

LGBT Youth Scotland

**REPORT AND
FINANCIAL STATEMENTS**

For the year ended 31 March 2022

**Charity No SC024047
Company No. SC244805**



WHITELAW WELLS
Chartered Accountants

NORTH BERWICK

EDINBURGH

GLASGOW

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

CONTENTS	PAGE
Directors' Report	3
Independent Auditors' Report to the Members and Directors	17
Statement of Financial Activities incorporating the Income and Expenditure Account	20
Balance Sheet	21
Statement of Cash Flows	22
Notes to the accounts	23

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022.

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

The principal objective of LGBT Youth Scotland is to improve the life chances of lesbian, gay, bisexual and transgender (LGBT) young people, through the direct provision of services for young people, building the capacity of other organisations to support young people and campaigning for the rights of LGBT young people between the ages of 13 and 25 years.

Our vision is that Scotland is the best place to grow up for lesbian, gay, bisexual, transgender and intersex young people.

Our mission is to play a leading role in the provision of quality youth work to LGBTI young people that promotes their health and wellbeing and to be a valued and influential partner in LGBTI equality and human rights.

LGBT Youth Scotland's 5-year 'Strategy for a Sustainable Future' 2020 refresh focussed on four objectives and outcomes to 2023. The strategy was founded on feedback from a wide number of stakeholders including young people, staff, volunteers, funders and partners. The updated focus is towards the impact our outcomes will have on the lives of LGBTI young people across Scotland and the refreshed strategy is publicly available on our website with a summary of our four key outcomes below.

Youth Work Changes Lives

Youth work has a direct, tangible impact on the lives of the LGBTI young people we provide services for. We are committed to providing high quality services, supporting LGBTI young people to develop improved confidence, resilience, and skills to realise their potential. This is achieved through our youth work, both face to face and online, across Scotland. We are improving access to our services through innovating in digital programmes and gathering evidence on the impact our services have on LGBTI young people's lives.

Inclusive Education

To achieve wider impact on the lives of LGBTI young people in education, we are supporting educational establishments across Scotland through our LGBT Charter to create more LGBT inclusive environments, having a positive impact on the lives of LGBTI pupils in the education system. These demonstrate improvements in Inclusive Education, including that teachers, school staff and professionals engaged in the LGBT charter demonstrate a measurable increase in knowledge, confidence, and skills to create inclusive environments.

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

Objectives and Activities (continued)

Productive Partnerships

To achieve wider impact on the lives of LGBTI young people across Scotland we are supporting organisations to create more LGBT inclusive environments through the LGBT Charter. In addition, we are developing strategic partnerships with funders and other stakeholders to diversify our income, giving long term stability to the organisation and strengthening our communications; highlighting evidence of impact and raising our profile, influencing funders, policy makers and better supporting young people.

Youth Voice

Long term impact is achieved through amplifying youth voice to key influencers. We are ensuring LGBTI young people's voices are heard by key decision makers and that their experiences and needs are reflected in Scotland's policy landscape and further afield. We are better informing our programmes and governance through our youth reference group, and we work closely with young people to consult, gather research findings, and share this widely with others. Our team is central to this, and we will innovate and implement approaches to support staff health and wellbeing; start to develop capacity in the organisation through a plan to develop and support our workforce, use technology to support efficiencies in the organisation, implement new tools to report, record and quality assure all youth work sessions.

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

Achievements and Performance

This financial year has been delivered under the continued backdrop of Covid-19 and significant change impacting the organisation on every level and ongoing uncertainty as the pandemic situation developed with restrictions easing and being re-introduced at different points throughout the year. Additional impacts from rising costs, instability across Europe and beyond also impacted the charity, staff and young people.

Changes in working environment across the whole team continued to be achieved at pace with the whole organisation moving to long term hybrid working and services returning to face to face where premises allowed.

Maintaining service delivery necessitated significant flexibility in terms of programme delivery to ensure our direct support to young people continued unbroken. Due to Covid-19 and the restrictions put in place we were often unable to deliver face to face youth groups or 1:1 support for young people due to lack of premises, even when restrictions were eased to permit work indoors. This has changed over the course of the year but at the end of March 2022, we still have groups where we are unable to deliver face to face services.

All of our groups have adapted to fully digital service provision through Pride and Pixels, blended youth work, or a face to face model, maintaining where possible the same youth worker and volunteers to ensure young people have consistency and a safe space to connect with staff and other young people.

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

Achievements and Performance (continued)

Pride and Pixels enabled us to continue to deliver youth groups throughout COVID-19 restrictions and work is now underway to realise the vision that our digital and face to face groups will dovetail and complement each other, providing new opportunities for engagement, social action and interaction and innovative youth work practice.

Our reach:

In 2021-22, LGBT Youth Scotland delivered 1,681 hours of group work through 846 group work sessions using a blended youth work approach (face to face or digitally using our Pride & Pixels platform). We supported young people with these services across 11 local authority areas across Scotland. These groups engaged with approximately 376 individual young people. In addition, we delivered 1,830 1:1 asset based coaching sessions within this period, supporting 311 individual young people face to face, digitally or on the phone.

Online, our Digital Youth Work Service had 769 engagements across Live Chat, email and text. The vast majority of interactions were with young people and the rest were a mix of parents, schools and external agencies. In those that told us their location we supported young people across all local authorities.

Ongoing challenges around digital poverty, digital fatigue, safety to access both physical and digital services have continued to impact LGBTI young people, not just in accessing our services but in wider services. This has been felt by LGBT Youth Scotland through reductions in numbers accessing services and mirrors numbers elsewhere.

We delivered 86 hours of youth participation work with young people over 58 sessions. This work supported young people taking part in LGBTI Youth Commissions in the areas of trans rights and domestic abuse (Voices Unheard), and the Youth Reference Group.

