

**Company Number: CS003806**

**Charity Number: SC049007**

**INTERCULTURAL YOUTH SCOTLAND**  
(A Scottish Charitable Incorporated Organisation)

**ANNUAL REPORT AND  
AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**Whitelaw Wells  
Chartered Accountants**

**INTERCULTURAL YOUTH SCOTLAND**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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# INTERCULTURAL YOUTH SCOTLAND

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

#### REFERENCE AND ADMINISTRATIVE INFORMATION

##### Trustees

Satwat Rehman	Chair
Campbell Yates	Treasurer (resigned 16 July 2025)
Mazino Maseli	(resigned 7 September 2023)
Grant Aidoo-Nash	(resigned 11 November 2024)
Sonia Napolitano	(resigned 20 December 2023)
Saadia Neilson	(resigned 7 September 2023)
Ying Zhang	(appointed 15 May 2023 and resigned 11 November 2024)
Anna Edgar	(resigned 30 November 2023)
Nachi Kaluba	(appointed 24 July 2024)
Omer Hamid	(appointed 24 July 2024)

##### Secretary

Anna Edgar	(resigned 30 November 2023)
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##### Key Management Personnel

Khaleda Noon	Executive Director (resigned 25 April 2024)
Garvin Sealy	Interim Executive Director (appointed 13 June 2024)
Jovan Rydder	Senior Manager (resigned 12 July 2024)

##### Registered Office and Principal Operating Address

48 Palmerston Place  
Edinburgh  
Scotland  
EH12 5DE

##### Company number

CS003806

##### Registered Charity Number

SC049007

##### Statutory Auditor

Whitelaw Wells  
Chartered Accountants and Statutory Auditor  
9 Ainslie Place  
Edinburgh EH3 6AT

##### Bankers

Santander UK  
Bridle Road  
Bootle  
Merseyside L30 4GB

# **INTERCULTURAL YOUTH SCOTLAND**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2025 prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Constitution, 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 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objective**

The charity was set up with the purpose for the:

- Advancement of citizenship or community development;
- Promotion of equality and diversity;
- Relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

##### **Aims and Activities**

The following activities were undertaken in relation to this objective:

1. The Block Youth Club
2. Block Beats Studio
3. Employability Program (formerly Restless Natives)
4. Mental Health services
5. Anti-Racist Education in schools
6. Advocacy with Scottish Government Taskforce subgroups

#### **ACHIEVEMENTS AND PERFORMANCE**

Intercultural Youth Scotland (IYS) delivers programs aimed at supporting ethnic minority young people and in particular Black young people and young people of colour (BPoC) from disadvantaged socio - economic communities. Our dedication to our young people, our community and to making tangible and lasting change continues to be a driving force for all our work.

We work to achieve our mission through a robust series of services aimed at supporting the diverse and often times intersectional needs of young people of colour in Scotland. Our work is led by a staff and board that is as diverse as the young people we serve. When IYS was founded, it was led largely by the young people for young people. As the organisation has grown, IYS has been working to become a more professionalised place, still putting young people at the forefront but with the aim of creating a structure that ensures the organisation's long-term stability.

The past year has been a tough one for IYS. The effects of exponential growth, coupled with a lack of strong non-profit management experience, created many stumbling blocks that the organisation is only now recovering from. Although our programmatic work remains strong, internally IYS has had to re-examine its culture, its values, and its structure in an effort to create an organisation that staff are happy to work for and young people are excited to participate in.

## **INTERCULTURAL YOUTH SCOTLAND**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

#### **ACHIEVEMENTS AND PERFORMANCE (cont)**

To that end the board engaged an experienced non-profit professional and his consulting agency, B&G Partners to help with a restructuring of the organisation and a review of its culture. His investigation has led to changes in organisational leadership as well as a reshaping of the organisational structure to fit IYS's long-term needs. Several members of the Senior Leadership Team resigned from their posts and in May 2024, Founder and Executive Director of IYS, Khaleda Noon stepped down from leadership of the organisation as well. Garvin Sealy, the former manager of the IYS Employability Program (formerly Restless Natives), was chosen by the Board of Directors to become the Interim Executive Director.

#### **PROGRAMMING**

Our current programs include:

- Anti-Racist Education
- Employability
- Youth work
- Mental Health
- Advocacy

#### **Anti-Racist Education**

Our Anti-Racist Education program team worked in with five partnership schools during the financial year (Liberton HS, Rosshall Academy, Leith Academy, Woodmill High School and James Gillespie High School) supporting a total of 308 young people and 60 teachers. Our partnership with the Scottish Government and our schools ensured that the work done by our educators can be incorporated into more school curriculums by providing uplifting and culturally informed modules. At the core of our education programme is a weekly class delivered to students at the school. These classes cover a range of topics from the history of colonialism to the everyday effects of environmental racism. Beyond these weekly classes, the programme is tailored to the needs of the school with lunch clubs, culture days, and teacher training provided to help ensure the training is sustainable.

