDS	At 1 April 2024 £	Income £	Expenditure £	Transfers £	Other Gains/ (Losses) £	At 31 March 2025 £
Restricted funds						
Adult Volunteer Project						
National Lottery – Awards for All	20,000	-	(10,000)	-	-	10,000
Other grants	-	1,929	(6,334)	4,405	-	-
Covid-19 Long-Term Support	-	40,000	(40,000)	-	-	-
Policy, Participation, Research						
Paul Hamlyn Foundation	47,250	50,000	(34,605)	-	-	62,645
Other grants	32,458	340,360	(372,818)	-	-	-
Youthwork - Digital						
National Lottery – Cost of Living Fund	-	12,401	(5,827)	-	-	6,574
Other grants	23,408	115,185	(97,514)	5	-	41,084
Youthwork – Central & North						
National Lottery – Young Start	-	28,840	(28,840)	-	-	-
National Lottery – Cost of Living Fund	-	5,049	(2,525)	-	-	2,524
Other grants	93,811	130,261	(183,862)	-	-	40,210
Youthwork - East						
National Lottery – Cost of Living Fund	-	6,246	(3,123)	-	-	3,123
Other grants	52,974	226,489	(265,957)	-	-	13,506
Youthwork - South						
National Lottery Fund – Improving Lives	40,219	66,634	(73,536)	-	-	33,317
National Lottery – Cost of Living Fund	-	2,654	(1,327)	-	-	1,327
Other grants	28,498	82,802	(90,263)	813	-	21,850
Youthwork – West	52,767	558,131	(494,187)	(960)	-	115,751
Un(seen)/(Un)heard Project						
National Lottery – Heritage Lottery Fund	-	83,402	(83,402)	-	-	-
Total restricted funds	391,385	1,750,383	(1,794,120)	4,263	-	351,911
Unrestricted funds						
General fund	318,944	361,196	(329,837)	27,965	4,498	382,766
Designated funds						
Dilapidation fund	14,250	-	-	(12,375)	-	1,875
Data Project	71,136	-	-	(19,853)	-	51,283
Total unrestricted funds	404,330	361,196	(329,837)	(4,263)	4,498	435,924
Total funds	795,715	2,111,579	(2,123,957)	-	4,498	787,835

16. MOVEMENTS IN FUNDS (continued)

Restricted Funds

Adult Volunteer Project is a project to work with adult volunteers who assist with the delivery of services and increase organisational capacity, skills and experience and help widen the geographic spread of the Charity's work.

Covid-19 Long-Term Support Henry Smith provides funding to contribute towards running costs to support increased needs as a result of the Covid-19 pandemic.

Policy, Participation, Research delivers a programme of work that aims to reduce the discrimination experienced by LGBTQ+ young people and the wider community; to build the capacity of public bodies to meet their needs; to engage directly with communities and provide opportunities for LGBTQ+ young people to engage in civic Scotland. This includes policy and participation work, engaging with schools and education authorities. In addition, the programme aims to increase awareness of gender-based violence and its effects, and to help services improve their interventions, service design and delivery through the participation of young people affected by gender-based violence.

Youthwork – Digital delivers and develops digital youth work services to young people all over Scotland

Youthwork – Central & North delivers and develops youth work services to young people in Dundee, Falkirk, Inverness, Perth and Stirling.

Youthwork – East delivers and develops youth work services to young people in the Edinburgh area and the Borders.

Youthwork – South delivers and develops youth work services to young people in Dumfries and Galloway and South Ayrshire.

Youthwork – West delivers and develops youth work services to young people in the Glasgow area and East Dunbartonshire

(Un)seen/(Un)heard Project is funded by The National Heritage Lottery Fund. It is a three-year project which will capture young people's experience of life – in work, family, health, education and community – through stories told across all creative mediums including film, art, photography, audio and text.

Transfers

Transfers from unrestricted funds are to cover deficits on restricted funds.

Designated Funds

Dilapidation fund - a fund contributed to annually to cover potential dilapidation costs that might arise at the end of property lease agreements.

Data Project - a project which supported the development and implementation of a bespoke youth work database.

16. MOVEMENTS IN FUNDS (continued)

	At 1 April 2023	Income	Expenditure	Transfers	Other Gains/ (Losses)	At 31 March 2024
	£	£	£	£	£	£
Adult Volunteer Project	-	23,810	(30,650)	6,840	-	-
National Lottery – Awards for All	10,000	20,000	(10,000)	-	-	20,000
Youth Space Renovation	5,000	-	(5,000)	-	-	-
Covid-19 Long-Term Support	-	40,000	(40,000)	-	-	-
(Un)seen/(Un)heard Project						
National Lottery – Heritage Lottery Fund	(14,962)	84,971	(70,009)	-	-	-
LGBT Charter	983	42,998	(43,981)	-	-	-
Policy, Participation, Research	3,516	440,361	(366,126)	1,957	-	79,708
Youthwork - Digital						
Other grants	86,230	93,348	(156,170)	-	-	23,408
Youthwork – Central & North						
National Lottery Fund – Young Start	2,285	36,722	(39,007)	-	-	-
Other grants	21,281	197,615	(125,085)	-	-	93,811
Youthwork - East	3,550	238,617	(189,193)	-	-	52,974
Youthwork - South						
National Lottery Fund – Improving Lives	14,570	68,300	(42,651)	-	-	40,219
Other grants	52,235	75,230	(95,257)	(3,710)	-	28,498
Youthwork – West	55,322	356,682	(361,737)	2,500	-	52,767
Total restricted funds	240,010	1,718,654	(1,574,866)	7,587	-	391,385
Unrestricted funds						
General fund	286,586	459,035	(438,007)	8,513	2,817	318,944
Designated funds						
Dilapidation fund	10,500			3,750	-	14,250
Data Project	90,986	-	-	(19,850)	-	71,136
Total unrestricted funds	388,072	459,035	(438,007)	(7,587)	2,817	404,330
Total funds	628,082	2,177,689	(2,012,873)	-	2,817	795,715

