

Charity No: SC002538

Company No: SC101671

**SCOTLAND YARD ADVENTURE CENTRE
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

SCOTLAND YARD ADVENTURE CENTRE

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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SCOTLAND YARD ADVENTURE CENTRE

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:	Marian Keogh	Resigned as Chair & Trustee 12th August 2024
	Ian Harris	Appointed as Chair 29th August 2024
	Hazel McIntyre	Treasurer
	Caroline Scott	
	Claire Lumsdaine	Resigned 21st August 2024
	David Bowerman	
	Gareth McGuinness	Appointed 28th March 2025
	John Cox	Appointed 29th May 2025
	Kate Hayes	
	Kim McAllister	
	Neil Granger	
	Patricia Jackson	
	Peter Tyson	

Company Secretary: Celine Sinclair

Principal Office: 22 Eyre Place Lane
Edinburgh, EH3 5EH

Key Management Personnel: Celine Sinclair - Chief Executive Officer
Jenny MacDonald – Deputy CEO
Patricia Stewart – Director of Resources

Charity Number: SC002538

Company Number: SC101671

Independent Auditors: Wbg (Audit) Limited
168 Bath Street
Glasgow
G2 4TP

Bankers: Virgin Money
Hanover Street Branch
PO Box 23015
Edinburgh, EH2 2ZH

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REFERENCE AND ADMINISTRATIVE INFORMATION

Bankers: Royal Bank of Scotland plc
PO Box 51
36 St Andrews Square
Edinburgh, EH2 1AD

Pension Scheme Administrators: Royal London
80 Fenchurch Street
London
EC3M 4BY

The Pension Trust
210 – 212 Borough High Street
London
SE1 1JX

SCOTLAND YARD ADVENTURE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

The Trustees are pleased to present their annual Trustees' Report, together with the financial statements of the charity for the year ending 30 June 2025. The report and financial statements are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006, the Memorandum and 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 2015).

Objectives and Activities

Purposes

The purpose of the organisation is wholly charitable. In particular, the purpose is to:

- improve the conditions of life for children and young people with additional support needs (ASN), their families and other children in the community using the medium of play and through the provision of educational and recreational facilities and activities;
- maintain and develop purpose-built adventure playgrounds for indoor and outdoor play for children and young people with ASN and their families;
- provide care, respite, support, fun, and friendship to all the children, young people, parents, and carers who use the services of the Charity;
- advance the education of the children and young people who use the facilities and services of the Charity by providing them with opportunities for individual challenge and personal growth in an environment which values their independence and achievements;
- support families with children and young people with ASN by providing family support through sharing of services and information;
- advance education in, and promote inclusive and adventure play for, children and young people with ASN across Scotland by sharing the knowledge and skills of the Charity.

Achievements and Performance

The Yard's performance is underpinned by a five-year strategic plan and an annual service plan. The annual service plan is reviewed mid-year. Areas of focus are:

- Growth – extend our reach whilst providing a trusted high quality personalised service to children and families.
- People – attract and retain people inspired by our purpose and values and provide opportunities for learning and development to ensure we are an employer of choice.
- Influence and Value – provide value and positively influence families, communities, funders, and other supporters to achieve positive outcomes for children with disabilities.
- Sustainability - deliver a sustainable funding model that provides value for money and business growth in becoming a national charity.

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Targets are set for the CEO and all employees in line with the service plan priorities. These are reviewed regularly. Factors that lie out with The Yard's control but affect the achievement of its objectives are monitored and managed, including the financial climate, local authority funding priorities, Scottish Government priorities and demand for services from families.

This year we have made excellent progress on many objectives, and the team are to be congratulated on their commitment and determination to make a difference to the children and families we support.

The Yard Glasgow

In January 2025, following lengthy discussions with Glasgow City Council and Glasgow Life, we were delighted to sign a 20-year lease for Linn Park Adventure Centre and a 3-year service agreement. Using Scottish Government funding, which we secured in October 2023 through our campaign 'Our Kids Won't Wait', combined with donations from Hugh Fraser Foundation, Children's Aid, Spifox, Robert Barr Charitable Trust and Edward Gosling Foundation, we were able to renovate the building which was completed at the beginning of June. Many thanks to our contractors, CCG and Aecom who worked tirelessly to hit this deadline. After a tremendous team effort, involving people from across the organisation and corporate volunteers, we were able to open The Yard Glasgow for family service on the 28th June 2025. Many thanks are also due to the individuals and organisations who answered our call for donations of toys ensuring that the children and young people have a welcoming, fun environment in which to play both indoors and outside.

In the next year we will consult with families to inform how we develop our services, and we will continue to raise funds to improve the accessibility of our fantastic outdoor space.

The Yard Dundee

In last year's annual report, we reported that we had been given sole use of our centre at 14 Drumlanrig Place. In October 2024 we took ownership of building and in December started a £1.5m refurbishment programme which was completed in September 2025 and will allow us to increase the scope and scale of our services in the city. This major refurbishment would not have been possible without funding from The Robertson Trust, Gannochy Trust, Edward Gosling Foundation, NHS Tayside Charitable Foundation and many more.

While the refurbishment programme is being undertaken, we secured temporary accommodation at Dundee East Community Sports Club. Working with Dundee City Council we were contracted to run a holiday service at Kings Park school in April 2025, and the school summer holidays, prior to returning to our permanent home. We have continued our partnership with Dundee Bairns, who have provided a picnic lunch for families attending our services during the holidays. For a second year we supported pupils from six primary schools transitioning to secondary school. This support helps pupils, teachers and parents navigate an important and potentially challenging time, successfully.

