

Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Income					
Donations and legacies	3	1,343	0	1,343	1,200
Income from charitable activities	4	0	0	0	0
Income from other trading activities	5	0	0	0	0
Investment Income	6	0	0	0	0
Total Income		1,343	0	1,343	1,200
Expenditure					
<i>Costs of raising funds</i>					
Operation of café		0	0	0	0
Expenditure on charitable activities	8	2,178	0	2,178	2,203
Total expenditure		2,178	0	2,178	2,203
Transfer between Funds		0	0	0	0
Net income/(expenditure) and net movement in funds for the year		-835	0	-835	-1,003
<i>Reconciliation of funds</i>					
Total funds brought forward		2,339	0	2,339	3,342
Total funds carried forward		1,504	0	1,504	2,339

Youth Under Construction (SCIO)

Charity no SC028364

Balance Sheet at 31 March 2026

	Notes	31/03/2026 £	31/03/2025 £
FIXED ASSETS			
Tangible Fixed Assets	9	0	0
Current Assets			
Cash at Bank and on Hand			
Current Account		2,194	3,029
Deposit Account		0	0
		<u>2,194</u>	<u>3,029</u>
Debtors and Prepayments		0	0
		<u>2,194</u>	<u>3,029</u>
Creditors: amounts falling due within one year			
Accrued Charges		690	690
		<u>690</u>	<u>690</u>
Net Current Assets		1,504	2,339
Net Assets		<u>1,504</u>	<u>2,339</u>
Funds	12		
Unrestricted		1,504	2,339
Restricted		0	0
Total Funds		<u>1,504</u>	<u>2,339</u>

The notes below form part of the accounts

Approved by the Board of Trustees on July 2026 and signed on its behalf by:

Chair of Trustees

B McLaughlin



Date 13/07/2026

Trustee

I Haining



Date 13/07/2026

Notes to the Accounts at 31 March 2026

The Charity is a Scottish Charitable Incorporated Organisation and is controlled by the trustees. The charity's constitution was formally amended for a change of name from the Bridge Church Community Action Project on 5 April 2016

1 Accounting Policies

a) Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Re (FRS 102) (effective 1 January 2015) - Charities SORP FRS 102

b) Income

Income represents grants and donations received during the year and are fully recognised in the Statement of Financial Activities in the year in which they are receivable.

c) Unrestricted Funds

Unrestricted funds are grants and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds

d) Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs

e) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Assets given in kind have been capitalised based on an estimate of the equivalent capital cost at the time of donation. Depreciation is provided at annual rates calculated to write off the cost of each asset over its expected useful life.

Furniture Fittings and Equipment	20% straight line
Motor Vehicles	25% straight line
Sound & Media	25% straight line

2 Legal Status

The charity is a Scottish Charitable Incorporated Organisation and is controlled by its Trustees.

		Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
		£	£	£	£
3 Donations and legacies					
Grants received	7	0	0	0	0
Donations		1,343		1,343	1,200
		<u>1,343</u>	<u>0</u>	<u>1,343</u>	<u>1,200</u>
4 Income from charitable activities					
Fees		0		0	0
Events		0		0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Notes to the Accounts
at 31 March 2026**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
5 Income from trading activities				
Sales	0		0	0
Rent	0		0	0
Other	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

6 Investment income

Bank interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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7 Analysis of Grants Receivable

	2026 £	2025 £
North Ayrshire Council Modern Apprentice Subsidy	0	0
South Ayrshire Council	0	0
North Ayrshire Council PB Fund (YUC)	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

* YUC acronym refers to the project Youth Under Construction

8 Analysis of expenditure on charitable activities

£	Allocation Method	Youth Development	Café	Charitable Activities	Duke of Edinburgh	Governance & Support	Total 2026
Staff	Direct	0		0	0		0
Establishment	Area	0		1,578			1,578
Travel and outreach	Direct	0		0	0		0
Professional fees	Direct	0				600	600
Depreciation	Area	0					0
Total resources spent		<u>0</u>	<u>0</u>	<u>1,578</u>	<u>0</u>	<u>600</u>	<u>2,178</u>

Expenditure on charitable activities was £2,178 (2025: £2,203) of which £2,178 was unrestricted (2025: £1,980) and £0 was restricted (2025: £0)

**Notes to the Accounts
at 31 March 2026**

9 Tangible Fixed Assets

£	Office F&F	Garden Equipment	Sound & Media	Vaults F&F	Café	Play Equipment	Totals
COST:							
31/03/2024	5,555	5,044	87,758	99	4,272	8,426	111,154
Additions	0	0	0	0	0	0	0
31/03/2025	5,555	5,044	87,758	99	4,272	8,426	111,154
DEPRECIATION							
31/03/2024	5,555	5,044	87,758	99	4,272	8,426	111,154
Yr Charge	0	0	0	0	0	0	0
31/03/2025	5,555	5,044	87,758	99	4,272	8,426	111,154
NET BOOK VALUE							
31/03/2025	0	0	0	0	0	0	0
31/03/2024	0	0	0	0	0	0	0

10 Analysis of support and governance costs

	2026	2025
Independent examiner	600	744
	600	744

11 Analysis of staff costs, trustee remuneration and cost of key management

	2026	2025
Trustee remuneration	0	0
Staff costs	0	0

12 Analysis of movement of funds

	At 31 March 2025 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 March 2026 £
Restricted Funds					
Awards for All (Big Lottery)	0	0	0	0	0
YUC (creative activities)	0	0	0	0	0
YUC - Ayr	0	0	0	0	0
YUC (employment)	0	0	0	0	0
YUC (trips and outings)	0	0	0	0	0
	0	0	0	0	0
Unrestricted Funds					
General	2,339	1,343	2,178	0	1,504
Total Funds	2,339	1,343	2,178	0	1,504

Notes to the Accounts
at 31 March 2026

13 Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2026 represented by:			
Fixed Assets	0		0
Net Current Assets	1,504	0	1,504
	1,504	0	1,504

14 Trustee Remuneration

Connected persons of the Chair of the Trustees, Pastor Bernie McLaughlin received remuneration during the year of £0 (2025 £0)

No expenses were paid during the year to Trustees.