#### **Employability (formerly Restless Natives)**

During the financial year our employability team worked with 450 young people across our in-school, post school and Creative Careers programming. By working with schools, universities, and partnership organisation, we were able to expand the offerings of our employability program, meeting the young people where they are at. For example, our new partnership with Floris Jewellery has opened up an opportunity for IYS young people to explore their creativity and see how it may link to opportunities for employment. We held 8 sessions with Floris and are excited to continue this partnership with them. We believe it can be a model for how we work with other organisations to provide more opportunities for our young people to explore the world of work.

## **INTERCULTURAL YOUTH SCOTLAND**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

The new employability manager built strong relationships with universities across Scotland, including the University of Edinburgh, Strathclyde University, Queen Margaret University, Napier and Edinburgh College. Through meeting with university employees such as the Head of Widening Participation and Outreach he was able to highlight the achievements of our young people and point them towards bespoke opportunities, making introductions and setting up tours and interviews on their behalf. This allowed IYS and its young people to circumvent some structural obstacles and gain opportunities and employment from which they have been historically side lined.

#### **Youth work**

Our Block Beats program continues to increase BPOC young people's access to the music industry by providing free studio space and time to work with a producer to make and release tracks. Community is where IYS started and our youth work programs provide youth to connect and build community with each other. Our regular weekly space 'The Block' regularly schedules activities for young people to engage with each other, whether these are self-generated, led by young people or opportunities through our partners. It allows young people to be exposed to a variety of experiences they might not get in their day to day lives.

We were once again excited to partner with many cultural institutions in Scotland to provide cultural opportunities to our young people. Youth attended the Fringe Festival and sessions at the Edinburgh International Book Festival. We are now in our second year of the partnership with Traverse Theatre to host Class Act giving young people a chance to write and create their own stories through theatre.

#### **Mental Health Service**

Our mental health service is fully free and available for all young people of colour aged 12-25 through Scotland. Our work is racially trauma informed and currently sessions are available virtually, allowing us to extend our reach farther than we could with only in-person support. At its core. Our Mental Health Service centres compassion, trust and humanising care, treating all children, young people and their families with dignity. During this financial year our service supported 53 young people throughout Scotland. We are currently revising the service and looking at all of our policies and procedures to ensure the service remains fit for purpose and a support to the BPoC young people of Scotland.

#### **Advocacy**

We were proud to be able to support youth as they made their voices heard in the Scottish Government. The young people's group that was part of the Anti-Racism Interim Governance Group wrapped up their work in the spring of 2023 and contributed toward the recommendations, proposed anti-racism observatory model, vision and mission. Our advocacy team also worked with the AREP (Anti-Racism Education Program) Youth Ambassadors. The group of 15 young people from across Scotland contributed their thoughts and lived experience expertise to the AREP. Positive feedback was received from both contract managers and members of each subgroup. The group of young people provided valuable feedback that will be used to make sure the Scottish education system works for all young people, regardless of race or postal code.

# INTERCULTURAL YOUTH SCOTLAND

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

### ACHIEVEMENTS AND PERFORMANCE (cont)

#### Fundraising

The continuing challenges in the fundraising environment has made raising funds for IYS more difficult. We are lucky to have several multi-year grants to support our work. However, the restructuring process, changes in staffing, and the deep dive into the culture of the organisation has stalled fundraising for us. We are working to get this back on track with new leadership that has experience in raising funds and plan to bring on a dedicated fundraising professional to support this work.

### FINANCIAL REVIEW

#### Funds

The unrestricted funds represent income earned and donations received but not yet utilised in supporting charitable activities.

#### Results for the year

During the year the charity recorded a deficit of £5,708 (2024: surplus £130,752), of which a surplus £18,936 (2024: deficit £100,392) related to restricted funds and deficit £24,644 (2024: surplus £231,144) related to unrestricted funds. At the year-end total funds amounted to £389,753 (2024: £395,461), of which £172,283 (2024: £153,347) related to restricted funds and £217,470 (2024: £242,114) to unrestricted funds.

#### Reserves Policy

It is the policy of the Trustees to have unrestricted reserves of around 3 months expenditure which, based on current levels of expenditure, is approximately £235,000. The Trustees acknowledge current free reserves of £217,470 almost meets the required level.

The Trustees believe the current total reserves are sufficient to allow the charity to meet its liabilities as they fall due and to allow them to grow the unrestricted reserves to be in line with this policy.

#### Risk management

The Board considers that systems to identify, monitor and manage risk are in place and appropriate for the size of the charity, and we are actively strengthening these during 2025/26.