SCOTLAND YARD ADVENTURE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

The Yard Edinburgh

We have refreshed and updated the outdoor space at The Yard Edinburgh. We now have an accessible multi sports area and with support from Splash Projects have new, permanent, outdoor wooden play equipment. Our fun and friendship clubs promote independence and a chance to form connections while providing respite for parents. We started a new club to support young people transition from The Yard to adult services.

In October 2024 with funding from the Whole Family Wellbeing Fund we collaborated with partners in both the public and charitable sectors, to launch the Edinburgh Disability and Neurodiversity Hub Collaborative (EDAN). Using spaces provided by The Yard and Bardardo's, we have family-focused environments where families can access the services they need, when they need them. We bring together professionals from different fields to provide a wide range of support. Family feedback has been used to develop the services, and we have been told funding will continue for a further two years. This was one family's feedback from our last survey of the EDAN service.

'The EDAN Hub has been invaluable for my son. He has met new friends and has somewhere to go while he is struggling with school anxiety.'

This transformative multi-agency approach is the first of its kind in Scotland supporting children at point of need, not point of diagnosis. We are working with The Convention of Scottish Local Authorities (COSLA) to share this approach across all local authorities in Scotland.

The Yard Fife

In November 2024 we were advised we needed to vacate the Argos centre, where we ran our weekend service, by the middle of December. With support from the community and Fife Council we were able to relocate to the Overton Centre in Kirkcaldy. Following some modifications we resumed our weekend family service in our new home within one month.

Digital Learning Platform

In partnership with Tailor Ed, we began investigating the demand and practicality of developing a digital learning platform. Our target audience are those supporting children and young people with disabilities and or neurodivergent, and more generally, helping others to enhance inclusive practices across a wide range of sectors and setting. Additionally, the aim is that the learning platform becomes revenue generating helping our financial sustainability.

The training harnesses the years of learning and experience of The Yard and Tailor Ed. Following in house assessment of the material, we are now developing digital modules using external digital content and animation expertise. We are delighted to have received support from the STV Children's Appeal, Scottish Enterprise and Just Enterprise to help us deliver this exciting development.

We plan that the training receives Qualification Authority recognition helping practitioners obtain professional qualifications.

SCOTLAND YARD ADVENTURE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

Plans for the future

The Yard's Trustees hold an annual planning day to agree the priorities and work programme for the next financial year and review the aims for the two years beyond that. For 2025/2026 we will:

- Complete the renovation of The Yard Dundee, achieve Care Inspectorate registration, and develop our services;
- Launch a capital appeal to develop the playground at The Yard Glasgow, achieve Care Inspectorate registration to enable us to develop our services;
- Pilot our online training offer;
- Upgrade our use of technology in Finance and HR.

Financial Review

The Yard's operation produced a surplus for the year of £944k (2024: £316k surplus). The surplus relates to fundraising undertaken to fund the capital refurbishment of The Yard Dundee and The Yard Glasgow.

The total value of funds held on 30 June 2025 amounted to £2,000k comprising of £1,439k of a restricted nature and £561k of an unrestricted nature. The Unrestricted Fund balance includes general unrestricted reserves of £351k with the balance being funds designated for a specific purpose by management. Restricted Funds include £1,314k Capital Funds which will be released as depreciation over time.

Reserves Policy

Our Reserves policy is unchanged, seeking to cover three months of ordinary operating expenditure. There have been occasions when we have not met this requirement during the year mainly due to the timing of receipts and the cashflows relating to the significant refurbishment of our centres in Glasgow and Dundee. The Trustees have been kept fully informed and mitigating actions have been taken, where considered necessary. At the year end, this policy equated to a requirement of £605k.

Our supporters and funders

We continued to receive support and funding from The Scottish Government, other statutory bodies, a wide range of Trusts and Foundations, corporates and individuals. We receive a tremendous amount of support from volunteers, both at a corporate and individual level. As well as raising funds, they help on maintenance days with activities such as painting, clearing leaves, refilling sandpits, as well as supporting clubs and play sessions. The Yard would be a lesser place without them.

The largest sources of income for our operation, in addition to Scottish Government, throughout this period were The City of Edinburgh Council, Glasgow Life and the National Lottery Community Fund.

Substantial funding has also been provided by a wide variety of corporates, major donors and individuals, trusts, foundations and local community groups. Further detail is available in the Notes to the Annual Accounts. The Trustees are grateful to all the Charity's funders and supporters, whether big or small, named or anonymous, for their generosity and support.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

Risk in our Organisation

As with any organisation, the identification and management of risk is a key priority at The Yard and is a specific responsibility of the Trustees. A detailed risk register is maintained on an ongoing basis, identifying risks to which The Yard is exposed and how these are managed. Effective risk management is critical to both the day-to-day operation of the charity and the various stakeholders to whom the organisation owes a duty of care and to the long-term sustainability of The Yard. The risk register is regularly reviewed by the Audit & Finance Committee and by the Board, as a whole. Key risks identified are:

Risk	Strategy to Manage
A child suffers harm while on our premises	Robust 'Safer Recruitment Policy' in place covering selection, reference and disclosure checks, induction and a probation period. Regular training, and support and supervision for all staff including duty of candour training. All staff working with children or young people work in pairs or larger groups as a matter of course. Only a minority of our services are respite which reduces our risk profile. We build and maintain close relationships with all users of our services to ensure changes in behaviour are recognised and questioned. Our Responsible Adults Charter advises on rights and responsibilities and how to raise concerns.
Insufficient revenue generation and or fundraising impedes our operation	We continue to diversify our income sources to reduce the impact of one funder or contract closing. Monthly review of actual and anticipated income to highlight any problems early. Maintain reserves to cover short term shortfalls. Continue to raise the profile of the organisation to create opportunities to fundraise.
Loss of experienced staff and failure to recruit people with the necessary skills and experience at a salary we can afford	We focus on retaining our people by providing a competitive remuneration package benchmarked externally. Individual learning and development reviews inform our organisational training plan helping people to realise their potential. Employee engagement is tracked through regular surveys. Exit interviews are conducted. Through networking and social media presence we are building and maintaining our reputation as a good employer.

