



TRUSTEES ANNUAL REPORT

YEAR ENDING 2024 – 2025

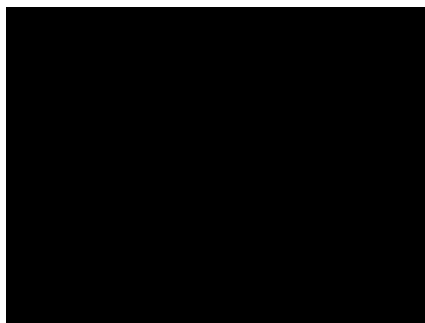
Abstract

A comprehensive report on our Organisation, Objectives, Activities and Finances for the last financial year as required by Charity Law and to be submitted to OSCR

16 September 2025
Blair Young (Chair)

Reference and Administrative Details

1. Charity Name: Kilmarnock YMCA
2. Scottish Charity Number: SC047693
3. Charity Principal Address: 40 Soulis Street, Kilmarnock, KA3 1AP
4. Names of trustees during the year:



5. Independent examiner or auditor details:



6. Bankers:

Virgin Money, 30 The Foregate, Kilmarnock, KA1 1JH

7. Solicitors:

Curruthers, Curdie, Sturrock & Company, 1 Howard Street, Kilmarnock, KA1 2BW

8. Governing document: Constitution

9. Recruitment and appointment of trustees:

People can apply to be a trustee by writing to the Chair indicating why they think Kilmarnock YMCA would benefit from their skills and experience. The organisation has also used Reach Volunteering to attract candidates. Candidates are invited to an interview and, if successful, appointed at a Special Board meeting or the AGM.

10. Trustee induction and training

All new board members are invited to attend an induction training session to help them familiarise themselves with the work of the organisation and the work of a Board of Trustees. Ongoing training is provided to Trustees as required. This year saw us undertake Training with Morgan Stanley, Richard Moore Consultancy, Ayrshire Chamber of Commerce and YMCA Scotland.

CHAIRMAN'S REPORT 2024-25

Some aspects of an annual report seem to keep repeating themselves and this one is no different in both positive and negative terms.

The voluntary sector in general, not just us, continue to be asked to jump through hoops when seeking the resources to provide much needed services, some of which were in the past provided for by the potential funding partners themselves.

We have been very fortunate with the level of funding we have been able to source, and we should always be grateful to the various trusts and grant providing bodies who appreciate what we are trying to do for our local community and trust us to provide high quality programmes to those who need them most. Hopefully as we continue to demonstrate a track record of quality provision our reputation will help in future resource applications. With that in mind an undoubted highlight of the last year was our hosting of the BBC Scotland segment of Children in Need. Between the various national story boards, the links saw the host, [REDACTED], highlighting some of our work to a national audience. Perhaps we should be working under the # as seen on Children in Need!

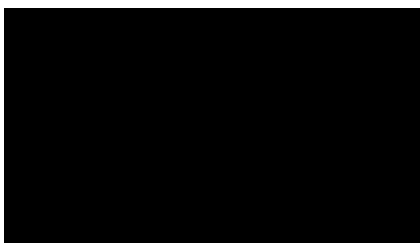
Our hosting of this was of course only possible because of the enormous amount of work that has been on going and expanding during the year. Led by [REDACTED] our team of volunteer and part time Youth Workers have been running successful daily sessions and holiday activity sessions. This is our core work, and I am particularly pleased to see that we have been able to raise the age groups that we have been working with into the teenage years again.

In other work we were finally able to overcome the last of the obstacles to opening the Community Café and we look forward to it becoming a successful social enterprise within our community.

Both our Drop-in Sessions and Community Garden project continue to flourish with the work in the garden gaining an award and funding to provide an education project for young people.

Our outreach work continues as we fully integrate the work of the Sports and Leisure Trust and hopefully this is an area of work that can be expanded to an even wider section of our community.

As always, the success of all our work depends on the strength of our Team. Volunteers, Full and Part-time Staff and Board Members, working together we can continue to contribute to a brighter future for many in our local community.



