

Inverness Christian Youth Centre
(formerly Inverness YMCA)

Year ended 31 December 2025

RECEIPTS AND PAYMENTS ACCOUNTS

Charity No: SC008143

Inverness Christian Youth Centre

Trustees' Annual Report

Year ended 31 December 2025

The trustees present the annual report and accounts for Inverness Christian Youth Centre for the year ended 31 December 2025.

Reference and Administrative Information

Charity Name: Inverness Christian Youth Centre

Charity Registration Number: SC008143

Contact Address: 1 Hill Park
Inverness
IV2 4AL

Office Bearers and Trustees (Board Members)

Ross Finlay	Chairman
George F MacLean	Secretary
Gavin MacKenzie	Treasurer
Iain MacDonald	Vice-Chairman
Paul Bowman	
Carolyn Ross	

Additional Board Members

Murray MacAra (resigned 25 June 2025)

Laura MacAra (resigned 25 June 2025)

Craig Parkes

Independent Examiner

David J. Forbes,
2 Wallace Court, Dingwall, IV15 9RS

Trustees' Annual Report - Inverness Christian Youth Centre - SC008143

Year ended 31 December 2025

Structure, Governance and Management

Objectives and Activities

Inverness Christian Youth Centre (formerly known as Inverness YMCA) is a charitable trust, and was constituted in 1859, and its history until the 1990s is recounted in the book *What God Hath Wrought*, written in 1992, by Edward Hughes. Inverness YMCA's first building was opened in 1870 at the corner of High Street, and early AGMs attracted hundreds of people. During both world wars the building was used as a canteen and for accommodation for troops. It was staffed by volunteers.

In 1953 the YMCA moved to its present location beside the River Ness. Under the guidance of the energetic Honorary Secretary, Mr Tom MacDonald, it flourished spiritually. He was the power behind the reconstruction of the building which reopened in 1969. Despite the recent period of comparative inactivity, Inverness Christian Youth Centre is once again active, having carried out major repairs to its premises and updated its policies.

The main objectives of the charity are: to reach out in a caring way to the young people of Inverness, especially those who are particularly needy; to cater holistically for the physical, emotional, educational and spiritual needs of young people; to present the truth, power and attractiveness of the Christian Gospel through service and through teaching; and to equip young people for Christian Service.

Organisational structure and appointment of the Board of Management

The management of Inverness Christian Youth Centre is overseen by a Board of Management, which is elected annually at the Annual General Meeting held by September of each year. The process of electing officials is set out in the Constitution. The Constitution states that the President, Secretary and Treasurer are automatically made Trustees. The Constitution also allows for further Trustees to be appointed to the Board of Management. The title deeds of the property owned by the Trustees are held in the name of the current Trustees.

Achievements and Performance

The Trustees, along with the Board of Management, have overseen continued work among young people and needy groupings, seeking to make good use of the YMCA's facilities. Further attempts to have a paid worker, even part-time, on a collaborative effort with another youth organisation sadly proved unsuccessful but in co-operation with other bodies we manage to accommodate football training for children, work among sufferers from different types of addiction, work among asylum seekers, church youth groups and an after-school club run by YMCA volunteers. The partnership with The Open Door Project noted in last year's report has been slow-moving due to observing legal niceties, but construction work for the bookshop began at the end of 2025 and it is expected to start operating by Easter 2026. It should add another layer of service and functionality. A quarterly newsletter is produced and sent to supporters in far flung parts and a fund-raising supper evening in September is a popular occasion for supporters. The Board accepted the resignation of two of its members, Murray and Laura MacAra, who had moved out of the area.

Trustees' Annual Report - Inverness Christian Youth Centre - SC008143 (cont)

Year ended 31 December 2025

Financial Review

The Trustees report that there was an overall surplus for the year of £23,516 (2024 - surplus of £29,223 - this included a grant receipt of £17,000 relating to the installation of a new lift in 2023). The balance held in the General Fund at 31 December 2025 was £142,524 (2024: £119,008). The Trustees are very grateful for the gifts and donations received, which help to meet the operational needs of the charity, and are very aware of the need to increase income and control costs.

Reserves Policy

It is the Trustees' policy to hold reserves not committed to Fixed Assets of six months expenditure. At the year end such funds of £142,524 were held.