SCOTLAND YARD ADVENTURE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

Structure, Governance and Management

Constitution

Scotland Yard Adventure Centre, "The Yard", was incorporated on 3 November 1986. The company is a charitable company limited by guarantee with no share capital. The company's purposes and powers are prescribed by, and governed in accordance with its Articles of Association, which were revised and approved at the AGM in March 2023.

The board is made up of volunteer Trustees and is supported through a structure of sub committees who give specialist support and insight:

- Audit & Finance Committee: meets a minimum of 3 times per year
- Nominations & Governance Committee: meets a minimum of twice a year
- People Committee: meets a minimum of twice a year.

During the last year we completed a Trustee recruitment process recruiting and inducting 2 new Trustees. All Trustees are subject to a PVG check.

At the AGM, one-third of Trustees retire from office. Those retiring are those who have been longest in office since their last election or appointment. A retiring Trustee is eligible for re-election, subject to a maximum period of nine years of continuous service.

Organisational Structure

The Trustees meet regularly, to oversee the operation of the Charity and determine its strategic direction and policies. During the financial year to 30th June 2025, the Trustees met on seven occasions, 6 Board Meetings and a Development Day.

The Executive Team joined the Board for all or part of these meetings developing the working relationships and sharing experience and knowledge. Board meetings have continued to be predominantly held in person as we believe it fosters greater debate and team working. Sub-committee and ad hoc meeting may be held online.

A scheme of delegation is in place whereby the day-to-day responsibility for operation and administration rests with the Chief Executive, Celine Sinclair. The leadership team, working with the Chief Executive, comprise of a Deputy CEO, Director of Resources, Head of Service and Head of Partnerships.

Pay policy for senior staff

The Trustees consider the Chief Executive Officer, Deputy CEO and Director of Resources to be the key management personnel of the charity. The pay of the senior employees is reviewed annually, and any salary increases are dependent on individual performance, market rate and affordability.

Membership

Membership of the company is open to anyone over the age of 16 who agrees with the objectives of The Yard and on payment of an annual subscription. On 30th June 2025, the total membership of the company was 958 this is made up of 59 voting members and 899 non-voting members. Voting Members pay a membership fee of £10 per month and have the

SCOTLAND YARD ADVENTURE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

right to attend and vote at our AGM and any extraordinary general meetings. Their attendance at meetings counts toward the number required to be quorate and they may appoint a proxy. They may stand for election to become a Trustee. Non-Voting members pay a membership fee of £8 per month. They do not have the rights detailed above.

The Charity's Articles of Association prohibit the distribution of dividend. The liability of each Member in the event of winding-up is limited to £1. Over the year membership has increased by 109 members 13% from 849 members to 958 members. Regular users of The Yard are termed Young Adventurers. They have unlimited access to the Family Sessions and Clubs. We also have 118 families who hold Visiting Membership cards; these are occasional users who have a time-limited membership allowing access for a specific number of visits.

SCOTLAND YARD ADVENTURE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

Responsibilities of the Trustees

The charity Trustees (who are also the Directors of Scotland Yard Adventure Centre for the purposes of company law) are responsible for preparing a directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statement comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company'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 (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware. Every trustee has taken all the steps they ought to take as a trustee to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.


SCOTLAND YARD ADVENTURE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

Auditors

This report has been prepared in accordance with the provision of Part 15 of the Companies Act 2006 applicable to small companies.

Signed on behalf of the Trustees

Signed by:

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Ian Harris (Chair)

Trustee

30th October 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTLAND YARD ADVENTURE CENTRE

Opinion

We have audited the financial statements of Scotland Yard Adventure Centre (the 'charitable company') for the year ended 30th June 2025 which comprise the Statement of Financial Activities (including an income and expenditure account), the Balance Sheet, the Cash Flow Statement and the 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th June 2025, and of its incoming resources and application of resources, including 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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 Auditor's 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 other 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 charitable company'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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTLAND YARD ADVENTURE CENTRE

Other information

The other information comprises the information included in the Report and Financial Statements other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees 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 with the financial statements or our knowledge obtained in the course of 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 this gives rise to 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the 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 Trustees' Report which includes the directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors report and from preparing a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTLAND YARD ADVENTURE CENTRE

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company 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 under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charitable company, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTLAND YARD ADVENTURE CENTRE

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

Regulations and legislation pertinent to the charitable company's operations; and

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance; -
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business. As part of our testing, we reviewed journals related to depreciation, fixed asset disposals and accrued expenses among others, with nothing noted that would indicate management override of controls.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.


INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTLAND YARD ADVENTURE CENTRE

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006.

Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

0575527041FA406...