The five principal risks affecting the charity are:

- 1. Funding volatility and Income Concentration:** The third sector operates in a challenging third-sector funding environment and remains reliant on a limited number of core funders. This creates a risk of funding volatility and income concentration. The Trustees seek to mitigate this risk through ongoing dialogue with funders, efforts to diversify income streams, regular cash flow monitoring and close Board scrutiny of financial plans and performance.
- 2. Demand vs Delivery:** There is also a risk that demand from young people and partner organisations may exceed the charity's staffing and delivery capacity. To manage this, the charity is implementing phased recruitment, clarifying roles and responsibilities, and undertaking realistic programme planning and monitoring to ensure that delivery commitments remain achievable and sustainable.

## INTERCULTURAL YOUTH SCOTLAND

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2025

#### FINANCIAL REVIEW (cont)

- 3. Systems, Controls & Reporting:** Historic weaknesses in financial controls, documentation and funder reporting have presented risks to compliance and reputation. In response, the charity has strengthened its financial procedures, improved evidence trails. External HR and finance support are used where appropriate to provide additional assurance and capacity.
- 4. Recruitment, Retention & Wellbeing:** Similar to other organisations in the sector, the charity faces risks relating to the recruitment, retention and wellbeing of key staff, including the impact of past cultural issues. These risks are mitigated through investment in HR support, regular supervision, training and development opportunities, and a continued focus on safer recruitment and healthy workplace culture.
- 5. Lack of fundraising staff and a defined fundraising plan:** The charity also faces a risk arising from limited dedicated fundraising capacity and the absence of a fully defined fundraising strategy. This constrains the organisation's ability to proactively identify and develop new income streams and increase reliance on small number of core funders. The Trustees are addressing this by developing a clearer fundraising plan, exploring options for dedicated fundraising, resource mobilisation and strengthening the case for support and impact reporting. This work is intended to support more sustainable, diversified income over the medium term.
- 6. Relocation of the organisation**  
The current headquarters for IYS has become cost prohibitive for the organisation. There is a search underway for new, less expensive premises.

#### Taxation

Intercultural Youth Scotland is a charity and is recognised as such by H M Revenue & Customs for taxation purposes. As a result there is no liability to taxation on any of its income.

#### PLANS FOR FUTURE PERIODS

The charity will continue to pursue the objectives as set out in the objectives and activities section, we aim to embed all of our services with equitable sustainable funding. We believe the restructure currently underway will help create a more sustainable organisation by focusing on IYS's core programs with young people at the heart of its work.

The organisation has also hired the HR Dept to strengthen all of its policies and procedures. In the past, some of the policies were left to the discretion of managers, however that will no longer be the case. The organisation also has a new Employee Assistance Program in place aimed at supporting its current staff.



# **INTERCULTURAL YOUTH SCOTLAND**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Constitution**

Intercultural Youth Scotland was incorporated as a Scottish Charitable Incorporated Organisation and was recognised by OSCR as a charity with effect from 30 January 2019. The charity is administered in accordance with the terms of its constitution.

#### **Organisation**

Trustees meet regularly to guide the overall strategic direction and to agree key decisions collectively at quorate meetings that are recorded in the minutes. The day-to-day running of the charity and responsibility for delivering the strategic goals is delegated to a senior leadership team led by the Executive Director. We prioritise the needs of young people and the running of our services and aim to work closely with Program managers and their teams on transparency, accountability and policy with goals to working in a more horizontal approach in line with Anti-racists practices.

#### **Recruitment, appointment, induction and training of trustees**

Appointment and removal of trustees is in accordance with the constitution. Trusteeship is open to any individual who subscribes to the purpose of the organisation. Any interested individual must apply to the board in writing to be appointed as a trustee and their application will be considered at the next board meeting. Appointment is at the board's discretion but must be notified to the applicant in writing. There are a minimum of four trustees and a maximum of eight. New Trustees undergo an induction process to brief them on their legal obligations under charity law and to familiarise them with the aspirations and plans for the charity.

#### **Key management personnel and remuneration policy**

The Trustees consider the Trustees, the Executive Director and the Deputy Director, comprise the key management personnel of the charity as they are in charge of directing, controlling, running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee received remuneration nor expenses in the year. The remuneration of the Executive Director and Deputy Director is agreed by the Chair in consultation with other Trustees and is set after comparison with appropriate benchmarks.

#### **Governance & Risk**

The Trustees recognise that robust governance and safeguarding arrangements are central to managing risk. During the year we reviewed our safer recruitment procedures and PVG practices to ensure they reflect current legislation and best practice. This includes clearer role-based PVG requirements, improved recording of checks, and more consistent use of probationary periods and references. We have also tightened internal controls over regulatory and banking access, including reviewing and updating OSCR Online user permissions so that only current, authorised post-holders have access. These steps, together with ongoing trustee oversight and external professional advice where required, are designed to strengthen the charity's control environment and reduce governance and compliance risks.