Plans for the future

The Inverness Christian Youth Centre continues to plans to strengthen its Board of Management, work in partnership with the charity Open Door, develop further clubs for young people, find another youth worker/ youth leader and build good links with local churches.

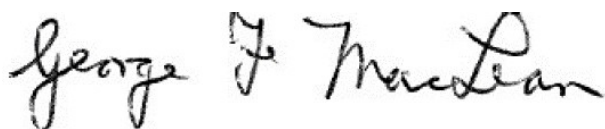
Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operational existence.

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

Approved by the Trustees and signed on their behalf,



G F Maclean - Secretary

Date: 26 May 2025

Report of the Independent Examiner to the Trustees of Inverness Christian Youth Centre

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees 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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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.

Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Forbes

Date: 26 May 2025

Inverness Christian Youth Centre
Receipts and Payments Account
Year ended 31 December 2025

	Unrestricted General Fund 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>			
Donations	14,595	14,595	14,840
Supper Evening	2,774	2,774	2,239
Kiltwalk	2,956	2,956	106
Bank & Deposit interest	75	75	57
Café	58	58	0
	20,458	20,458	17,242
Grants	4,250	4,250	17,000
Rental of premises	12,600	12,600	12,600
<u>Total Receipts</u>	37,308	37,308	46,842
<u>Payments</u>			
Costs of generating funds			
Café and catering	0	0	250
Charitable activities			
Wages and salaries	1,237	1,237	1,163
Sundry Expenses	961	961	659
Heat, light and water	6,240	6,240	955
Insurance	2,283	2,283	2,202
TV, telephone and internet	288	288	487
Property repairs & replacements	1,439	1,439	10,774
Equipment repairs & replacement	1,169	1,169	546
Subscriptions (YM Scotland and TV Licence)	175	175	283
Professional Fees	0	0	300
Governance costs			
Independent examination	0	0	0
<u>Total Payments</u>	13,792	13,792	17,619
Excess/(Deficit) of Receipts over Payments for the year before transfers	23,516	23,516	29,223
Total funds brought forward	119,008	119,008	89,785
Total funds carried forward	142,524	142,524	119,008

Inverness Christian Youth Centre

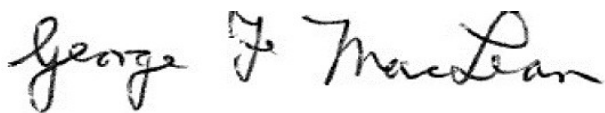
Statement of Balances

At 31 December 2025

	Unrestricted General Fund 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Cash Balances</u>			
Bank & cash balances brought forward	119,008	119,008	89,785
Movement in year:			
Excess/(Deficit) of Receipts over Payments for the year	23,516	23,516	29,223
Bank & cash balances carried forward	<u>142,524</u>	<u>142,524</u>	<u>119,008</u>
<u>Statement of assets</u>			
Property at cost	<u>472,615</u>	<u>472,615</u>	<u>472,615</u>
Gift Aid Receivable	<u>1,942</u>	<u>1,942</u>	<u>1,056</u>
<u>Liabilities</u>			
Invoice due for payment	0	0	0
PAYE/NIC outstanding	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Trustees on 26 May 2025.

For and on behalf of the Trustees



George F Maclean (Secretary and Trustee)



Gavin MacKenzie (Treasurer and Trustee)

The notes on page 8 form part of these accounts.

Inverness Christian Youth Centre
Year ended 31 December 2025
Notes to the Accounts

1. Accounting policies

Basis of preparation

These financial statements have been prepared under the historical cost convention on a going concern basis and in accordance with Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the financial statements are set out below.

Receipts: All voluntary income and interest received is accounted for when received.

Payments: Expenditure is recognised when a liability is paid. Expenditure includes any VAT which cannot be recovered which is reported as part of the expenditure to which it relates.

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

2. Trustee Remuneration and Related Party Transactions

There were no payments made to Trustees or other related parties during the year.

3. Unrestricted funds

General Fund

Balance at start of year	119,008
Receipts during year	37,308
Payments for year	13,792
Balance at end of year	<u>142,524</u>

The general fund is unrestricted and used for the general purposes of the charity.