Claire Dalrymple FCCA (Senior Statutory Auditor)

30th October 2025

*168 Bath Street
Glasgow
G2 4TP*

For and on behalf of Wbg (Audit) Limited, Statutory Auditor

Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

SCOTLAND YARD ADVENTURE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 30 JUNE 2025

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Donations and legacies	5	136,133	-	136,133	122,906	-	122,906
Charitable activities	6	1,422,310	1,804,261	3,226,571	1,281,757	933,086	2,214,843
Other trading activities	7	2,300	-	2,300	136,417	-	136,417
Total Income		1,560,743	1,804,261	3,365,004	1,541,080	933,086	2,474,166
Expenditure on:							
Raising funds							
Raising donations and legacies	9	361,678	-	361,678	322,266	-	322,266
Charitable activities	11	1,122,152	937,550	2,059,702	1,179,727	656,443	1,836,170
Total Expenditure		1,483,830	937,550	2,421,380	1,501,993	656,443	2,158,436
Net income for the year		76,913	866,711	943,624	39,087	276,643	315,730
Transfers between funds		(215,695)	215,695	-	-	-	-
Net movement in funds		(138,782)	1,082,406	943,624	39,087	276,643	315,730
Funds reconciliation							
Total funds brought forward	21	700,067	356,160	1,056,227	660,980	79,517	740,497
Total Funds carried forward	21	561,285	1,438,566	1,999,851	700,067	356,160	1,056,227

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SCOTLAND YARD ADVENTURE CENTRE**BALANCE SHEET AS AT 30 JUNE 2025**

	Note	2025 £	2024 £
Fixed Assets:			
Tangible assets	15	1,403,416	113,005
Current Assets:			
Debtors	16	176,345	384,576
Current investments	17	-	452,033
Cash at bank and in hand	24	749,651	543,974
Total Current Assets		<u>925,996</u>	<u>1,380,583</u>
Liabilities:			
Creditors falling due within one year	18	(164,030)	(237,361)
Net Current Assets		<u>761,966</u>	<u>1,143,222</u>
Liabilities:			
Creditors falling due after one year	19	(165,531)	(200,000)
Net assets		<u>1,999,851</u>	<u>1,056,227</u>
The funds of the charity:			
Unrestricted funds	21	561,285	700,067
Restricted funds	21	1,438,566	356,160
Total charity funds		<u>1,999,851</u>	<u>1,056,227</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved and authorised for issue by the trustees and signed on their behalf by:

Signed by:

 E19767BDA0D04F4...
 Ian Harris (Chair)

Trustee

30th October 2025

The notes on pages 20 - 36 form part of the financial statements.

Company No: SC101671

SCOTLAND YARD ADVENTURE CENTRE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30 JUNE 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	23	1,088,916	237,771
Cash flows from investing activities:			
Purchase of fixed assets		(1,335,272)	(13,184)
Purchase of current investments		-	(452,033)
Release of current investments		452,033	-
Net cash (used in) investing activities		(883,239)	(465,217)
Cash flows from financing activities:			
Loan received		-	200,000
Net cash (used in) investing activities		(883,239)	200,000
Change in cash and cash equivalents in the year		205,677	(27,446)
Cash and cash equivalents brought forward	24	543,974	571,420
Cash and cash equivalents carried forward	24	749,651	543,974

Analysis of Net Debt	1 July 2024 £	Cash Flow £	Non- Cash Changes £	30 June 2025 £
Cash at bank in hand	543,974	205,677	-	749,651
	543,974	205,677	-	749,651
Borrowings				
Debt due within one year	-	-	(34,469)	(34,469)
Debt due after one year	(200,000)	-	34,469	(165,531)
	(200,000)	-	-	(200,000)
Total	343,974	205,677	-	549,651

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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

(b) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 21.

(d) Income recognition

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are included in full in the Statement of financial Activities when receivable. Income from activities for generating funds is recognised as earned, as the related services are provided.
- Investment income is included when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income from service level agreements, where related to performance and specific deliverables, are accounts for as the charity earned the right to consideration by its performance.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.
- 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. Where the donation in kind benefit can be reasonably quantified is it included in the accounts.

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting Policies (continued)

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

(e) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligations committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

These are allocated as between charitable expenditure and Governance costs. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

Charitable expenditure is incurred in direct pursuance of the charity's principal objects as set out in the Trustee's Report. Cost of generating funds comprises costs incurred in inducing organisations to contribute financially to the charity's work and income received in pursuance of these areas is shown within incoming resources.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

(f) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Please refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(g) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting Policies (continued)

(g) Allocation of support and governance costs (continued)

Governance costs and support costs relating to charitable activities have been apportioned based on a percentage allocation across the main activities of the charity. The allocation of support and governance costs is analysed in note 10.

(h) Depreciation of tangible fixed assets

Tangible fixed assets under the cost model are stated at historic costs less accumulated depreciation and any accumulated impairment losses. Historical cost includes the expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

All assets costing more than £700 are capitalised. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

	Basis
Freehold buildings	20 years or the number of full years remaining on the lease, whichever is shorter
Plant and machinery	33% straight line method
Fixtures, fittings and equipment	4 years or the number of full years remaining on the lease, whichever is shorter

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Financial Activities.

(i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

(j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting Policies (continued)

(l) Pension

The Charity operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

The charity is a member of a Final Salary Pension Scheme for certain employee. This scheme is now closed to new members. The relevant cost is included within staff costs.

It is not possible in the normal course of event 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 commingled 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.

