

Youth Under Construction
(A Scottish Charitable Incorporated Organisation)

Report and Financial Statements

Year ending 31 March 2026

Charity Number SC028364

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Youth Under Construction

Report of the trustees for the year ending 31 March 2026

The trustees are pleased to present their annual report together with the consolidated financial statements of the charity for the year ending 31 March 2026.

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

Chair's report

The services YUC provides continue in the form of a weekly community Hub where people can socialise, be fed, avail themselves of surplus food, and be signposted to help and advice that is offered by ourselves and by other community organisations.

In closing, I would like to thank all our volunteers, supporters, parents and of course the children and young people themselves for all that they do, week in and week out, to help make a positive difference in our local communities.



Bernard McLaughlin
Chair

Youth Under Construction

Report of the trustees for the year ending 31 March 2026

Our purposes and activities

The charitable purposes and objects of the Youth Under Construction SCIO charity as laid out in the Constitution are:

To provide recreational facilities and/or to organise recreational activities available to children, young people and the community with the object of improving the conditions of life of the those who live in the local area, including (but not restricted to):

- To relieve those in need by reason of their age, ill health, disability, financial hardship, addiction to drugs or other disadvantage.
- To advance education and training of young people, with particular emphasis on:
 - training which will improve the employability prospects of such young people; and
 - outdoor education and environmental studies, including Duke of Edinburgh award activities.
- To advance citizenship and community development through the promotion of social inclusion, and in particular, to mentor, help and encourage young people to grow and develop emotionally, intellectually, socially and spiritually, such that they may participate fully in society.
- To prevent poverty through the provision of assistance, advice and training to disadvantaged people.
- To relieve poverty through the distribution of donations to disadvantaged people.
- To advance the arts.
- To advance public participation in sport
- The beneficiaries range from children and young people and their families to senior citizens.

The community Hub and hiring of facilities and equipment to other local and voluntary groups is benefiting the wider local community both as a community resource and as a future training and employment initiative.

Unlike other organisations, YUC encourages volunteers from all generations to help one another work together within the local community. By doing this we are contributing to the growth of strong, resilient and supportive communities in Ayrshire.

Volunteers are provided with opportunities to be involved in all aspects of the Charity and training is provided as required. There are also opportunities for volunteers to use their skills or learn new ones by getting involved in the hub, general office work and administration, website maintenance and development, graphic design, advertising, camerawork and DVD production, podcasts, sound/lighting/AV and other media systems as well as the music initiatives.

The Charity is very much at the heart of the local community and takes part in the major community events in the town, e.g. gala days etc.

Achievements and Performance

YUC has a positive outlook for this coming financial year. Other local groups have provided a little mutual crossover support.

Financial Review

The income this financial year has increased slightly. But due to a small decrease in expenditure, the charity ended this financial year with a small deficit but still carrying forward a surplus balance.

Total income in the year to March 2026 increased from £1,200 to £1,343.

Total expenditure in the year to March 2026 decreased from £2,203 to £2,178.

Principal Funding Sources

During 2025/26 the principal funding comprised monetary donations from The Bridge Church congregation.

Financial Results

In the period 2025/26 the total income was £1,343 (Restricted £0) and charitable activities expenditure was £2,178 (Restricted £0) giving an overall deficit of £-835.

Brought forward funds from last year resulted in a carried forward surplus of £1,504.

Reserves Policy

Renewed funding focus to cover costs and provide further tangible opportunities for the beneficiaries of YUC.

Plans for Future Periods

The charity continues to have an important, and vital role to play in the personal welfare of our communities' citizens.

The constitution maintains a broad range of charitable purposes allowing for better access to grant funding for the charity's activities.

The vision for continuing our current initiatives which include youth leader development, working with children and young people, employment and training initiatives, and practical care for people in the community, remain strong.

David McLaughlin is engaging with funders and increasing awareness of Youth Under Construction opportunities, particularly within our local schools.

Obtaining funding for the purchase of a minibus remains a high priority, this will increase the scope of our activities and would be a well utilised resource for the charity.

The provision of a weekly community Hub will continue with the potential to increase frequency of open times to increase engagement opportunities.