The Trustees of Kilmarnock YMCA present their Trustees' Annual Report together with the financial statements for the year ended 31 March 2025. This report has been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) for Charities (FRS 102), applicable accounting standards, and relevant legislation.

The report sets out the structure, governance and management of the charity, our aims and objectives, the activities carried out to achieve them, and the financial review of the year, demonstrating how Kilmarnock YMCA continues to further its charitable purposes for public benefit.

We remain committed to our mission of supporting people of all ages, promoting community wellbeing, and creating a sustainable, inclusive space for all. Our efforts this year have been focused on expanding our reach, strengthening our programmes, and fostering partnerships that enhance our ability to serve the community effectively.

Purpose Statement

To deliver a comprehensive range of healthcare, educational, and social support services that promote well-being, independence, and inclusion for children, adults, and older people residing in Kilmarnock and its surrounding areas.

Vision Statement

To become the leading provider of inclusive support services in Kilmarnock and surrounding areas, recognised for empowering individuals and families to thrive.

Guiding Philosophy, Values and Beliefs

The YMCA is an organisation rooted in Christian values, inspired by the example of Christ's service to those in need. While not a church, our membership embraces people from various faith backgrounds as well as those with no religious affiliation, united by a commitment to compassion and service.

Our ethos is to foster relationships grounded in mutual respect, seeing every individual as possessing inherent worth and equal status. We welcome all individuals to the YMCA, offering unconditional support and fostering a sense of belonging regardless of life choices. Our work is dedicated to supporting the most vulnerable and building stronger communities.

- Investing in Scotland's young people to enable them to realise their fullest potential.
- Strengthening families at the heart of local communities.
- Responding effectively to the needs of the most vulnerable individuals and families within our communities.

Charitable Objects

Our charitable objects underpin every aspect of our activities and service delivery at the local level. Through our targeted programmes—each designed to fulfil one or more of our charitable objects—we provide a broad spectrum of activities and services for all ages within the community. A comprehensive list of our charitable objects and corresponding programmes is detailed below:

Charitable Objects, Current Programmes and Activities

1. We provide support and guidance to children, young people, and families in our community, welcoming everyone regardless of age, sex, race, political, religious, cultural, or other opinion. Our approach is to collaborate with statutory authorities, voluntary organisations, and local residents to advance education and offer facilities that promote social welfare and recreation. Through these efforts, we strive to enhance the quality of life for all members of our community. Programmes and activities are:
 - Children's indoor and outdoor play, Youth Clubs offering a planned programme of activities for children and young people
 - Children's Summer Holiday Camps
 - Drop In, 'Catch Up' for over 50s offering support, friendship and activities
 - We offer inclusive community spaces—such as our Community Garden and Café—where everyone is welcome, and diverse groups can connect, learn, and thrive together.
 - Space for community groups to meet and deliver their activities
2. To reflect the Christian ethos of the YMCA through genuine love of and service to those in need
 - Leading by example and delivering the values of the organisation using the everyday tools understood by every culture and nationality; friendliness, respect, listening, understanding and nurturing
 - No strings attached, open access to everyone in the community via the community garden, Community Café, room rental, volunteering, advice, support and referral to other agencies
3. To engage, train and support volunteers to build and contribute to the community
 - Volunteers support all the above activities and in doing so benefit from personal development and increasing knowledge, skills and social capital, opportunities via work experience and training, help with a CV and job applications, references and recreational and social activities

Performance and Achievement

This year has marked a period of exciting growth and transformation for Kilmarnock YMCA. We are proud to reflect on a year where our organisation not only strengthened its foundations but also expanded its reach and impact in the community. We now offer low-cost classes in Yoga, children's Gymnastics as well as Art and Sewing classes in outlying areas of the town enabling over 60 young and older people to participate.

We welcomed 6 new team members whose passion, skills, and fresh perspectives have helped us deliver even more meaningful work with local young people. Their addition has energised our organisation and enabled us to broaden the scope and depth of our services.