(m) Operating leases

The charity classifies the lease of motor vehicles as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(n) Taxation

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

(o) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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

2. Legal status of the Charity

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

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

3. Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

Depreciation of fixed assets – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

Allocation of expenditure between activities – Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

4. Related party transactions and trustees' expenses and remuneration

None of the trustees received any remuneration in the year (2024: £nil). Expenses paid to the trustees in the year totalled £Nil (2024: £Nil). No expenses were waived by trustees during the year (2024: £nil).

In the period, total donations of £1,442 were received from thirteen Trustees (2024: £11,055 from nine).

5. Income from donations and legacies

	2025	2024
	£	£
Donations (note 8)	136,133	122,906
	<u>136,133</u>	<u>122,906</u>

6. Income from charitable activities

	2025	2024
	£	£
Grants (note 8)	2,967,184	1,922,797
Play sessions (note 8)	188,033	227,000
Subscriptions (note 8)	71,354	65,046
	<u>3,226,571</u>	<u>2,214,843</u>

7. Other trading activities

	2025	2024
	£	£
Fundraising activity (note 8)	2,300	136,417
	<u>2,300</u>	<u>136,417</u>

SCOTLAND YARD ADVENTURE CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025****8. Grants and donations**

	Unrestricted £	Restricted £	2025 £	2024 £
Addleshaw Goddard	-	-	-	15,500
Adobe Employee Community Fund	15,183	-	15,183	-
Bank of Scotland Foundation - Change	-	-	-	57,500
BBC Children in Need	-	-	-	9,788
Binks Trust	10,000	-	10,000	10,000
Canonmills Church	-	60,000	60,000	-
Children' s Aid Scotland	-	23,020	23,020	-
Comic Relief	-	-	-	24,667
CYPFEIF & ALEC Fund	-	47,250	47,250	94,500
Digby Brown	7,457	-	7,457	11,960
Dundee City Council	21,992	47,529	69,521	40,804
Dundee City Council - Early Adopter Communities	-	74,926	74,926	16,187
FVA Communities Mental Health and Wellbeing Fund	-	14,500	14,500	12,400
Gannochy Trust	-	50,000	50,000	-
Garfield Weston Foundation	-	-	-	25,000
Glasgow Life	38,000	57,000	95,000	-
Grange Motors	-	-	-	65,307
Inspiring School Age Childcare Spaces Fund	-	-	-	40,450
Inspiring Scotland - Play Outdoors Fund	-	23,449	23,449	27,575
James and Jessie Shaw Charitable Trust	10,000	-	10,000	10,000
Whole Family Wellbeing Fund, funded through Scottish Government	-	256,745	256,745	-
The Northwood Charitable Trust	-	25,000	25,000	-
Rathbones	18,000	-	18,000	-
Robert Barr Charitable Trust	-	15,000	15,000	-
Scottish Government	180,500	730,000	910,500	280,400
Scottish Government - Self Directed Support	60,750	-	60,750	64,794
Shared Care Scotland - Better Breaks and Shared Care Scotland - Creative Breaks	-	31,952	31,952	17,343
Spifox	-	30,000	30,000	-
Stewart Investors	7,579	13,139	20,718	13,200
STV Children's Appeal - Ignite Fund	-	40,000	40,000	-
Tay Charitable Trust	-	10,000	10,000	-
The Benzies Foundation	-	-	-	15,000
The Big Match	-	-	-	19,541
The City of Edinburgh Council	244,820	25,000	269,820	356,542
The City of Edinburgh Council - Connected Communities	-	100,000	100,000	209,335
The Gosling Foundation	-	10,000	10,000	-
The National Lottery Community Fund - Awards for All	-	-	-	20,000
The National Lottery Community Fund - Improving Lives	-	40,000	40,000	40,000
National Lottery Community Fund - Young Start	-	30,000	30,000	-
The Promise Partnership - funded through Scottish Government	100,000	-	100,000	100,000
The Robertson Trust	-	25,000	25,000	275,000
The RS MacDonald Charitable Trust	15,000	-	15,000	15,000
The Turtleton Charitable Trust	12,000	-	12,000	12,000
The Walker - Shoolbraid Charitable Trust	-	10,000	10,000	10,000
Walter Scott & Partners Limited	-	20,000	20,000	26,500
Whole Family Wellbeing Fund, funded through Scottish Government	-	77,223	77,223	53,635
Wooden Spoon Society	-	15,295	15,295	-
Youthlink - Youth Work and Adult Learning (CLD) Workforce Development Fund	-	-	-	16,052
Others (individually £10k and below)	458,351	413,344	871,695	468,185
	1,199,632	2,165,372	3,365,003	2,474,166

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

9. Raising donations and legacies

	2025 £	2024 £
Seeking donations and grants	361,678	322,266
	<u>361,678</u>	<u>322,266</u>

10. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total Allocated 2025 £	Governance support cost £	Other support costs £	Basis of apportionment
Project costs	21,045	526	20,519	<i>Proportion of staff on each programme</i>
Staff costs	1,793,062	44,827	1,748,235	<i>Proportion of staff on each programme</i>
Training	53,336	1,333	52,003	<i>Proportion of staff on each programme</i>
Premises costs	164,671	4,117	160,554	<i>Proportion of staff on each programme</i>
Stationery and postage	4,266	107	4,159	<i>Proportion of staff on each programme</i>
Telephone	4,635	116	4,519	<i>Proportion of staff on each programme</i>
Professional fees	171,326	4,283	167,043	<i>Proportion of staff on each programme</i>
Subscriptions	22,434	561	21,873	<i>Proportion of staff on each programme</i>
Cleaning	46,334	1,158	45,176	<i>Proportion of staff on each programme</i>
Miscellaneous expenses	12,200	305	11,895	<i>Proportion of staff on each programme</i>
Loan expense	6,000	150	5,850	<i>Proportion of staff on each programme</i>
Bank charges	2,152	54	2,098	<i>Proportion of staff on each programme</i>
Depreciation	44,861	1,122	43,739	<i>Proportion of staff on each programme</i>
Communications	57,197	1,430	55,767	<i>Proportion of staff on each programme</i>
Website	6,462	162	6,300	<i>Proportion of staff on each programme</i>
Bad debts	1,200	30	1,170	<i>Proportion of staff on each programme</i>
Audit Fees	10,200	10,200	-	<i>Proportion of staff on each programme</i>
Total	<u>2,421,380</u>	<u>70,481</u>	<u>2,350,899</u>	

Cost type	Total Allocated 2024 £	Governance support costs £	Other support costs £	Basis of apportionment
Project costs	23,282	582	22,700	<i>Proportion of staff on each programme</i>
Staff costs	1,497,709	37,443	1,460,266	<i>Proportion of staff on each programme</i>
Training	18,626	466	18,160	<i>Proportion of staff on each programme</i>
Premises costs	181,659	4,541	177,118	<i>Proportion of staff on each programme</i>
Stationery and postage	10,628	266	10,362	<i>Proportion of staff on each programme</i>
Telephone	13,618	340	13,278	<i>Proportion of staff on each programme</i>
Professional fees	127,753	3,194	124,559	<i>Proportion of staff on each programme</i>
Subscriptions	12,444	311	12,133	<i>Proportion of staff on each programme</i>
Cleaning	41,521	1,038	40,483	<i>Proportion of staff on each programme</i>
Miscellaneous expenses	6,923	173	6,750	<i>Proportion of staff on each programme</i>
Loan expense	5,507	138	5,369	<i>Proportion of staff on each programme</i>
Bank charges	1,771	44	1,727	<i>Proportion of staff on each programme</i>
Depreciation	18,586	465	18,121	<i>Proportion of staff on each programme</i>
Communications	157,508	3,938	153,570	<i>Proportion of staff on each programme</i>
Website	29,705	743	28,962	<i>Proportion of staff on each programme</i>
Bad debts	1,200	30	1,170	<i>Proportion of staff on each programme</i>
Audit fees	9,996	9,996	-	
Total	<u>2,158,436</u>	<u>63,708</u>	<u>2,094,728</u>	

SCOTLAND YARD ADVENTURE CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025****10. Allocation of governance and support costs (continued)**

A decision has been taken that following on from the height of the COVID pandemic more detailed reporting of our support allocations cost would be beneficial and as such governance costs are now shown separately rather than as part of the admin & development costs.

Governance costs:	2025	2024
	£	£
Audit fees	10,200	9,996
Support costs	60,281	53,712
	<u>70,481</u>	<u>63,708</u>

Breakdown of governance and support costs by activity;

	Support costs	Governance	2025
			£
Raising funds	361,678	-	361,678
Play schemes	537,066	10,572	547,638
Respite clubs	162,931	7,048	169,979
Schools and outreach	377,540	7,048	384,588
Admin and development	911,684	45,813	957,497
	<u>2,350,899</u>	<u>70,481</u>	<u>2,421,380</u>

	Support costs	Governance	2024
			£
Raising funds	322,267	-	322,267
Play schemes	478,546	9,556	488,102
Respite clubs	145,178	6,371	151,549
Schools and outreach	336,397	6,371	342,768
Admin and development	812,341	41,410	853,751
	<u>2,094,728</u>	<u>63,708</u>	<u>2,158,436</u>

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

11. Analysis of expenditure on charitable activities

	Play schemes	Respite clubs	Schools & outreach	Admin & development	Total 2025
	£	£	£	£	£
Governance Costs	10,572	7,048	7,048	45,813	70,481
Support Costs	537,066	162,931	377,540	911,684	1,989,221
	547,638	169,979	384,588	957,497	2,059,702

	Play schemes	Respite clubs	Schools & outreach	Admin & development	Total 2024
	£	£	£	£	£
Governance Costs	9,556	6,371	6,371	41,410	63,708
Support Costs	478,546	145,178	336,397	812,341	1,772,462
	488,102	151,549	342,768	853,751	1,836,170

SCOTLAND YARD ADVENTURE CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025****12. Analysis of staff costs and remuneration of key management personnel**

	2025	2024
	£	£
Salaries and wages	1,527,481	1,263,015
Social security costs	136,312	97,262
Other pension costs	111,826	93,937
Total staff costs	<u>1,775,619</u>	<u>1,454,214</u>

Three employees had employee benefits in excess of £60,000 (2024: three).

	2025	2024
	£	£
Key management personnel remuneration	<u>284,990</u>	<u>256,893</u>

	2025	2024
	No.	No.
The average monthly number of persons, by headcount, employed by the charity during the year was:	<u>93</u>	<u>83</u>

13. Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Depreciation	44,861	18,586
Auditor's remuneration – audit fees	10,200	9,996
Accountancy and payroll	13,848	13,584
Operating lease costs – equipment	<u>7,771</u>	<u>5,904</u>

14. Government Grants

	2025	2024
	£	£
Scottish Government	653,364	536,894
City of Edinburgh	503,613	527,480
City of Glasgow	95,000	-
Dundee Council	79,731	-
	<u>1,331,708</u>	<u>1,064,374</u>

There are no unfulfilled conditions and contingencies attaching to the grants or any indications of other forms of government assistance.