## INTERCULTURAL YOUTH SCOTLAND

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2025

#### STRUCTURE, GOVERNANCE AND MANAGEMENT (cont)

##### **Improvements Implemented Following OSCR Engagement (Post Year-End)**

Following constructive engagement with the Office of the Scottish Charity Regulator (OSCR), the Trustees have implemented a number of governance improvements. These include: reviewing and updating safer recruitment and PVG procedures; clarifying responsibilities for regulatory filings; ensuring OSCR Online access is limited to appropriate, current users; and making greater use of external HR and finance support where specialist input is required. The Board has also committed to periodic governance reviews and ongoing trustee training, with the aim of strengthening oversight, transparency and assurance over the charity's activities.

##### **Staffing**

During the year and the period to sign-off, a number of staffing changes took place, including fixed term contracts ending, resignations and settlement agreements. These were managed in line with HR policies and external advice where appropriate. Throughout this period we ensured key funders were appropriately informed:

- The Scottish Government was updated through to Summer 2024;
- Paul Hamlyn Foundation was alerted in November 2024 with a report submitted in December 2024;
- Esmée Fairbairn was alerted in November 2024 with a report in late 2024 and follow-up calls in January - February 2025;
- The Equalities and Human Rights Fund / Inspiring Scotland received updates throughout 2024; and
- The Robertson Trust was informed in December 2024 with a follow-up call in January 2025.

These steps were taken to safeguard service continuity, uphold good governance, and support a stable working environment.

##### **Related parties**

The charity has no related party organisations.

## INTERCULTURAL YOUTH SCOTLAND

### TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

##### **Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the profit or loss for the year then ended. In preparing those financial statements, the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

##### **Statement as to disclosure of information to auditors**

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and each trustee has taken all the steps they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by the trustees on 16 December 2025 and signed on their behalf by:-



Omer Hamid – Trustee

## **INTERCULTURAL YOUTH SCOTLAND**

### **INDEPENDENT AUDITORS' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

##### **Opinion**

We have audited the financial statements of Intercultural 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 incoming resources and application of the resources for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with 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 charitable company 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' 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 contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent

## INTERCULTURAL YOUTH SCOTLAND

### INDEPENDENT AUDITORS' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2025

##### **Other information (continued)**

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 themselves. 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**

We have nothing to report in respect of the following matters in relation to which 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 9, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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.

## **INTERCULTURAL YOUTH SCOTLAND**

### **INDEPENDENT AUDITORS' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

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 performed income and expenditure testing which was designed to identify any irregularities as a result of 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](http://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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Whitelaw Wells  
Statutory Auditor  
9 Ainslie Place  
Edinburgh  
Midlothian  
EH3 6AS

16 December 2025

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

**INTERCULTURAL YOUTH SCOTLAND**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating the Income and Expenditure Account)**

**FOR THE YEAR ENDED 31 MARCH 2025**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Income from:</b>					
Donations and legacies	2	1,474	-	1,474	1,479
Charitable activities:					
Grant income	3	42,288	608,560	650,848	1,012,746
Other charitable activities	4	20,291	-	20,291	59,016
Fundraising activities	5	-	-	-	200
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		64,053	608,560	672,613	1,073,441
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
Raising funds		-	-	-	276
Charitable activities	6	99,533	578,788	678,321	942,413
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		99,533	578,788	678,321	942,689
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure)</b>		(35,480)	29,772	(5,708)	130,752
Transfers	12	10,836	(10,836)	-	-
<b>Net income and movement in funds for the year</b>		<hr/> (24,644) <hr/>	<hr/> 18,936 <hr/>	<hr/> (5,708) <hr/>	<hr/> 130,752 <hr/>
<b>Reconciliation of funds:</b>					
<b>Fund balances at 1 April 2024</b>		<hr/> 242,114 <hr/>	<hr/> 153,347 <hr/>	<hr/> 395,461 <hr/>	<hr/> 264,709 <hr/>
<b>Fund balances at 31 March 2025</b>	12	<hr/> 217,470 <hr/> <hr/>	<hr/> 172,283 <hr/> <hr/>	<hr/> 389,753 <hr/> <hr/>	<hr/> 395,461 <hr/> <hr/>

All gains and losses recognised in the year are included above.

All the results relate to continuing activities.

The notes on pages 16 to 28 form part of these financial statements.

# INTERCULTURAL YOUTH SCOTLAND

## BALANCE SHEET

AS AT 31 MARCH 2025

	Note	£	2025 £	£	2024 £
<b>Fixed assets</b>					
Tangible fixed assets	9		3,272		8,432
<b>Current assets</b>					
Debtors	10	84,605		143,374	
Cash at bank and in hand		332,722		276,280	
			417,327	419,654	
<b>Creditors:</b> amounts falling due within one year	11	(30,846)		(32,625)	
<b>Net current assets</b>			386,481		387,029
<b>Net assets</b>			389,753		395,461
<b>Funds</b>	12				
Unrestricted funds			217,470		242,114
Restricted funds			172,283		153,347
			389,753		395,461

Approved by the board on 16 December 2025 and signed on its behalf by:

*Omer Hamid*

.....