Alongside our youth work, we increase awareness and support for LGBTI young people across Scotland through working with partners. In 2021-2022, we worked with 160 clients across 29 different local authority areas on our LGBT Charter programme, helping to create long term change in society through a more LGBT inclusive environment. Our LGBT Awareness Training was delivered to 1800 individuals over this period. We have invested in resource to better support organisations undertaking the charter and are looking forward to developing this further in the future.

In terms of our reach in education settings, of the number noted above, we worked with 104 schools as part of our LGBT School Charter Programme. LGBT Youth Scotland also continues to be a key member of the Scottish Government's LGBT Inclusive Education Implementation group.

With ongoing focus on digital interactions, it is beneficial to note that overall there was an increase in traffic to our website (traditionally this audience is not our young people) with 83,250 new site visitors across the year. Most notably, our youth work groups and support section of the site had 54,587 unique page views which is nearly ten times higher than the previous year.

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

Achievements and Performance (continued)

Our social media presence now exceeds 50,000 followers over the platforms we have a presence on. Of note, our tweets had 3.9 million impressions and with over half a million coming from our June 2021 Pride Picnic campaign.

Every year, we hold an annual awareness and fundraising day and on the last Friday of February 2022, we challenged supporters to walk a total distance of 2,500km around the outline for Scotland and fundraise during this. We were supported by video's from each of the leaders of parties in the Scottish Parliament. The event was supported by 39 teams with 195 participants who walked 8,227,550 steps and covered 6,205km in one day, exceeding our goal by nearly two and a half times.

Our Impact:

Direct Impact

LGBT Youth Scotland changes and saves lives of young people through our direct youth work. We evaluate our impact annually through our Youth Work Survey based on the National Youth Work Outcomes. In addition, we developed an impact framework to link the National Youth Work Outcomes, our outcomes and how we measure the impact of our youth work.

Key highlights are:

We supported young people to make positive decisions about their health and wellbeing in the last 12 months – with 82% of respondents agreeing to this and 70% of respondents agreeing that we had made them feel more optimistic about their future and 92% felt part of a community. These findings are very similar to previous years.

"It's just made it easier for me to attend school and do other things in my life knowing I'll have the safe spaces at LGBT Youth Scotland that I can get to"

We help young people to be confident, resilient and optimistic for the future: 64% (up from 55% in 20/21) young people accessing our services feel that their involvement with LGBT Youth Scotland increased their confidence at school or in applying for education, training or work in the past 12 months.

"The experiences and opportunities that I have been given through LGBTYS have allowed me to develop a range of transferable skills and the opportunities have given me things to talk about at successful job interviews "

"Since being involved with LGBTYS I've been able to work on my advocacy, professionalism, and communication skills which have been helpful in a variety of ways when applying for graduate jobs and with my degree and other voluntary work. I have a bigger LGBT support network and friend group which has been beneficial to my mental health and helped keep me on track with my work for university"

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

Achievements and Performance (continued)

Wider than this, 75% (56% 20/21) agreed that we helped them to become more involved in their community through volunteering.

"I have progressed in my volunteer role in delivering activities / games workshops in a shop because I am more confident "

"I got into Glasgow University to do a degree in Community Development. I was inspired to apply by some of my youth workers and got in based largely on the volunteering I have done with LGBT Youth commissions. If I did not have that experience I never would've had the confidence of communication skills to apply at all and now I have a student placement in the youth sector where I can push for more LGBT support and inclusion within the service."

Indirect Impact

We indirectly impact the lives of young LGBTI people across Scotland through our LGBT Charter programme. This builds the capacity of local communities and partners, in order to improve services and workplaces for LGBT young people.

In total 34 organisations were awarded an LGBT Charter in this financial year including 27 schools and 7 other clients. Awardees covered the breadth of Scotland from Dumfries and Galloway Young Persons Service in the South, Girvan Academy in the West, Queen Margaret University in the East through to Anderson High School in Shetland in the North.

In term of the impact of the overall LGBT Charter programme 97% of respondents agreed that it had created a more inclusive environment for their LGBT service users/pupils and their staff.

"In doing the LGBT Chartermark our school has had an increased support and understanding of helping young people to come out as LGBT+, the school also has made sure that the LGBT+ Community and LGBT+ Rights are more widely spoken about and given more attention – we have also found in classes there is less tolerance for Homophobia, Biphobia and Transphobia."

"Being part of the Charter Champion group has been a positive experience. I've learned more about different sexualities and gender identities. I've noticed more teachers using more gender-neutral language and more teachers seem to be aware of LGBTQIA+ issues. Overall, it's been a fun and interesting experience." S2 Pupil - Junior Charter Champion Representative

"Most staff attitudes have improved as we have been doing the Charter. There is less homophobia in school." S1 Pupil

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

Achievements and Performance (continued)

"Since we started the Charter, we have been asked our opinion more about LGBT inclusion in school. I think it's been good to allow our voices to be heard more." S4 pupil

There was also a focus on resource creation in Education to better support young people including pronoun classroom door signs, 10 Top Tips for creating an inclusive school environment for Primary and Secondary Schools and 11 different lessons and assemblies including: Coming Out Day, World AIDS Day and International Pronouns Day.

Wider Impact

Youth participation is key to support young peoples voices to be heard by key decisions makers creating a wider long term positive impact for LGBTI young people across Scotland.

We have supported two MSYP's to be elected in November 2021 and one has reflected on their campaign:

"How far I have come as an individual and how much I have come out of my shell"

The Trans Rights Youth Commission met with key decision makers around policy areas which are directly relevant. Specifically the Cabinet Secretary for Social Justice, Housing and Local Government around Gender Recognition Reform. In addition, young people represented the community on the Scottish Government Non-Binary Working Group whose recommendations were submitted to the Minister for Equalities at the end of the financial year.