Reference and Administrative details

Charity Name: Youth Under Construction SCIO, commonly known as YUC. (Note: Prior to 5th April 2016, the charity was known as Bridge Church Community Action Project Ltd)

Charity Registration Number: SC028364

Office & Operational Address: 2 Dalry Road, Kilwinning,
North Ayrshire, KA13 7HD
Tel. (01294) 557849
e: office@bridge-church.com
www.youthunderconstruction.org.uk

Our advisers

Independent Examiner Stuart Anderson CA
Anderson Associates, 10 Chapelton Gardens,
Bearsden, G61 2DH

Bankers	Royal Bank of Scotland, 69 High Street, Irvine, KA12 OAL
Solicitors	Burness Paull, 120 Bothwell Street, Glasgow G2 7JL
Charity Specialist Adviser	Daryl Martin Trust Advice Unit 2 The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

Members, Trustees and Key Management personnel

The trustees and officers serving during the year and since the year end were as follows:

Key Management Personnel: Trustees

Pastor Bernard McLaughlin	Chair
Mrs Linda McLaughlin	Treasurer
Mr Ian Haining	Trustee

The Charity is inviting applications from prospective trustees to add to the existing board.

Key Management Personnel: Staff and Volunteers

Mr Bill Boyd	Out and About Team Leader
Mrs Marion Boyd	Out and About Team Leader
Mr Luke Gibson	Youth Leader
Mr David McLaughlin	Schools Liason
Mrs Linda McLaughlin	Financial Administrator

Structure, Governance and Management

Governing Document

Youth Under Construction is a registered charity and is a Scottish Charitable Incorporated Organisation (SCIO) and is governed in accordance with the constitution. The charity trades as and is commonly known as “YUC”.

Recruitment and Appointment of Trustees

The SCIO was set up on 5th April 2016 with the following three Members who also act as trustees for the purposes of charity law: -

- Bernard McLaughlin
- Ian Haining
- Linda McLaughlin

The constitution allows for a maximum of seven trustees.

Trustee Induction and Training

The Charity continues to employ the services of Trust Advice for the provision of trustee training.

Organisation

The Board of Trustees is currently made up of 3 people. The Board strives to meet as required throughout the year as circumstances permit. The Board is responsible for the strategic direction and policy of the charity. At present the Board trustees have a variety of professional backgrounds relevant to the work of the charity including the fields of Education, Ministry, Finance, Business, Social Work, Children's Panel, and Youth Work and Community Development professions.

The trustees oversee a leadership team consisting of unpaid volunteers who carry out much of the day-to-day operations of the charity.

This volunteer team gives strength and structure to the work and activities carried out by the charity. This team consists of well-trained and highly responsible volunteers who come from a wide range of professions and vocations.

Pay policy for Senior Staff

The trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All trustees give of their time freely and no charity trustee received remuneration or expenses in the year. Any pay of connected persons is discussed and agreed by the board of trustees in advance and renewed annually. In view of the nature of the charity, the trustees benchmark against pay levels in other similar sectors. Details of trustee remuneration and expenses are disclosed in notes 11 and 14 of the accounts.

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other provincial theatres of a similar size run on a voluntary basis.

The remuneration benchmark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum, no greater than the highest benchmarked salary for a comparable role

Risk Management

The Board are aware of the need to have a risk management strategy in place and will ensure that this is carried out. This will comprise of:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

It is recognised that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds. Attention will also be focused on non-financial risks arising from fire, health and safety and food hygiene. These risks will be managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff and volunteers working in these operational areas.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' 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 state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in 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 that 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 to enable them to ensure that the financial statements comply with legislation. They are also responsible for safeguarding the assets of the charity and the group 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 to our Independent Examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of which the group's Independent Examiner is unaware, and
- The trustees, having made enquiries of fellow directors/trustees and the group's Independent Examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director/trustee in order to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

By order of the board of trustees

A handwritten signature in black ink, appearing to read 'B. McLaughlin', with a large, sweeping flourish at the end.

Bernard McLaughlin (Chair)

Date: 13/07/2026