Omer Hamid – Trustee

The notes on pages 16 to 28 form part of these financial statements.



**INTERCULTURAL YOUTH SCOTLAND**

**STATEMENT OF CASHFLOWS**

**FOR THE YEAR ENDED 31 MARCH 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
Net cash provided by operating activities below	56,442	1,013
<b>Cash flows from investing activities:</b>		
Purchase of fixed assets	-	-
Net cash (used in) investing activities	-	-
<b>Cash flows from financing activities:</b>		
Cash provided by financing activities	-	-
<b>Change in cash and cash equivalents in the reporting period</b>	<b>56,442</b>	<b>1,013</b>
Cash and cash equivalents brought forward	276,280	275,267
<b>Cash and cash equivalents carried forward</b>	<b>332,722</b>	<b>276,280</b>

**ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Instant access bank deposits	332,722	276,280

**RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net (expenditure)/income for the period (as per Statement of Financial Activities)	(5,708)	130,752
<u>Adjusted for:</u>		
Depreciation	5,160	5,186
Decrease/(Increase) in debtors	58,769	(141,251)
(Decrease)/Increase in creditors	(1,779)	6,326
Net cash provided by operating activities	56,442	1,013

The notes on pages 16 to 28 form part of these financial statements.

**INTERCULTURAL YOUTH SCOTLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The accounts have been prepared under the historical cost convention and are in accordance with 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, as amended).

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

**Going concern**

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's ability to continue as a going concern and have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and for a period of at least 12 months from the date of approval of these financial statements. Forecasts have been prepared that demonstrate the charity can meet its liabilities as they fall due; over £550,000 of approved funding has been received for 2025/26 and a further £375,000 for 2026/27. On this basis, the Trustees continue to adopt the going concern basis of accounting in preparing these financial statements and consider that there are no material uncertainties relating to going concern.

**Income recognition**

All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

- Income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled. Where related to performance and specific deliverables, grants are accounted for as the charity earns the right to consideration by its performance.
- Income from other trading activities is accounted for when earned.
- The value of services provided by volunteers is not incorporated in the financial statements. Further details of the contribution of volunteers can be found in the Trustees' Report.

**Expenditure recognition**

Expenditure is recognised on an accruals basis when the charity has entered into a legal or constructive obligation, it is probable that settlement will be required and the amount can be measured with reasonable accuracy. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

## INTERCULTURAL YOUTH SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2025

##### 1. ACCOUNTING POLICIES (continued)

- Costs of raising funds comprise the costs associated with attracting grants and donations, and costs of trading for fundraising purposes.
- Charitable expenditure comprises costs incurred in the delivery of our charitable activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them, including governance costs.
- Governance costs comprise those associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Indirect costs are apportioned based upon the amount of time spent on the activities by staff.

##### **Financial instruments**

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 s11 and are accounted for at the settlement amount due which equates to the cost or amount prepaid. Financial assets comprise cash and debtors and financial liabilities comprise creditors.

##### **Fixed Assets**

Tangible fixed assets are initially recorded at cost and capitalised if costing £500 or more.

Depreciation is provided at a rate calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

- Computer equipment - 25% straight line
- Fixture and fittings - 25% straight line

##### **Operating lease**

Operating lease rentals are charged to the Statement of Financial Activities in the year to which they relate.

##### **Pensions**

The charity pays defined contributions into individual staff pensions of its employees. The pension costs for the year are included within outgoing resources in the year in which they are incurred.

##### **Fund accounting**

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

Designated funds are unrestricted funds earmarked by the trustees for a specific purpose.

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

# INTERCULTURAL YOUTH SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1. ACCOUNTING POLICIES (continued)

##### Accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from their 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 when the revision affects only that period, or in the period of the revision and future periods when the revision affects both current and future periods.

#### 2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Other donations and legacies	1,474	-	1,474	1,479
	<u>1,474</u>	<u>-</u>	<u>1,474</u>	<u>1,479</u>

Income from donations and legacies was £1,474 (2024: £1,479) of which £1,474 (2024: £1,479) was unrestricted and £nil (2024: £nil) was restricted.