" [I] am really proud of how everyone communicated and acknowledged each other, I think that also strengthened the points we made because we backed each other up" on meeting with the Cabinet Secretary

"I'm much more confident about my knowledge of how parliament works, I feel like I could accurately explain it now rather than just having a vague idea" and "I'm super proud of all of us, you all did amazingly and it was such a privilege to share that platform with you all" on a workshop with the Participation and Communities team from Scottish Parliament

The staff team met with policy makers across all parties to raise awareness of the LGBT Youth Scotland Manifesto asks, many of which were commitments in the 2021 Scottish Government elections and to support implementation of these.

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.

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

Achievements and Performance (continued)

In 2021/22 we continued to deliver our Youth Work Ready training programme and introduced 48 new youth work team volunteers into the team, supporting young people and the charity's other work throughout the year. In addition, we provided refresher training to 38 existing youth work volunteers, supporting them back to face to face delivery. Over the year, our 130+ volunteers donated approximately 4000 hours of time through both digital and online delivery, supporting the governance of the charity and leading our youth participation programmes.

We have a key focus on volunteer retention and development, with evaluation showing that 91% felt they are likely or very likely to continue volunteering with us, and the same percentage recommending volunteering with us. Our young people find the support of their volunteers invaluable, as one young person from Ayrshire fed back:

"I honestly don't know where I'd be without <volunteer>. She's helped me learn to take pride in myself and my achievements, and she's done it all with her typical, big-sister, now-see-here way, her sense of humour never failing to make me and the other young people smile."

Financial Review

The net income for the year, after losses of £2,117 (2021: gains £33,968) on investments, amounted to £123,731 (2021: net income £175,731). After actuarial gains on the pension provision of £18,300 (2021: losses £2,000), the total surplus for the year was £142,031 (2021: surplus £173,731), of which £57,189 (2021: £141,271) related to unrestricted funds, including designated funds of £6,750 (2021: £nil) relating to property dilapidation costs.

Reserves policy

Total funds arising from past operating results amounted to £674,624 (2021: £532,593) as at the year-end. The free reserves, being unrestricted funds not tied up in tangible fixed assets, amounted to £437,752 (2021: £387,313), designated funds amounted to £6,750 (2021: £nil) and restricted funds amounted to £230,122 (2021: £145,280). It is the policy of the directors to have at least three months' operating costs in free reserves, which is assumed to equate to around three months' total annual costs and amounts to approximately £330,000 based on expenditure to 31st March 2022. The increased levels of unrestricted reserves are to support significant investment in a youth work database to better support young people and inform our practice and our engagement with policy makers. This investment is planned in the financial year to 31st March 2023 and will result in a decrease in free reserves reported in the next accounts.

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.

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

Financial Review (continued)

Principal funding

Principal funders during the year are as shown at note 3. In addition, a significant 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.

Risk management

Effective risk management is important to the Board; ensuring that the charity operates within its financial capabilities and makes prudent financial decisions. 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 – Financial
A reliance on short-term grants, Trusts and local funding in an increasingly competitive and uncertain funding environment puts services at risk. This is exacerbated by Covid with the availability of some longer term sustainable funding being impacted due to a focus on the initial Covid response and now recovery funding.
Strategy to manage risk The three year funding plan, looking at staggering multi-year grants to spread risk across the charity is delivering results. In addition, we are looking to move away from reliance on grants, trusts and local funding towards a model which increases the unrestricted reserves of the charity through unrestricted donations and fees over the coming years. We are looking to continue to raise unrestricted funds by increasing the fundraising capability of the charity through digital programmes. Focus has also remained on the LGBT Charter Programme; helping to create safer more inclusive spaces and work environments for LGBT young people, whilst also increasing unrestricted income.

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

Financial Review (continued)

Risk Description – Operational & Financial
Adapting to life with COVID19 and ongoing uncertainties around cost of living and potential regression of human rights will disrupt the charity from providing regular direct youth services to LGBT Young people; with the risk of a negative impact on young people's health and wellbeing.
Strategy to manage risk The charity has options to youth work both digitally and face to face, providing safe spaces for young people so youth groups and one to one support can continue. Planning and risk management is being undertaken to manage the transition back to the offices and the provision of face to face youth services.

Risk Description – Reputation
Negative media and social media regarding trans young people can have a significant impact on their health and wellbeing. Where messages specifically link to the work of LGBT Youth Scotland there is a small risk of reputational damage.
Strategy to manage risk The Leadership Team have oversight of all comms messages and responses. A comms flow chart provides guidance on managing requests from media sources and communication is maintained with key partners including Equality Network, Stonewall Scotland and the Scottish Trans Alliance, the children and young people's sector, as well as funders. If necessary, any actions that are threatening or criminal in nature will also be raised with the appropriate authorities.

Plans for Future Periods

Following a second year of uncertainty and change due to the global pandemic, in 2022/2023 our first priority is to ensure continued support to LGBTI Young People who access our direct services as we implement our new sustainable model of service delivery that combines both face to face and digital. This new model brings together the long term needs of LGBTI Young People, support and development for the team at LGBT Youth Scotland and our ambition to increase options for young people to access our service provision right across Scotland. This will ensure that we maintain our focus on maximising the direct impact we can have for LGBTI Young People.

The LGBT Charter is developing. We will continue to engage a wide range of clients across Education and look to develop a roadmap to expand the Education offering from primary to tertiary audiences. In addition, through investment, we will develop programmes for the third sector, the public sector and wider industry to grow the number of organisations actively supporting LGBT inclusion through the Charter programme. Charter delivery will evolve further but evaluation of the training impact has confirmed that we will maintain the online self-directed training provision combined with facilitated sessions and bring in stand-alone online self-directed training. This work is aimed at strengthening the wider impact we have across Scotland through creating more inclusive education, service and workplace environments.