A major milestone this year was the successful completion of our long-awaited building renovation. Our renovated space now better reflects the vibrant, inclusive, and safe environment we strive to offer, creating a true community hub in the heart of Kilmarnock. One exciting outcome of this transformation was the opening of our Community Café, which now serves as a welcoming space for people of all ages to connect, relax, and access support.

Most importantly, we have continued to strengthen and evolve our youth work provision, focusing on reaching those who need us most. Through innovative programming, targeted support, and a

commitment to inclusive practice, we've delivered high-quality youth work that makes a real difference in the lives of our young people.

We run six sessions each week: Monday (13 attendees), Tuesday and Wednesday (18 attendees each), Thursday (two sessions: 12 and 6 attendees), and Friday (20 attendees). Our participants are 70% male and 30% female, all residing within KA1, 3, 4, 13, and 17. This consistent engagement demonstrates our reach across the local community.

Recognising the Importance of Community and Togetherness in our Grandsons World

Family support plays a crucial role in shaping our lives, providing a foundation of love, understanding, and encouragement. In our experience, the support we have received from our YMCA has been nothing short of fantastic, helping us navigating our grandsons additional support needs by providing a safe and happy space for him to be himself and connect with other children, a crucial part of his development.

I have no doubt that this experience has and continues to underpin his social experiences in education and beyond. During difficult times, staff at the YMCA have always been there with a listening ear and a comforting presence. Whether it was dealing with our grandsons' setbacks, moments of grief, or life's everyday stresses, the reassurance and empathy have made all the difference. This hands-on support has lightened our load and enabled us to focus on what truly matters.

One of the most significant aspects of attending the clubs is the sense of belonging it provides. Through shared activities, consistent staffing, and open communication, they have cultivated an environment where everyone feels valued and heard.

In summary, the fantastic support from YMCA has been a cornerstone of our week and

In addition to our weekly sessions, we also provide Easter and Summer Camps during school holidays. These camps offer essential support for local working families, providing free childcare from 09:00 to 15:00. We see up to 25 children each day—some attending every session—where they enjoy a range of indoor and outdoor activities and are provided with two snacks and a midday meal daily.

I recently took on kinship care of my nephew, Jayce, and with having no support around me for childcare, being able to access the YMCA over the summer was such a huge help. Attending a few days a week gave Jayce the chance to socialise with other children and maintain a routine, which he really benefits from. It also gave me some much-needed time to manage other responsibilities, making a big difference to us both. The support and opportunities the YMCA provides are incredibly valuable to families like mine, and I hope these services can continue to be available.

Strategic Plan

KILMARNOCK YMCA'S STRATEGIC PLAN 2025 - 2028



1

2

3

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STRATEGIC PRIORITIES

COMMUNITY WELLBEING

MEANINGFUL WORK

A SUSTAINABLE PLANET

A JUST WORLD

STRATEGIC GOALS

Creating safe community spaces & reducing isolation

Improving mental wellbeing

Improving family

Improving life and employability skills

Improving & increasing digital literacy & Creativity

Improving educational

Becoming a net-zero YMCA

Improving our environmental sustainability

Increasing our financial sustainability

Embedding UNCRC in our programmes

Reducing Poverty Related Gaps in Health & Education

All our services align with our Strategic Priorities and Goals. Operational objectives are set for each priority, allowing us to measure progress, inform reviews and effect change. Regular evaluation of these objectives helps us adjust as needed to achieve our strategic aims in service delivery, organisational development and continuous improvement.

Community Wellbeing

- Our weekly Over 50s Coffee & Chat Group provides a relaxed, friendly environment for community members to come together, engage in activities, and enjoy each other's company. By offering a social outlet, the group combats isolation and loneliness, supporting emotional wellbeing and building resilience across the community. Activities include bingo, outings, visiting speakers and games. We have 12 members attending each week.

Community Café

The opening of our Community Café has been a highlight of the year. This welcoming space offers affordable, nutritious meals while reducing isolation, tackling food poverty, and promoting mental wellbeing. Beyond serving meals, the café is a hub for volunteering and skills building opportunities, empowering young people and adults to grow in confidence and purpose.