#### 3. Grant income

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Baobab Foundation	29,225	-	29,225	28,952
Black Equity	-	2,500	2,500	2,500
Creative Scotland – CCOL	-	35,000	35,000	17,280
Children in Need	-	-	-	10,000
Corra Foundation	-	7,000	7,000	7,000
Esmee Fairbairn Foundation	-	-	-	196,736
National Lottery (Young Start)	-	33,334	33,334	35,001
Robertson Trust	1,063	-	1,063	40,000
City of Edinburgh Council – Mental Health	-	55,449	55,449	82,350
Scottish Government (AREP)	-	15,127	15,127	22,691
	<u>30,288</u>	<u>148,410</u>	<u>178,698</u>	<u>442,510</u>

# INTERCULTURAL YOUTH SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 3. Grant income (cont.)

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Brought forward	30,288	148,410	178,698	442,510
Scottish Government (Equality & Human Rights)	-	216,096	216,096	216,096
Scottish Government (DYW – Restless Natives)	-	35,915	35,915	151,220
Scottish Government (School Education)	-	30,650	30,650	120,000
Youth Link NVYOS	-	-	-	5,000
UK Youth	-	27,500	27,500	25,000
Paul Hamlyn	-	50,000	50,000	50,000
NHS	-	-	-	-
Shawland Small Grant Fund	-	-	-	2,720
CEC – Connected Communities	-	94,989	94,989	-
UK Youth Thriving Minds	11,000	-	11,000	-
ARCE Fund	-	5,000	5,000	-
University of Edinburgh	1,000	-	1,000	-
Anonymous	-	-	-	200
	<u>42,288</u>	<u>608,560</u>	<u>650,848</u>	<u>1,012,746</u>

Income from grant income was £650,848 (2024: £1,012,746) of which £42,288 (2024: £265,888) was unrestricted and £608,560 (2024: £746,858) was restricted.

#### 4. Other charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Consultancy income	1,800	-	1,800	7,701
School income	7,000	-	7,000	49,500
Rental and other income	11,491	-	11,491	1,815
	<u>20,291</u>	<u>-</u>	<u>20,291</u>	<u>59,016</u>

Income from other charitable activities was £20,291 (2024: £59,016) of which £20,291 (2024: £58,861) was unrestricted and £nil (2024: £155) was restricted.

# INTERCULTURAL YOUTH SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 5. Fundraising activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Events	-	-	-	200
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	200
	<hr/>	<hr/>	<hr/>	<hr/>

Income from fundraising activities was £nil (2024: £200) of which £nil (2024: £nil) was unrestricted and £nil (2024: £200) was restricted.

#### 6. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Staff salaries	64,136	309,868	374,004	640,976
Tax & NI	(1,900)	28,093	26,193	60,468
Pensions	(253)	11,698	11,445	22,557
Consultancy	2,830	44,675	47,505	19,094
Postage & Stationary	57	449	506	582
Telephone	1,521	3,033	4,554	9,450
The Block (youth club)	91	10,392	10,483	3,427
Administration	1,682	15,867	17,549	15,750
Office rent	(5,134)	32,973	27,839	44,370
Travel	24	1,128	1,152	1,316
Heat and Light	1,812	6,093	7,905	7,053
Legal and Professional	9,158	24,530	33,688	56,558
Repairs and Maintenance	3,139	6,370	9,509	7,515
Subscriptions	488	3,315	3,803	2,917
Counselling	-	36,292	36,292	38,302
Bank charges	-	-	-	(8)
Depreciation	5,160	-	5,160	5,186
Staff Costs	12,769	40,465	53,234	-
<u>Governance costs</u>				
Auditors remuneration	3,953	3,547	7,500	6,900
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>99,533</b>	<b>578,788</b>	<b>678,321</b>	<b>942,413</b>
	<hr/>	<hr/>	<hr/>	<hr/>

Expenditure on charitable activities was £678,321 (2024: £942,413) of which £99,533 (2024: £95,084) was unrestricted and £578,788 (2024: £847,329) was restricted.

The Trustees believe the charity to have one sole activity, being that of promoting racial equality.

**INTERCULTURAL YOUTH SCOTLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7. Staff numbers and costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	374,004	640,976
Social Security costs	26,193	60,468
Pension contributions	11,445	22,557
Employee termination payments	52,269	-
	<hr/>	<hr/>
	463,911	724,001
	<hr/>	<hr/>

The number of persons employed by the charity during the year, on a head count basis, was as follows:

<b>2025</b>	<b>2024</b>
<b>No.</b>	<b>No.</b>
14	23
<hr/>	<hr/>
14	23
<hr/>	<hr/>

No employee received remuneration of more than £60,000 in the current or previous periods.

The Trustees considers its key management personnel comprise the Executive Director and the Program Director. The total employment benefits including employer pension contributions and settlement payments of the key management personnel was £106,664 (2024: £93,784).

Included in staff costs are employment termination payments paid on the departure of five members of staff paid subject to legally binding settlement agreements. The charity has obtained legal advice advising against disclosing further information to avoid breaching confidentiality clauses within the agreements.