Our youth voice programmes continue to focus on Trans Rights, engaging with key decision makers across the policy landscape around Gender Recognition Reform and Trans Healthcare. In addition, we will be launching our Life in Scotland research, the largest independent survey of LGBTI Young People across Scotland followed by in-depth reports on key areas of need within Scotland.

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

Plans for Future Periods (continued)

Alongside our external programmes, we continue to look to maintain and grow our communications channels to amplify the voices of young LGBTI people across Scotland, to share the impact of our work and to look to strengthen our unrestricted income.

Underpinning this wide programme of work, focus will remain on staff health and wellbeing.

In 2022/2023 we are also looking to develop the 2023 onwards strategy for launch in the new financial year.

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 2021 to reflect changes to how we govern the charity, bringing it in line with the Companies Act 2006 and reflecting necessary updates as a result of Covid 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

Most 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;
- 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.

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

Structure, Governance and Management (continued)

Members of the board of directors

Members of the board of directors who served during the year and up to the date of this report are set out on page 14 of the financial statements.

Related parties

LGBT Youth Scotland co-operates with two separately constituted groups in the pursuit of their 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. Allsorts provides services to young people aged 13-25 in the Dundee area.

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 twelve members of the board from a variety of backgrounds relevant to the work of the charity.

The Board has two 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. Work has moved forward to establish the Youth Reference Group to 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 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.

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

Reference and Administrative Information

Charity name

LGBT Youth Scotland

Board of Directors

Lewis Shand Smith	Convener	
Audrey Connolly	Vice Convener	
Katherine Burrows	Treasurer	(resigned 27 November 2021)
Danielle Eadie	Treasurer	(appointed 27 November 2021)
Nic Mooney		(appointed 22 November 2021)
Hamish Leiper		(resigned 27 November 2021)
Ian Rivers		
Dean Fostekew		
Erika Schmidt		(resigned 27 November 2021)
Justin Beck		
Chenai Mautsi		
Diletta Taris		
Glenn Exton		
Mark Meechan		(appointed 27 November 2021)
James Blair		(appointed 27 November 2021)

Company Secretary

Dr Mhairi Crawford

Senior Management Team

Dr Mhairi Crawford	Chief Executive	
Cara Spence	Head of Programmes	
Nicola Booth	Head of Youth Work	
Michelle Sodo	Head of Operations	
Jane Griffin	Head of Partnerships	(resigned 9 July 2021)
Ali Kerr	Head of Partnerships	(appointed 13 September 2021)

Registered Office and Operational Address

5/1 Mitchell House
Mitchell Street
Edinburgh EH6 7BD

Company Number

SC244805

Senior Statutory Auditor

Ingela Louise Presslie

Independent Auditors

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

Bankers

Royal Bank of Scotland
31 North Bridge, Edinburgh EH1 1SK

Solicitors

MacRoberts
Excel House, 30 Sempole Street, Edinburgh EH3 8BL

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

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 he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

A resolution to re-appoint Whitelaw Wells as auditors for the ensuing year will be proposed at the annual general meeting.

LGBT Youth Scotland

DIRECTORS' REPORT

For the year ended 31 March 2022

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 24 August 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Danielle Eadie', written in a cursive style.

Danielle Eadie
Treasurer

LGBT Youth Scotland

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

For the year ended 31 March 2022

Opinion

We have audited the financial statements of LGBT Youth Scotland for the year ended 31 March 2022, 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 2022 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.

LGBT Youth Scotland

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

For the year ended 31 March 2022

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 identified 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:

LGBT Youth Scotland

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND DIRECTORS

For the year ended 31 March 2022

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.



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

24 August 2022

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 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<u>Income and endowments from:</u>					
<i>Donations and legacies</i>	2	99,307	-	99,307	82,606
<i>Charitable activities</i>					
Grants	3	99,034	1,156,315	1,255,349	1,124,985
<i>Other trading activities</i>					
Fee income		82,928	-	82,928	64,947
Other income		10	-	10	1,525
<i>Investments</i>					
Dividends		9,190	-	9,190	5,658
Bank interest receivable		56	-	56	168
Total income		290,525	1,156,315	1,446,840	1,279,889
<u>Expenditure on:</u>					
<i>Raising funds</i>	4	21,826	-	21,826	45,605
<i>Charitable activities</i>	5	216,279	1,082,887	1,299,166	1,092,521
Total expenditure		238,105	1,082,887	1,320,992	1,138,126
Net (loss)/gain on investments	11	(2,117)	-	(2,117)	33,968
Net income for the year	8	50,303	73,428	123,731	175,731
Transfers between funds	14	(11,414)	11,414	-	-
Other recognised gains					
Actuarial gains/(losses) on pension provision	16	18,300	-	18,300	(2,000)
Net movement in funds for the year		57,189	84,842	142,031	173,731
Reconciliation of funds	14				
Total funds brought forward		387,313	145,280	532,593	358,862
Total funds carried forward		444,502	230,122	674,624	532,593

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 23 to 40 form part of these financial statements.

LGBT Youth Scotland

BALANCE SHEET

As at 31 March 2022

	Notes	£	2022 £	2021 £
FIXED ASSETS				
Tangible assets	10		1,628	-
Investments	11		168,347	162,803
			<hr/>	<hr/>
			169,975	162,803
			<hr/>	<hr/>
CURRENT ASSETS				
Debtors	12	50,167		84,283
Cash at bank and in hand		603,140		402,382
		<hr/>		<hr/>
		653,307		486,665
CURRENT LIABILITIES				
Creditors: Amounts due within one year	13	(121,908)		(67,875)
Provisions for liabilities due within one year - Pensions	16	(9,000)		(8,000)
Provisions for liabilities due within one year - Other		(6,750)		(3,000)
		<hr/>		<hr/>
NET CURRENT ASSETS			515,649	407,790
			<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			685,624	570,593
Provisions for liabilities due after more than one year	16		(11,000)	(38,000)
			<hr/>	<hr/>
NET ASSETS	15		674,624	532,593
			<hr/>	<hr/>
FUNDS				
Unrestricted - General	14		437,752	387,313
Unrestricted – Designated	14		6,750	-
Restricted	14		230,122	145,280
			<hr/>	<hr/>
TOTAL FUNDS			674,624	532,593
			<hr/>	<hr/>

These accounts are prepared in accordance with the special provision of Part 15 of the Companies Act 2006.