SCOTLAND YARD ADVENTURE CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025****15. Tangible Fixed Assets**

	Leasehold Property £	Fixtures and Fittings £	Fittings and equipment £	Total £
Cost or valuation				
At 1 July 2024	220,000	192,871	228,408	641,279
Additions	1,256,560	1,110	77,602	1,335,272
Disposals	-	(191,497)	(204,040)	(395,537)
At 30 June 2025	<u>1,476,560</u>	<u>2,484</u>	<u>101,970</u>	<u>1,581,014</u>
Depreciation				
At 1 July 2024	123,750	192,212	212,312	528,274
Charge for the year	28,148	285	16,428	44,861
Disposals	-	(191,497)	(204,040)	(395,537)
At 30 June 2025	<u>151,898</u>	<u>1,000</u>	<u>24,700</u>	<u>177,598</u>
Net book value				
At 30 June 2025	<u>1,324,662</u>	<u>1,484</u>	<u>77,270</u>	<u>1,403,416</u>
At 30 June 2024	<u>96,250</u>	<u>659</u>	<u>16,096</u>	<u>113,005</u>

At 30 June 2025, all fixed assets were used for charitable purposes.

16. Debtors

	2025 £	2024 £
Trade debtors	126,717	347,790
Prepayments and accrued income	48,506	36,426
Other debtors	1,122	360
	<u>176,345</u>	<u>384,576</u>

17. Current investments

	2025 £	2024 £
Term deposit	-	452,033
	<u>-</u>	<u>452,033</u>

SCOTLAND YARD ADVENTURE CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025****18. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Trade creditors	48,869	25,763
Accruals	34,423	50,061
Deferred income (note 20)	250	126,927
Tax and social security	35,396	25,013
Pension	10,510	9,394
Other creditors	113	203
SIS loan	34,469	-
	<u>164,030</u>	<u>237,361</u>

19. Creditors: amounts falling due after one year

	2025	2024
	£	£
Amounts falling due 1 - 2 years	38,688	34,469
Amounts falling due 2 - 5 years	123,258	119,620
Amounts falling due 5+ years	3,585	45,911
	<u>165,531</u>	<u>200,000</u>

SIS loan of £165,531 (2024: £200,000) is held to support cash reserves and timing slippages in receipt of pledged funds.

In September 2025 a further loan of £150,000 was made available by SIS to bridge funding of works on the refurbishment programme in Glasgow pending completion of the associated fundraising. This loan is scheduled to be fully repaid by June 2026.

20. Deferred Income

	2025	2024
	£	£
Balance as at 1 July 2024	126,927	2,308
Amount released to income during the year	(126,927)	(2,308)
Amount deferred in year	250	126,927
Balance as at 31 June 2025	<u>250</u>	<u>126,927</u>

Deferred income is comprised of grant funding received in advance.

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

21. Analysis of charitable funds

Analysis of Fund movements	2024 Balance b/fwd £	Income £	Expenditure £	Transfers £	2025 Funds c/fwd £
Unrestricted funds					
Edinburgh Schools	-	82,585	(155,238)	72,653	-
Dundee Schools	-	21,992	(63,822)	41,830	-
SDS– Edinburgh	-	60,750	(106,178)	45,428	-
Glasgow Schools	-	38,000	(6,948)	-	31,052
Oaklands	62,944	403,613	(272,962)	(173,595)	20,000
Designated fixed asset fund	109,331	-	(19,715)	-	89,616
Digital Training	-	40,000	(16,492)	-	23,508
WWF EDAN	-	256,745	(212,210)	(44,535)	-
Family & Playscheme Sessions - Glasgow	-	57,000	(10,422)	-	46,578
Total designated funds	172,275	960,685	(863,987)	(58,219)	210,754
General funds	527,792	600,058	(619,843)	(157,476)	350,531
Total net unrestricted funds	700,067	1,560,743	(1,483,830)	(215,695)	561,285
Restricted funds					
Family & Family Support - Edinburgh	-	254,425	(282,047)	27,622	-
Family & Family Support – Dundee	1,391	254,847	(273,099)	16,861	-
Family & Family Support – Fife	-	42,901	(144,001)	101,100	-
Fun & Friendships Edinburgh	-	147,541	(128,707)	-	18,834
Restricted capital funds	32,924	20,438	-	(33,248)	20,114
Restricted fixed asset fund	3,674	-	1,225	33,248	35,697
Build Dundee	318,171	590,825	-	(679,541)	229,455
Build Dundee - Capital	-	-	(12,946)	679,541	666,595
Build Glasgow Linnpark	-	480,284	-	(623,921)	(143,637)
Build Glasgow Linnpark - Capital	-	-	(12,414)	623,921	611,507
Early Years Edinburgh	-	13,000	(83,112)	70,112	-
Total restricted funds	356,160	1,804,261	(937,550)	215,695	1,438,566
TOTAL FUNDS	1,056,227	3,365,004	(2,421,380)	-	1,999,851

