Charity registration number: SC029472

SHETLAND CHRISTIAN YOUTH CLUB
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Tregonning and Co Ltd

Shetland Christian Youth Club
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Virkie
Shetland
ZE3 9JS

Independent Examiner

Martin Tregonning FAC (NZ); FCCA;
Tregonning and Co Ltd
ACCA; CA ANZ;
Staney Brae
Dunrossness
Shetland
ZE2 9JG

Shetland Christian Youth Club
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The objective of the charity is the promotion of the Christian faith, primarily (but not limited) to children, young people and families in the Shetland area.

Significant Activities

The main activities of the charity are to maintain and operate holiday camp facilities for school aged children, and run similar activities during the term time.

Achievements and Performance

Main Achievements

During the year, the charity completed the final phase of the building improvement works, including the installation of the remaining door finishes and new external fire doors. As part of ongoing enhancements to support camp activities, investment was also made in upgraded audio-visual equipment and additional refrigeration, strengthening both the teaching environment and kitchen operations.

The summer programme continued to grow, with 210 children attending the residential camps in July, building on the renewed momentum following the reopening of the upgraded building. The was a well-attended October weekend camp for teenagers from across Shetland, further extending its reach and impact.

Like many organisations, the camp experienced significant inflationary pressures, particularly in energy, food, and insurance costs, which affected the overall cost of running activities. Despite this, the building continued to serve the wider community, being used by 16 Christian groups/ school groups throughout the year — reinforcing its role as a valued resource for the Shetland area.

Structure, Governance and Management

Governing Document

The charity isregistered in Scotland (Registration no SC029742) and is governed by a Trust Deed dated 4th December 1999 as amended on 12th November 2010.

The charity is managed day to day by the trustees.

Camp activities are only possible with the sacrificial giving and support (both financially and in their time) of numerous volunteers and supporters.

Reference and Administrative Details

Trustees

Mr D Adamson
Mr J Connell
Mr N Rosie
Mr N Johnson
Mr G Keith

Charity Number

SC029472

Principal Address

Westshore
Scatness

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr G Keith

Trustee
29/09/2026

Shetland Christian Youth Club
Independent Examiner's Report to the Trustees of Shetland Christian Youth Club
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Shetland Christian Youth Club (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

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

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Martin Tregonning FAC (NZ); FCCA;

07/09/2026
Staney Brae
Dunrossness
Shetland
ZE2 9JG

Shetland Christian Youth Club
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	39,894	132,113
Charitable activities	4	6,602	3,145
Other	5	-	720
		46,496	135,978
EXPENDITURE ON:			
Charitable activities	6	(61,008)	(177,002)
NET EXPENDITURE		(14,512)	(41,024)
NET MOVEMENT IN FUNDS		(14,512)	(41,024)
RECONCILIATION OF FUNDS:			
Total funds brought forward		250,711	290,113
TOTAL FUNDS CARRIED FORWARD	11	236,199	249,089

The notes on pages 7 to 10 form part of these financial statements.

Shetland Christian Youth Club
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	9	237,873	237,873
		237,873	237,873
CURRENT ASSETS			
Cash at bank and in hand		1,219	11,216
		1,219	11,216
Creditors: Amounts Falling Due Within One Year	10	(2,893)	-
NET CURRENT ASSETS (LIABILITIES)		(1,674)	11,216
TOTAL ASSETS LESS CURRENT LIABILITIES		236,199	249,089
NET ASSETS		236,199	249,089
FUNDS OF THE CHARITY			
Unrestricted Funds		236,199	249,089
TOTAL FUNDS	11	236,199	249,089

On behalf of the board



Mr G Keith

Trustee
29/09/2026

The notes on pages 7 to 10 form part of these financial statements.

1. General Information

Shetland Christian Youth Club is an unincorporated charity registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC029472. The principal address is Westshore, Scatness, Virkie, Shetland, ZE3 9JS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are held on a renewals basis, and so no depreciation is recorded.

Freehold	Renewals basis
Plant & Machinery	Renewals basis

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	39,894	132,113

4. Income from Charitable Activities

	2025 Unrestricted funds £	2024 Unrestricted funds £
Youth Camp	6,602	3,145

5. Other Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Rental and other income from property	-	720

6. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 7)	2025 Total
	£	£	£
Youth Camp	26,498	34,510	61,008

	Activities undertaken directly	Support costs (see note 7)	2024 Total
	£	£	£
Youth Camp	16,354	160,648	177,002

7. Support Costs

	2025 Youth Camp
	£
Premises expenses	25,978
General administration	8,432
Interest payable	100
	34,510

	2024 Youth Camp
	£
Premises expenses	152,251
General administration	8,314
Interest payable	83
	160,648

8. Average Number of Employees

Average number of employees during the year was: NIL (2024:)

9. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 January 2025	219,571	18,302	237,873
As at 31 December 2025	219,571	18,302	237,873
Net Book Value			
As at 31 December 2025	219,571	18,302	237,873
As at 1 January 2025	219,571	18,302	237,873

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	2,893	-

11. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	250,711	46,496	(61,008)	236,199
Total funds	250,711	46,496	(61,008)	236,199

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	290,113	135,978	(177,002)	249,089
Total funds	290,113	135,978	(177,002)	249,089

12. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Other Expenses	14,100	-

All reimbursed expenses were in connection with the charitable activities, approved by independant trustees, and supported by receipts.

13. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

Shetland Christian Youth Club
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	37,399	91,013
Donations from organisations	2,495	41,100
	39,894	132,113
Charitable Activities:		
Youth Camp		
Income from camp activities (tuck, bookshop, etc)	6,602	3,145
	6,602	3,145
Other		
Rental and other income from property	-	720
	-	720
	46,496	135,978
EXPENDITURE ON:		
Charitable Activities:		
Youth Camp		
Camp activities	(25,368)	(15,337)
Transport	-	(1,017)
Camp Cleaning	(1,130)	-
Light and heat	(17,153)	(496)
Repairs and maintenance	(8,825)	(151,755)
Insurance	(6,417)	(6,121)
Printing, postage and stationery	(1,470)	(1,248)
Telecommunications	(519)	(345)
Legal fees	(27)	(600)
Sundry expenses	1	-
Bank charges	(100)	(83)
	(61,008)	(177,002)
	(61,008)	(177,002)
NET EXPENDITURE	(14,512)	(41,024)