Approved by the Directors on 24 August 2022 and signed on their behalf by:



Danielle Eadie
Treasurer

The notes on pages 23 to 40 form part of these financial statements.

LGBT Youth Scotland
CASH FLOW STATEMENT

As at 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities (below)	201,344	46,520
Cash flows from investing activities:		
Dividends received	9,190	5,658
Bank interest received	56	168
Purchase of fixed assets	(2,171)	-
Purchase of investments	(7,661)	(5,658)
Net cash (used in)/provided by investing activities	(586)	168
Change in cash and cash equivalents in the reporting period	200,758	46,688
Cash and cash equivalents brought forward	402,382	355,694
Cash and cash equivalents carried forward	603,140	402,382
<u>Cash and cash equivalents</u>		
Instant access bank deposits	602,990	401,292
Cash in hand	150	1,090
	603,140	402,382
<u>Reconciliation of net income to net cash flow from operating activities</u>		
Net income for the year	142,031	173,731
(as per Statement of Financial Activities)		
<u>Adjusted for:</u>		
Depreciation	543	-
Loss/(gain) on investments	2,117	(33,968)
Dividends received	(9,190)	(5,658)
Bank interest received	(56)	(168)
Decrease/(increase) in debtors	34,116	(50,962)
Increase/(decrease) in creditors	31,783	(36,455)
Net cash provided by operating activities	201,344	46,520

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

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. This assessment of going concern includes the expected impact of COVID-19 to the entity in the 12 months following the signing of these financial statements.

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 11, 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.

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

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 those staff costs associated with preparing funding applications and meeting grant monitoring requirements. 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.
- 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.

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.

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

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.

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.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Donations	99,307	-	99,307	82,606
	<hr/>	<hr/>	<hr/>	<hr/>
	99,307	-	99,307	82,606
	<hr/>	<hr/>	<hr/>	<hr/>

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

3. INCOME FROM CHARITABLE ACTIVITIES: GRANTS

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Bank of Scotland Foundation	-	86,230	86,230	-
Baillie Gifford Community Award	-	-	-	3,000
BBC Children in Need	-	36,613	36,613	23,306
Blackbaud	-	4,097	4,097	-
Cash Back for Communities	-	-	-	3,629
City of Edinburgh Council	-	88,048	88,048	57,643
Dumfries and Galloway Council	-	25,682	25,682	22,682
Dundee City Council	-	14,061	14,061	3,516
East Dunbartonshire Council	7,500	7,500	15,000	15,000
Edward Gostling Foundation	-	5,000	5,000	-
Falkirk Council	-	30,000	30,000	30,000
Gannochy Trust	-	10,000	10,000	12,000
Glasgow City Council	-	61,693	61,693	32,322
Henry Smith Foundation	-	60,000	60,000	60,000
Henry Smith Foundation	-	53,500	53,500	-
Hollywood Trust	-	63,212	63,212	45,000
Hugh Fraser	-	3,000	3,000	-
Nancy Massie Charitable Trust	-	2,500	2,500	-
National Lottery Community Fund	-	38,500	38,500	50,850
NHS	-	156,529	156,529	117,019
Northwood	-	-	-	10,000
Paul Hamlyn Foundation	-	-	-	30,000
Robertson Trust	-	18,000	18,000	18,000
Scottish Borders Council	-	15,775	15,775	36,775
Scottish Government CYP&FEIF	75,000	-	75,000	75,000
Scottish Government – PECF	-	-	-	260,000
Scottish Government – VAWG	-	20,000	20,000	40,000
Scottish Government – TSRF	-	-	-	78,125
Scottish Government – Covid	-	-	-	41,500
Scottish Government – Equality & HR	-	270,965	270,965	-
Scottish Government – SG DES	-	23,980	23,980	-
South Ayrshire Council	-	12,156	12,156	9,995
STV Appeal	2,000	-	2,000	-
Third Sector Dumfries & Galloway	-	20,000	20,000	-
Youthlink Scotland	13,034	27,692	40,726	47,473
Other Small Grants (up to £1,500)	1,500	1,582	3,082	2,150
	99,034	1,156,315	1,255,349	1,124,985