SCOTLAND YARD ADVENTURE CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

21. Analysis of charitable funds (continued)

Analysis of Fund movements	2023 Balance b/fwd £	Income £	Expenditure £	Transfers £	2024 Funds c/fwd £
Unrestricted funds					
Edinburgh Schools	-	123,920	123,920	-	-
Dundee Schools	-	17,040	17,040	-	-
SDS– Edinburgh	-	64,794	64,794	-	-
Oaklands	-	358,292	295,348	-	62,944
Pension fund	(6,282)	-	162	6,444	-
Designated fixed asset fund	-	-	882	110,213	109,331
Total designated funds	(6,282)	564,046	502,146	116,657	172,275
General funds	667,262	977,034	999,847	(116,657)	527,792
Total net unrestricted funds	660,980	1,541,080	1,501,993	-	700,067
Restricted funds					
Family & Family Support - Edinburgh	-	223,650	223,650	-	-
Family & Family Support – Dundee	-	165,406	164,015	-	1,391
Fun & Friendships Edinburgh	3,716	93,083	96,799	-	-
Restricted capital funds	9,253	46,315	22,643	-	32,924
Restricted fixed asset fund	-	4,898	1,225	-	3,674
Build Dundee	66,548	264,563	12,940	-	318,171
Early Years Edinburgh	-	35,867	35,867	-	-
Edinburgh – Geographic Specific	-	16,000	16,000	-	-
Fife Geographic Specific	-	64,864	64,864	-	-
Dundee – Geographic Specific	-	18,440	18,440	-	-
Total restricted funds	79,517	933,086	656,443	-	356,160
TOTAL FUNDS	740,497	2,474,166	2,158,436	-	1,056,227

- a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

Designated Fixed Asset Fund – represents capital expenditure from unrestricted funding.

Digital Training – funds raised specifically to deliver a digital training platform in partnership with Tailor Ed.

Dundee Schools – funds for provision of services to schools in Dundee.

Edinburgh Schools – funds for provision of services to schools in Edinburgh.

Family & Playscheme Sessions – Glasgow – monies which have been allocated for family sessions in Glasgow as part of the payment received from Glasgow Life.

SCOTLAND YARD ADVENTURE CENTRE NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

21. Analysis of charitable funds (continued)

Glasgow Schools - funds allocated for provision of services to schools in Glasgow as part of the payment received from Glasgow Life.

Oaklands - funds for provision of services to Oaklands school in Edinburgh.

Pension Fund – represents the recovery plan payments.

SDS– Edinburgh - funds raised from self-directed support funding.

WWF EDAN - monies to fund services to the Edinburgh Disability and Neurodiversity Hub Collaborative service providers.

b) Restricted funds comprise:

Build Dundee – supports a project to develop land & buildings in Dundee.

Build Dundee (Capital) – supports a project to develop land & buildings in Dundee.

Build Glasgow Linnpark - support and development of a site in Glasgow.

Build Glasgow Linnpark (Capital) - support and development of a site in Glasgow.

Dundee – Geographic Specific – supports family & play sessions specifically based in Dundee.

Edinburgh – Geographic Specific – supports family & play sessions specifically based in Edinburgh.

Early Years Edinburgh – support sessions for preschool children from birth and their parents in Edinburgh.

Family & Family Support Edinburgh – monies which have been received specifically for family sessions in Edinburgh.

Family & Family Support Dundee – monies which have been received specifically for family sessions in Dundee.

Family & Family Support Fife - monies which have been received specifically for family sessions in Fife.

Fife – Geographic Specific – supports family & play sessions specifically based in Fife.

Fun & Friendship Club - Edinburgh – principal funders include Young Start and Shared Care Scotland's Short Breaks Fund, funded through the Scottish Government.

Restricted Capital Fund – supports the renovation of buildings and resources of adventure play sites.

Restricted Fixed Asset Fund – represents capital expenditure from restricted capital funding.

SCOTLAND YARD ADVENTURE CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025****21. Analysis of charitable funds (continued)**

Young Adult Club - social club for young people.

22. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
At 30 June 2025			
Tangible fixed assets	89,616	1,313,800	1,403,416
Debtors	176,345	-	176,345
Cash at bank and in hand	624,885	124,766	749,651
Creditors falling due within one year	(164,030)	-	(164,030)
Creditors falling due after one year	(165,531)	-	(165,531)
	561,285	1,438,566	1,999,851

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
At 30 June 2024			
Tangible fixed assets	72,733	40,272	113,005
Investments	452,033	-	452,033
Debtors	384,576	-	384,576
Cash at bank and in hand	228,086	315,888	543,974
Creditors falling due within one year	(237,361)	-	(237,361)
Creditors falling due after one year	(200,000)	-	(200,000)
	700,067	356,160	1,056,227

23. Reconciliation of net expenditure to net cash flow from operating activities

	2025 £	2024 £
Net Income for the year as per the Statement of Financial Activities	943,624	315,730
Adjustments for:		
Depreciation charges	44,861	18,586
Decrease/ (Increase) in debtors	208,231	(254,016)
(Decrease)/ Increase in creditors	(107,800)	157,471
Net cash provided by operating activities	1,088,916	237,771

SCOTLAND YARD ADVENTURE CENTRE**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025****24. Analysis of cash and cash equivalents**

	2025	2024
	£	£
Cash in hand	749,651	543,974
Total cash and cash equivalents	<u>749,651</u>	<u>543,974</u>

25. Operating lease commitments

At the reporting date the charity had outstanding commitment for future minimum lease payments under non-cancellable operating leases, which fall due as follows;

	2025	As Restated 2024
	£	£
Under 1 year	30,061	27,905
Between 1 and 2 years	30,228	54,333
Between 2 and 5 years	78,228	72,000
Over 5 years	52,000	76,000
Total	<u>190,517</u>	<u>232,238</u>