We have just started working with the local College PR team to discuss a news story about the impact our partnership will have on the community. We are currently preparing for an Art Exhibition for the students at Ayrshire Collect where the young people will display their work and invite friend and family to see it. That's TV Ayrshire have reached out wanting to do a piece on us which will be great publicity

Meaningful Work

Our commitment to professional development has strengthened our team's skills and capabilities. Staff have undertaken a wide range of training, including:

- Youth Work PDA
The PDA in Youth Work is for those with experience in youth work, paid or volunteer, but without formal qualifications. It provides an SQA-accredited, nationally recognised qualification at SCQF Level 6 for Community Learning and Development roles.
- First Aid in Youth Mental Health
- Trauma Informed Practice
- Fire Marshal Training
- Child Protection & Child Protection Officer Training
- Food Hygiene
- Eating Well on a Budget

We have also fostered strong partnerships with local colleges, providing opportunities for students from the Roots Programme particularly those with additional learning needs, physical barriers, or who are disengaged from education to gain valuable experience through our café.

Sustainable Planet

Kilmarnock YMCA is proud to support a greener future through our thriving Community Garden. Here, young people and volunteers work together to grow fresh produce including peas, potatoes, strawberries and a variety of seasonal vegetables. All the participating children took home their strawberry plants so that their family could enjoy the fruits of their labour.

This hands on, inclusive project teaches practical life skills while encouraging environmental responsibility. Activities such as planting, composting, and harvesting allow participants to learn about sustainable growing, healthy eating, and food systems. Our garden strengthens local connections and empowers participants to contribute to a more sustainable planet.

Just World

At Kilmarnock YMCA, we pride ourselves on supporting our communities most in need. Our youth work services continue to be at the heart of what we do. We focus on supporting young people through tailored programmes that build confidence, resilience, and life skills. This year, we have expanded our outreach to engage those who face the greatest challenges, providing safe spaces for personal development, social connection, and creative expression. For example, we welcomed 4 ASN children to our Youth Club and to our Café for work experience.

In addition, we run our Sports & Leisure Services which offer a range of activities for all ages, promoting physical health, social connection, and fun. Highlights include:

- Children's gymnastics classes, encouraging physical activity and confidence from an early age.

- Adult art, yoga, and sewing classes, providing opportunities for creativity, relaxation, and community engagement.

Together, these services strengthen our mission to support the holistic development of young people and foster a sense of community wellbeing. By offering accessible recreational activities, we empower people to build confidence, develop resilience, and form meaningful social connections. These positive outcomes complement our broader programmes, ensuring that Kilmarnock YMCA remains a vibrant, inclusive hub where everyone feels welcomed and valued.

Highlights & Achievements

- Completed long-awaited building renovations, enhancing our community hub.
- Opened the Community Café, offering meals, social connection, and volunteering opportunities.
- Hosted Children in Need as the Scottish lead organisation, contributing to national fundraising and community engagement.
- Delivered high quality, inclusive youth work, supporting young people in vulnerable situations.
- Expanded our Community Garden project, promoting sustainability and practical life skills.

Looking Ahead

As we move forward, Kilmarnock YMCA remains committed to supporting people and families of all ages, promoting community wellbeing, and creating a sustainable, inclusive space for all. We will continue to innovate our programmes, strengthen partnerships, and provide for people of any age in our community. Our plans for next year include:

- ‘The Workshop’, a dedicated separate building, will provide a safe space for adults experiencing mental health difficulties, social isolation, or unemployment, offering support, friendship, activities, and advice to improve wellbeing and reduce isolation. Activities will include group discussions—where participants can share experiences and support each other in a non-judgemental setting—creative workshops, as suggested by our ‘Workers’ that encourage self-expression, relaxation, and peer support sessions designed to build resilience and confidence. For instance, gardening, maintenance of our premises, upcycling resalable items of furniture (which will be sold via Facebook Marketplace and Gumtree) will provide a work focus and generate income for the organisation, giving those involved a sense of pride and achievement. Progress will be tracked through participant feedback forms, attendance records, and regular group evaluations to measure improvements in wellbeing and social connection, ensuring the effectiveness and ongoing development of the project. This project will be funded by CVO.
- ‘Y Family Futures’ - We are committed to continually improving the way we support families and ensuring that we uphold the standards set by GIRFEC (Getting It Right For Every Child) and SHANARRI, which stands for Safe, Healthy, Achieving, Nurtured, Active, Respected, Responsible, and Included. These frameworks guide our work to make sure every child’s wellbeing and rights are at the centre of our approach.

The project will offer holistic family support, ensuring that families receive help at the time and place they need it, with a particular focus on early intervention—before difficulties escalate into crises. Our family support hub will provide a wide range of services for parents, carers, and children facing challenges related to mental health, illness, or issues with alcohol or drug use.

What sets our approach apart is that, unlike traditional support services, we will connect families with dedicated volunteers who have expertise or lived experience in specific areas. Each family

will be matched with a named volunteer contact who will support the entire family, offering practical help, signposting to appropriate agencies, and providing ongoing emotional support tailored to their unique circumstances. This empathetic, peer-led support ensures that families receive understanding and practical guidance from someone who truly relates to their journey.

This initiative will see us increasing our reach and growing our number of volunteers to 16 – an increase of 12. It is hoped the Project will be funded by the Scottish Governments WFWF and the Anti-Poverty & Equalities Fund.

- STEM classes for young people aged 5 – 12.
- E-Sport classes for young people aged 10 – 15.

Our intention is to open an E-Sport Hub - a youth-focused digital and gaming centre created by Kilmarnock YMCA to engage young people aged 13–25 through interactive, educational, and competitive gaming. The hub aims to provide a safe, inclusive, and inspiring space where participants can build digital skills, teamwork, communication and wellbeing through the fast-growing medium of E-Sports.

The Hub will operate during the day for school groups, evenings for coach led sessions and weekends for guided sessions, private parties and tournaments/events. This will allow us to generate a sustainable income whilst delivering measurable benefits for participants and strong social outcomes – a real community impact!

Public Benefit

In carrying out these activities, the trustees have paid due regard to the guidance issued by the Office of the Scottish Charity Regulator (OSCR) on meeting the public benefit requirement. All activities are directed towards improving the lives of children, families and people of all ages in Kilmarnock and the surrounding area, ensuring services remain inclusive, accessible, and affordable to those in greatest need.

Overall Impact

The trustees are proud that, despite ongoing challenges in the wider economic and social environment, Kilmarnock YMCA has remained a trusted and vital community hub. Feedback from children, parents, and partners highlights the lasting impact of our work on confidence, wellbeing, and family life.

Finance Report

The Finance Report can be found on the following pages.

FINANCE REPORT

for the period 1 APRIL 2024 to 31 March 2025

I am pleased to present the financial report for the period 1 April 2024 to date. It is a challenging time! My report provides an overview of our receipts, payments and financial position and observations. The completed accounts are as follows:

KILMARNOCK YMCA (SCIO)

Charity Number: SCO47693

RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD 1 April 2024 - 31 March 2025

	Unrestricted	Restricted	Current	Previous
Donations	13,604		13,604	5,802
Grants		175,081	175,081	168,282
Income From Fundraising	-		-	-
Income From Investments	608		608	1,395
Rent Received	214		214	540
Gross Trading Receipts	11,849		11,849	992
Total	26,275	175,081	201,357	177,011
Payments				
Expenses For Fundraising	-		-	607
Gross Trading Payments	8,533		8,533	52,153
Gross Payments Other	14,521		14,521	
Cost of Charitable Activities	-	187,540	187,540	10,058
Governance Costs	720		720	-
Legal Costs	-		-	2,449
Total	23,774	187,540	211,314	65,267
Net Receipts	2,512	- 12,459	- 9,947	111,744
Transfer To/From Funds	2,777	- 2,777	-	
Surplus/Deficit for Year	5,289	- 15,236	- 9,947	111,744