LGBT Youth Scotland
NOTES TO THE ACCOUNTS
For the year ended 31 March 2022

4. EXPENDITURE ON RAISING FUNDS

	HQ £	Total 2022 £	Total 2021 £
Staff costs (Note 7)	17,559	17,559	37,353
Project costs	2,071	2,071	3,877
Staff travel and other costs	211	211	1,032
Training and conferences	101	101	196
Repairs	-	-	1,382
Postage and stationery	125	125	425
Telephones and communication	1,657	1,657	1,114
Affiliations	92	92	226
Bad debts and miscellaneous	10	10	-
	<hr/> 21,826	<hr/> 21,826	<hr/> 45,605
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	HQ £	Adult Volunteer £	National Programs £	Youth Work £	Total 2022 £	Total 2021 £
Staff costs (Note 7)	215,583	38,153	277,212	507,403	1,038,351	877,837
Project costs	1,209	6,463	14,356	6,889	28,917	31,464
<i>Support costs</i>						
Staff travel and other costs	14,467	505	3,983	11,426	30,381	7,455
Training and conferences	12,447	741	1,349	1,628	16,165	7,159
Rent	52,387	-	-	10,182	62,569	49,875
Heat and light	3,079	-	-	-	3,079	2,705
Insurance	4,866	-	-	795	5,661	4,199
Repairs	14,190	-	4,249	8,281	26,720	25,503
Postage and stationery	1,572	64	339	1,294	3,269	3,765
Telephones and communication	21,406	1,124	11,374	17,656	51,560	49,232
Miscellaneous	5,773	-	624	1,754	8,151	404
Affiliations	2,755	-	100	205	3,060	2,700
Pension scheme interest payable	300	-	-	-	300	1,000
Depreciation	543	-	-	-	543	-
Bad debts	90	-	1,924	-	2,014	3,661
Organisational charge	(192,400)	4,949	75,508	111,943	-	-
Irrecoverable VAT	11,636	-	-	-	11,636	14,431
<i>Governance costs</i>						
Audit fees	5,250	-	-	-	5,250	6,320
Board meeting costs	1,465	-	75	-	1,540	4,811
	<u>176,618</u>	<u>51,999</u>	<u>391,093</u>	<u>679,456</u>	<u>1,299,166</u>	<u>1,092,521</u>

6. SUMMARY ANALYSIS OF EXPENDITURE AND RELATED INCOME FOR CHARITABLE ACTIVITIES

	HQ £	Adult Volunteer £	National Programs £	Youth Work £	Total 2022 £	Total 2021 £
Total expenditure	(198,444)	(51,999)	(391,093)	(679,456)	(1,320,992)	(1,138,126)
<u>Income from:</u>						
Donations and legacies	99,307	-	-	-	99,307	82,606
Grants	96,534	18,222	364,351	776,242	1,255,349	1,124,985
Trading activities	8,089	-	74,849	-	82,938	66,472
Investments	9,246	-	-	-	9,246	5,826
	<u>14,732</u>	<u>(33,777)</u>	<u>48,107</u>	<u>96,786</u>	<u>125,848</u>	<u>141,763</u>
Net income/(expenditure) before investment gains						

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

7. STAFF COSTS AND NUMBERS	2022	2021
	£	£
Wages and salaries	941,268	819,139
Social Security costs	79,424	66,546
Defined contribution pension costs	35,218	27,636
Redundancy	-	1,869
	<hr/>	<hr/>
	1,055,910	915,190
	<hr/>	<hr/>

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

	2022	2021
Project workers	28	15
Operational staff and management	16	13
Sessional staff	-	14
	<hr/>	<hr/>
	44	42
	<hr/>	<hr/>

All sessional staff were moved to part-time permanent contracts from the 1st of April 2021.

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

The total remuneration paid to key management during the year was £226,884 (2021: £233,124).

The policy for redundancy follows the statutory redundancy provisions.

8. NET INCOME FOR THE YEAR	2022	2021
	£	£
This is stated after charging:-		
Auditor's remuneration: audit fees	5,250	6,320
Operating lease rentals	26,000	26,000
	<hr/>	<hr/>

No director received any remuneration for services as a director in either the current or previous years. One director (2021: no directors) received reimbursements of £350 (2021: £nil) for travelling expenses incurred while acting on behalf of the charity.

Total income for the year was £1,446,840 (2021: £1,279,889) of which £290,525 (2021: £241,593) was unrestricted and £1,156,315 (2021: £1,038,296) was restricted.

Total expenditure for the year was £1,320,992 (2021: £1,138,126) of which £238,105 (2021: £125,797) was unrestricted and £1,082,887 (2021: £1,012,329) was restricted.

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

LGBT Youth Scotland
NOTES TO THE ACCOUNTS
For the year ended 31 March 2022

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 2021	1,412	1,412
Additions	2,171	2,171
	<hr/>	<hr/>
At 31 March 2022	3,583	3,583
	<hr/>	<hr/>
Depreciation		
At 1 April 2021	1,412	1,412
Charge in the year	543	543
	<hr/>	<hr/>
At 31 March 2022	1,955	1,955
	<hr/>	<hr/>
Net book value		
At 31 March 2022	1,628	1,628
	<hr/>	<hr/>
At 31 March 2021	-	-
	<hr/>	<hr/>

11. INVESTMENTS

	2022 £
Fair value of quoted investments at 31 March 2021	162,801
Additions	7,661
Unrealised (loss) on revaluation	(2,117)
	<hr/>
Fair value of quoted investments at 31 March 2022	168,345
Unquoted investments – dormant subsidiary	2
	<hr/>
Fair value of total investments at 31 March 2022	168,347
	<hr/>
Historical cost of investments held at 31 March 2022	163,319
	<hr/>

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

11. INVESTMENTS (continued)

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 2022 was £2. There was no profit or loss for the year ended 31 March 2022.

12. DEBTORS

	2022	2021
	£	£
Grants receivable	20,606	61,161
Other debtors	21,107	13,411
Prepayments	6,926	9,711
Accrued income	1,528	-
	<hr/>	<hr/>
	50,167	84,283
	<hr/>	<hr/>

13. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	28,827	17,330
PAYE and NI	22,777	20,333
Deferred income	56,779	20,800
VAT liability	13,525	9,412
	<hr/>	<hr/>
	121,908	67,875
	<hr/>	<hr/>

Deferred income

	2022	2021
	£	£
Balance at 31 March 2021	20,800	43,797
Released to Statement of Financial Activities	(20,800)	(43,797)
Amounts received and deferred during the year	56,779	20,800
	<hr/>	<hr/>
	56,779	20,800
	<hr/>	<hr/>