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2025 as represented by:				
Investments	184,801	-	-	184,801
Fixed Asset Fund	-	51,283	-	51,283
Net current assets	224,840	1,875	351,911	578,626
Provision for liabilities due after more than one year	(26,875)	-	-	(26,875)
	382,766	53,158	351,911	787,835

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2024 as represented by:				
Investments	172,588	-	-	172,588
Fixed Asset Fund	909	71,134	-	72,043
Net current assets	204,697	14,252	391,385	610,334
Provision for liabilities due after more than one year	(59,250)	-	-	(59,250)
	318,944	85,386	391,385	795,715

18. PENSIONS

The company participates in a multi-employer scheme that provides benefits to some 82 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2023. His actuarial valuation was certified on 27 June 2024 and showed assets of £86.2m, liabilities of £88.2m and a deficit of £2.0m. From 1 June 2024 the majority of employers no longer pay deficit contributions

Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 28 February 2034.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

Deficit contributions

From 1 April 2023 to 31 May 2024:	£ 1,473,969 per annum
	(payable monthly and increasing by 3% each year on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

18. PENSIONS (continued)

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

	2025 £	2024 £
Present value of provision	-	1,600

Reconciliation of Opening and Closing Provisions

	2025 £	2024 £
Provision at start of period	1,600	11,100
Unwinding of the discount factor (interest expense)	-	300
Deficit contribution paid	(1,600)	(9,800)
Remeasurements - impact of any change in assumptions		-
Provision at end of period	-	1,600

Income and Expenditure Impact

	2025 £	2024 £
Interest expense	-	300

Assumptions

	2025	2024	2023
Rate of discount (% per annum)	4.98	4.90	5.40

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

18. PENSIONS (continued)

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit Contributions Schedule

	£
2026	£nil

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

19. CONTINGENT LIABILITIES

LGBT Youth Scotland has been notified by The Pensions Trust of the estimated employer debt on complete withdrawal from The Scottish Voluntary Sector Pension Scheme, based on the financial position of the Scheme as at 30 September 2024. At this date the estimated employer debt for LGBT Youth Scotland was £109,943 which includes the provision recognised in the financial statements above. The Directors have no intention of withdrawing from the scheme in the foreseeable future.

Previously the Charity used 'The Scottish Voluntary Sector Pension Scheme' provided by The Pensions Trust, to provide retirement benefits to employees. The Trustee of the scheme carried out a review comparing the benefits provided to Scheme members with the requirements of the Scheme documentation. It has received legal advice that there is uncertainty regarding the effect of some benefit changes and that the Court should be asked to provide clarity in order to provide the Trustee with the certainty it needs to properly administer the scheme.

The outcome of the legal proceedings is due in April - June 2025. Should the Court decide that the historic benefit changes need to be applied differently, then some member benefits would need to be increased, which would increase the value placed on scheme liabilities. It is expected that no changes will be made to contributions or member benefits until such time as the Court reaches a decision.

The potential impacts of the contingent liability on the Charity may include, but are not limited to:

- Financial obligations to rectify past discrepancies in pension benefits calculations.
- Legal and professional fees associated with the initial review of scheme documentation and Court case costs.

The potential additional liabilities arising from the Review have been estimated at scheme level only due to the complexities of the Scheme being a multi-employer scheme with orphan liabilities. The current advice is that it may not be possible to ascertain an accurate split by individual employer until after the Court ruling. The valuation placed on any liabilities will also fluctuate in line with market factors.

19. CONTINGENT LIABILITIES (continued)

This contingent liability is therefore characterised by significant uncertainty in both the timing of its realisation and the potential financial impact. The initial estimates are that a negative outcome from the review will add approximately 4% to the overall liabilities of the Scheme (an additional liability of c£4m). LGBT Youth Scotland's share of the Scheme liabilities/deficit contributions was 0.7% in 2020 based on the latest information the Charity has received. Our current estimate is that an adverse Court outcome could result in additional liabilities to the Charity of £280k.

The Charity acknowledges the contingent liability arising from this legacy pension scheme challenge and is actively monitoring the situation and working to gain clarity. As the outcome of the challenge becomes clearer and more information becomes available, the Charity will assess the financial implications and take appropriate actions to address the liability.

20. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2025 the company had total commitments under operating leases, payable as set out below

	Land and Buildings £	Office Equipment £	Total 2025 £	Total 2024 £
Within 1 year		910	910	16,434
Within 1-5 years	-	2,729	2,729	3,563
After 5 years	-	-	-	76

21. RELATED PARTY TRANSACTIONS

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard for Smaller Entities.

22. COMPANY INFORMATION

The charitable company is limited by guarantee of its members and has no share capital. The liability of each member in the event of winding up is limited to £1.

No one individual had control over the charity during either the current or previous year.

The charity is registered in Scotland and its registered office and principal activities are disclosed in the Report of the Directors.