**8. Net income/(expenditure)**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) for the year is stated after charging:-		
Depreciation	5,160	5,186
Auditors' remuneration:		
– Audit	7,500	6,900
– Other non-audit services	6,157	6,833
Operating lease charges	45,000	43,000
	<hr/>	<hr/>

**INTERCULTURAL YOUTH SCOTLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

<b>9. Fixed Assets</b>	<b>Fixture &amp; Fittings</b>	<b>Computer Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2024	4,975	15,770	20,745
	<hr/>	<hr/>	<hr/>
At 31 March 2025	4,975	15,770	20,745
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2024	2,332	9,981	12,313
Charge for the period	1,244	3,916	5,160
	<hr/>	<hr/>	<hr/>
At 31 March 2025	3,576	13,897	17,473
	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>			
At 31 March 2025	1,399	1,873	3,272
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	2,643	5,789	8,432
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>10. Debtors</b>		<b>2025 £</b>	<b>2024 £</b>
Other debtors and prepayments		17,123	2,123
Grant receivables		67,482	141,251
		<hr/>	<hr/>
		84,605	143,374
		<hr/> <hr/>	<hr/> <hr/>
<b>11. Creditors: Amounts falling due within one year</b>		<b>2025 £</b>	<b>2024 £</b>
Social Security and other taxes		5,078	16,647
Pensions		1,370	6,807
Other creditors and accruals		24,398	9,171
		<hr/>	<hr/>
		30,846	32,625
		<hr/> <hr/>	<hr/> <hr/>



# INTERCULTURAL YOUTH SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 12. Movement in funds

	At 1 April 2024	Income £	Expenditure £	Transfers £	At 31 March 2025 £
<b>Restricted funds</b>					
Inspiring Scotland	-	216,096	(207,852)	3,631	11,875
Children In Need	273	-	(273)	-	-
Creative Scotland – CCOL	7,171	35,000	-	-	42,171
CEC Mental Health	40,688	55,449	(44,167)	(6,747)	45,223
Corra Foundation	240	7,000	(246)	-	6,994
Young Start	10,949	33,334	(8,939)	(3,778)	31,565
Scot Gov AREP CYP	1,491	15,127	(16,003)	-	615
Scot Gov Immediate	458	-	-	(458)	-
Scot Gov DYW	123	35,915	(111,382)	105	(75,239)
Scot Gov School Education	33,449	30,650	(59,647)	(3,452)	1,000
Paul Hamlyn Foundation	23,207	50,000	(25,498)	-	47,709
NHS	7,006	-	(2,113)	-	4,893
UK Youth	20,301	27,500	(30,919)	(137)	16,745
Youth Links	4,939	-	(4,939)	-	-
Shawlands Small Grant	552	-	-	-	552
Black Equity	2,500	2,500	(5,000)	-	-
CEC Connected Communities	-	94,989	(55,442)	-	39,547
AREC Fund	-	5,000	(6,368)	-	(1,368)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	153,347	608,560	(578,788)	(10,836)	172,283
<b>Unrestricted funds</b>					
General Unrestricted	242,114	64,053	(99,533)	10,836	217,470
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	395,461	672,613	(678,321)	-	389,753
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

*National Heritage Lottery Fund* – this fund was received to go towards the dancing through heritage project.

*Robertson Trust* – this fund was received to go towards the Service Coordination salary costs.

*Inspiring Scot* – This fund provides funding to salaries costs on key roles in the organisation.

*Children in Need* – this was funding towards some of the youth practitioner position in the year.

## INTERCULTURAL YOUTH SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2025

#### 12. Movement in funds (continued)

*Creative Scotland – CCOL* - This funding supports the Restless Creatives Programme. This is a twelve-month programme that brings together a team of five resident artists, supported by a creative co-ordinator, who will support the community to co-create and find new expressive pathways. The funding pays for salaries of five people and additional event costs.

*CEC Culture* – this fund supports Intercultural Youth Scotland's Performing Arts Youth Provision project.

*Schools* – this fund supports creative artist work for Scotland in Colour.

*CEC Mental Health* – this fund supports the mental health service for BPOC young people. Transfer is for funding spent but misallocated to unrestricted funds in the past.

*Corra Foundation* – this fund supports the Youth Panel and Scotland in Colour.

*Tiny Changes* - this fund supports the purpose of keeping essential youth mental health services running, and supporting young people's mental health in crisis during the Covid-19 pandemic.

*Young Start* - this project, funded by the Community Fund, supports the charity to continue their Restless Natives programme, addressing the barriers to employment and positive destinations faced by young people from minority ethnic backgrounds.

*ScotGov Covid* – this fund was received from the Scottish Government as emergency grant relief in connection with the charity's Covid-19 response measures.

*ScotGov AREP CYP* – this fund was received from the Scottish Government to carry out a programme of engagement with Children and Young People who have lived experience of racism to help shape Anti-racism in Education Programme.

*ScotGov Immediate* - this fund supports targeting isolation and loneliness in minority ethnic communities and to providing emergency sustenance and welfare support to elderly and isolated individuals and communities. It is also for the purpose of identifying ethnic and ethno/religious demographics with elderly populations, and supporting those in rural communities experiencing destitution. The grant can be used for staff salaries and associated costs, as well as direct project costs. Transfer is for funding spent but misallocated to unrestricted funds in the past.