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

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

14. MOVEMENTS IN FUNDS	At 1 April 2021 £	Income	Expenditure	Reclass- ifications £	Transfers £	Other Gains/ (Losses) £	At 31 March 2022 £
Restricted funds							
Adult Volunteer Project	22,500	18,222	(52,001)	-	11,279	-	-
Borders	5,511	-	-	(5,511)	-	-	-
Clackmannanshire	1,257	-	-	(1,257)	-	-	-
Dundee	5,143	-	-	(5,143)	-	-	-
Dumfries and Galloway:							
Young People	13,870	-	-	(13,870)	-	-	-
Edward Gostling Foundation	-	5,000	-	-	-	-	5,000
Falkirk	4,653	-	-	(4,653)	-	-	-
Glasgow	14,490	-	-	(14,490)	-	-	-
Henry Smith	30,256	-	-	(30,256)	-	-	-
LGBT Charter	7,391	39,498	(44,535)	-	-	-	2,354
National Programmes	-	317,353	(306,894)	(1,784)	135	-	8,810
NHS Lothian	1,214	-	-	(1,214)	-	-	-
Perth	9,000	-	-	(9,000)	-	-	-
Robertson Trust	11,618	-	-	(11,618)	-	-	-
Scottish Government - PECF	(1,599)	-	-	1,599	-	-	-
Scottish Government – VAWG	(185)	-	-	185	-	-	-
South Ayrshire	5,161	-	-	(5,161)	-	-	-
Youthwork – Digital	15,000	201,340	(131,820)	4,525	-	-	89,045
Youthwork – Central & North	-	125,665	(145,891)	57,402	-	-	37,176
Youthwork – East	-	158,657	(153,707)	6,725	-	-	11,675
Youthwork – South	-	166,290	(131,551)	19,031	-	-	53,770
Youthwork – West	-	124,290	(116,488)	14,490	-	-	22,292
Total restricted funds	145,280	1,156,315	(1,082,887)	-	11,414	-	230,122
Unrestricted funds							
General funds	387,313	290,525	(238,105)	-	(18,164)	16,183	437,752
Designated funds							
Dilapidation fund	-	-	-	-	6,750	-	6,750
Total unrestricted funds	387,313	290,525	(238,105)	-	(11,414)	16,183	444,502
Total funds	532,593	1,446,840	(1,320,992)	-	-	16,183	674,624

Transfers

At the start of the year the directors decided that some of the fund names and descriptions did not best describe the activities to which they relate. As such, new funds were created and transfers were made into these new funds as appropriate.

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

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

14. MOVEMENTS IN FUNDS (continued)

Restricted Funds

Adult Volunteer Project is funded by the Paul Hamlyn Foundation 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. The Scottish Government National Voluntary Organisations Support Fund (administered by YouthLink Scotland) supports organisational capacity building.

Borders is funded by Borders Council to support service delivery in the Borders area. This fund is now included in Youthwork East.

City of Edinburgh Council funding aims to support the personal and social development of young people through the delivery of effective universal youth work programmes.

Clackmannanshire is funded by Clackmannanshire Council to provide individual and group support for LGBT young people in the Clackmannanshire area. This fund is now included in Youthwork Central & North.

Dundee is funded by Dundee City Council and NHS Tayside to support youth service activity and projects. This fund is now included in Youthwork Central & North.

Dumfries and Galloway Young People is funded by the Holywood Trust, Henry Smith, Dumfries & Galloway Council and the Dumfries & Galloway Equality Partnership for service development and delivery in Dumfries and Galloway. This fund is now included in Youthwork South.

East Dunbartonshire is funded by East Dunbartonshire Council to provide a programme of activities for supporting LGBT young people in East Dunbartonshire.

Edward Gostling Foundation funding supports a capital project to improve accessibility to our Edinburgh Youth Space.

Falkirk is funded by Falkirk Council to support Falkirk youth work delivery. This fund is now included in Youthwork Central & North.

Glasgow is funded by Glasgow City Council and NHS Greater Glasgow and Clyde to support the delivery of youth work services in Glasgow. This fund is now included in Youthwork West.

HBT Bullying Seminars is funded by the Scottish Government to support the roll out and implementation of Addressing Inclusion and Respect for All.

Henry Smith funding is to help remove barriers to attainment for LGBTI young people in multiple areas of Scotland; building their confidence, resilience and skills and supporting them to move on to positive destinations. A further grant supported the digital youth work project. This fund is now included in Youthwork Central & North, South and Digital.

Inverness was provided project funding by Youthlink Scotland for a youth work mental health and wellbeing project.

LGBT Charter is funded by local councils to support the implementation of the LGBT Charter to targeted bodies in their geographic areas.

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

14. MOVEMENTS IN FUNDS (continued)

Life Changes Trust project is to help develop and implement a new Youth Commission focused on the need and experiences of LGBT care experienced young people.

National Programmes supports the Youth Reference Group who 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 experiences of the young people the charity works with.

NHS Lothian funding supports the provision of services to support the sexual health and wellbeing of LGBT young people. This fund is now included in Youthwork East.

Perth is funded by The Gannochy Trust and The Robertson Trust to support the development and delivery of youth work services in the area. This fund is now included in Youthwork Central & North.

Robertson Trust funding supports the development and delivery of youth work services in Perth, Inverness and Dundee. This fund is now included in Youthwork Central & North.

Scottish Government funding is to support a programme of work that aims to reduce the discrimination experienced by LGBTI 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 LGBTI young people to engage in civic Scotland. This includes policy and participation work, engaging with schools and education authorities, co-ordination of LGBT History Month and the implementation of the LGBT Charter. This fund is now included in National Programmes.

Scottish Government – VAGW funding supports a project which 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 women and children affected by gender based violence. This fund is now included in National Programmes.

South Ayrshire is funded by South Ayrshire Council to support the delivery and development of local youth work services. This fund is now included in Youthwork South.

Youthwork – digital is funded by the Henry Smith Covid 19 Grant Programme and Children in Need to support the ongoing development and delivery of the digital youth work service through Covid.

Youthwork – Central & North is funded by Dundee City Council, NHS Tayside, Falkirk Council, Henry Smith, The Gannochy Trust, The Robertson Trust and Youthlink Scotland to support the development and delivery of youth work services in the Central & North of Scotland and additional project work.

Youthwork – East is funded by NHS Lothian, Edinburgh City Council and the Scottish Borders Council to support the development and delivery of youth work services in the East of Scotland.

Youthwork – South is funded by The Holywood Trust, Henry Smith, Dumfries & Galloway Council, the Dumfries & Equality Partnership and South Ayrshire Council to support the development and delivery of youth work services in the South of Scotland.

Youthwork – West provides youth work services to young people in the West of Scotland and is funded by Glasgow City Council, NHS Greater Glasgow & Clyde and East Dunbartonshire Council to support the development and delivery of youth work services in the West of Scotland.

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

14. MOVEMENTS IN FUNDS	At 1 April 2020 £	Income £	Expenditure £	Transfers £	Other Gains/ (Losses) £	At 31 March 2021 £
Restricted funds						
Adult Volunteer Project	27,463	47,918	(52,881)	-	-	22,500
Borders	-	36,775	(31,264)	-	-	5,511
Charterwork	-	30,591	(23,200)	-	-	7,391
City of Edinburgh Council	-	34,602	(34,602)	-	-	-
Clackmannanshire	1,257	-	-	-	-	1,257
Dundee	-	22,910	(17,767)	-	-	5,143
Dumfries and Galloway:						
Young People	-	109,349	(95,479)	-	-	13,870
East Dunbartonshire	-	7,450	(7,450)	-	-	-
Falkirk	-	30,000	(25,347)	-	-	4,653
Glasgow	-	50,732	(42,231)	5,989	-	14,490
HBT Bullying Seminars	2,608	-	(2,600)	(8)	-	-
Henry Smith	16,023	60,000	(45,767)	-	-	30,256
Inverness	-	5,200	(5,200)	-	-	-
Life Changes Trust	18,626	-	(19,138)	512	-	-
NHS Lothian	-	101,214	(100,000)	-	-	1,214
Perth	11,250	12,000	(14,250)	-	-	9,000
Robertson Trust	13,745	18,000	(20,127)	-	-	11,618
Scottish Government	6,073	260,000	(267,672)	-	-	(1,599)
Scottish Government – VAWG	818	40,000	(41,003)	-	-	(185)
Scottish Government – COVID	-	119,625	(119,625)	-	-	-
South Ayrshire	14,957	12,495	(22,291)	-	-	5,161
Youth work – digital	-	39,435	(24,435)	-	-	15,000
Total restricted funds	112,820	1,038,296	(1,012,329)	6,493	-	145,280
Unrestricted funds						
General fund	246,042	241,593	(125,797)	(6,493)	31,968	387,313
Total unrestricted funds	246,042	241,593	(125,797)	(6,493)	31,968	387,313
Total funds	358,862	1,279,889	(1,138,126)	-	31,968	532,593

NOTES TO THE ACCOUNTS

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2021 as represented by:				
Investments	162,803	-	-	162,803
Net current assets	262,510	-	145,280	407,790
Provision for liabilities due after more than one year	(38,000)	-	-	(38,000)
	<hr/>	<hr/>	<hr/>	<hr/>
	387,313	-	145,280	532,593

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

16. PENSIONS

The company participates in the scheme, a multi-employer scheme which 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 2020. This actuarial valuation was certified on 21 December 2021 and 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 2022 to 31 May 2024:	£1,507,960 per annum
	(payable monthly and increasing by 3% each year on 1st April)

Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 29 February 2028.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2026:	£1,404,638 per annum
	(payable monthly and increasing by 3% each on 1st April)
From 1 April 2019 to 30 September 2027:	£136,701 per annum
	(payable monthly and increasing by 3% each on 1st April)

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

LGBT Youth Scotland
NOTES TO THE ACCOUNTS
For the year ended 31 March 2022

16. 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.

	2022	2021
	£	£
Present value of provision	20,000	46,000
	<u>20,000</u>	<u>46,000</u>

Reconciliation of Opening and Closing Provisions

	2022	2021
	£	£
Provision at start of period	46,000	51,000
Unwinding of the discount factor (interest expense)	300	1,000
Deficit contribution paid	(8,000)	(8,000)
Remeasurements - impact of any change in assumptions	(18,300)	2,000
	<u>20,000</u>	<u>46,000</u>
Provision at end of period	20,000	46,000

Income and Expenditure Impact

	2022	2021
	£	£
Interest expense	300	1,000
Remeasurements – impact of any change in assumptions	18,300	2,000

Assumptions

	2022	2021	2020
Rate of discount (% per annum)	2.30	0.86	2.57

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.

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

16. PENSIONS (continued)

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

Deficit Contributions Schedule

	£
2023	9,000
2024	9,000
2025	2,000

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.

Contingent Liability

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 2021. At this date the estimated employer debt for LGBT Youth Scotland was £293,614, which includes the provision recognised in the financial statements above. The Directors have no intention of withdrawing from the scheme in the foreseeable future.

17. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2022 the company had total commitments under operating leases, payable as set out below.

	Land and Buildings	Office Equipment	Total 2022	Total 2021
	£	£	£	£
Within 1 year	26,000	1,430	27,430	27,430
Within 1-5 years	104,000	1,788	105,788	107,318
After 5 years	65,000	-	65,000	91,000
	<hr/>	<hr/>	<hr/>	

18. RELATED PARTY TRANSACTIONS

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

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

LGBT Youth Scotland

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

19. 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 and the company has no subsidiary undertakings.

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