*ScotGov Inclusion* – this fund is for the purpose of supporting vulnerable individuals and those in need, due to the effects of Covid-19.

*ScotGov DYW* - this funding was received from the Scottish Government towards the Restless Natives in Schools project. The expenditure under the Scot Gov DYW fund relates to funding received after the year end. The deficit on the fund is therefore expected to be cleared next year.

*ScotGov IGG* – this fund is for the purpose of supporting youth voice at Scottish Government Interim Governance group.

**INTERCULTURAL YOUTH SCOTLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**12. Movement in funds (continued)**

*ScotGov School Education* – This fund is for the purpose to build over the period to a team of five people that are leading and delivering anti-racist education and support in a number of secondary schools in Scotland. Transfer is for funding spent but misallocated to unrestricted funds in the past.

*Drake Music* – this fund is for the purpose of partnership for Scotland in Colour in providing Access to Music project in 21/22.

*Paul Hamlyn Foundation* – this funding was received to contribute to HR manager salaries.

*NHS* – funding received to plan and deliver programme aimed at developing cultural competence and anti-racist practice in children and young people's mental health.

*UK Youth* – funding received to fund five salaries and premises costs relating to Youth Work Activities.

*Youth Links* – this fund is for the purpose of supporting charity employees mental health.

*Shawlands Small Grant* – The purpose of this fund is to support young people leadership in Shawlands Academy.

*Black Equity* – This fund is for the purpose of hosting an event in a community venue in Glasgow or Edinburgh.

*CEC Connected Communities* – The purpose of this fund is to provided counselling to black people and POC children

*ARCE Fund* – This funding was provided to engage the community in anti racism practices

**INTERCULTURAL YOUTH SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**12. Movement in funds (continued)**

	At 1 April 2023	Income £	Expenditure £	Transfers £	At 31 March 2024 £
<b>Restricted funds</b>					
Inspiring Scotland	(4,602)	216,096	(215,865)	4,371	-
Children In Need	294	10,000	(10,021)	-	273
Creative Scotland – CCOL	84,153	17,480	(94,462)	-	7,171
Schools	43,957	-	(43,957)	-	-
CEC Mental Health	-	82,350	(41,662)	-	40,688
Corra Foundation	143	7,000	(6,903)	-	240
Tiny Changes	85	-	(85)	-	-
Young Start	23,678	35,001	(51,535)	3,805	10,949
Scot Gov AREP CYP	-	22,691	(21,200)	-	1,491
Scot Gov Immediate	2,998	-	(2,540)	-	458
Scot Gov Inclusion	145	-	(1,389)	1,244	-
Scot Gov DYW	15,156	151,355	(166,388)	-	123
Scot Gov IGG	-	-	(149)	149	-
Scot Gov School Education	-	120,000	(86,551)	-	33,449
Paul Hamlyn Foundation	40,490	50,000	(67,283)	-	23,207
NHS	17,723	-	(10,717)	-	7,006
UK Youth	12,093	25,020	(16,949)	137	20,301
Youth Links	7,720	5,000	(7,781)	-	4,939
Shawlands Small Grant	-	2,720	(2,168)	-	552
Black Equity	-	2,500	-	-	2,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	244,033	746,858	(847,605)	9,706	153,347
<b>Unrestricted funds</b>					
General Unrestricted	20,676	326,228	(95,084)	(9,706)	242,114
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	264,709	1,073,441	(942,689)	-	395,461
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**INTERCULTURAL YOUTH SCOTLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**13. Analysis of assets between funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Fixed Assets	1,399	1,873	3,272
Net current assets	216,071	170,410	386,481
	<hr/>	<hr/>	<hr/>
	217,470	172,283	389,753
	<hr/>	<hr/>	<hr/>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed Assets	-	8,432	8,432
Net current assets	207,623	179,406	387,029
	<hr/>	<hr/>	<hr/>
	207,623	187,838	395,461
	<hr/>	<hr/>	<hr/>

**14. Operating lease commitments**

At 31 March 2025 the charity had total commitments under non-cancellable operating leases payable as set out below:-

	2025 £	2024 £
<u>Expiring:</u>		
Within one year	45,000	45,000
Between one and five years	45,000	90,000
	<hr/>	<hr/>
	90,000	135,000
	<hr/>	<hr/>

**15. Capital commitments and contingent liabilities**

There were no capital commitments or contingent liabilities at 31 March 2025 (2024: none).

**INTERCULTURAL YOUTH SCOTLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**16. Pensions**

The charity contributes to individuals' pension schemes. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the fund and amounted to £11,445 (2024: £22,557). At 31 March 2025 £1,370 (2024: £6,807) was due to be paid to the pension scheme.

**17. Related party transactions**

No one individual had control of the charity during the year.

During the year £Nil (2024: £nil) was reimbursed for expenses to trustees. £Nil (2024: £nil) was received from Trustees during the year.