KILMARNOCK YMCA (SCIO)

Charity No: SCO47693

Statement of Balances for Period 1 April 2024 – 31 March 2025

Cash Funds		Unrestricted	Restricted	Total Funds Current	Total Funds Previous
Cash at Bank at 1 April 2024		7458	47537	54995	6776
Surplus/Deficit per R & P Accounts		5289	-15286	-9947	48220
Cash at Bank at 31 March 2025		12747	32301	45048	54995
Detailed Receipts & Payments	Note 1				
Investments	Note 2	29172			
Other Assets	Note 3	112574			
Grants Received	Note 4	175081			

Note 1 Detailed Receipts & Payments

RECEIPTS	2025
Restricted Grants	175,081
Trading Income	11,849
Other Income	
Charitable Donations	13,499
Garden Donations	105
Income from Investments (Bank and Shares)	608
Rents from Land and Buildings	214
	14,426
	201,357

PAYMENTS

Payments Relating to Fundraising	0
Gross Trading Payments	
Art Expenses	1,794
Gymnastics expenses	1,327
Sewing expenses	1,481
Yoga Expenses	1,784
Sports and Leisure expenses	1,240
Sports & Leisure Salaries	421
Café Building/Set Up	30,582
Café Expenses	485
Total Gross Trading Expenses	39,114
Payments Relating to Charitable Activities	
Office & Admin	87
Insurance	7,833
Light, Power, Heating	3,266
Telephone & Internet	1,325
Subscriptions	500
Staff Costs	
Salaries/Ni/Pension	90,741
Staff Training	3,545
Travel	24
Volunteer Expenses	16
Project & Activities	18,871
Motor Vehicle Expenses	1,245
Repairs & Maintenance	225
Upstairs Renovations	5,614
Renovations	38,188
Legal Expenses	720
TOTAL PAYMENTS	211,314
Surplus/Deficit	(9,957)

Note 2 Investments

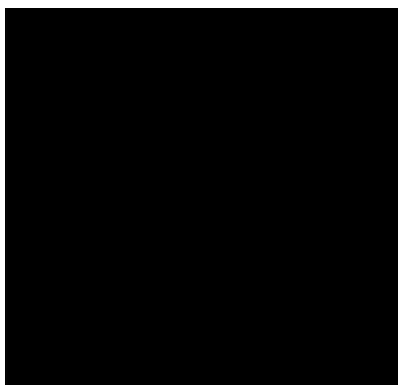
Investment Value as at 31 March 2025 was £21,982. The Portfolio was managed and held by Rathbones.

Note 3 Other Assets

The property at Soulis Street is fully owned by the Trust with a current value of approximately £55,000. Fixtures and Fittings have a net book value of £30,661. Motor Vehicles have a net book value of £12,597.

Note 4 Restricted Grants

Foundation Scotland	4,500	Project Costs
EAC – Place Based Investment Fund	13,720	Renovations
National Lottery	39,960	Staff Costs
Baird Watson Foundation	15,6000	Staff Costs
Robertson Trust	10,000	Staff Costs
Scottish Building Society	4,750	Staff Costs
EAC – We Make Kilmarnock	4,500	Project Costs
Albert Hunt Foundation	5,000	Staff Costs
Foyle Foundation	5,000	Staff Costs
CVO	19,050	Staff, Project and Running Costs
Children In Need	14,856	Staff, Project and Running Costs
Morrisons Foundation	9,525	Holiday Camps
Scottish Children's Lottery	3,500	Holiday Camps
Woodward Trust	1,500	Holiday Camps
Renewable Energy Fund	24,120	Renovations
Total Grant Funding	175,081	



1. Receipts

During this period, YMCA Kilmaronock received income from the following sources:

Grants

We received a total of £175,081 in grant funding (2023-24: £168,283) - £90,741 of which was to cover staff costs (2023-24: £30,684). This increase was due to the recruitment of a Café Manager and 3 part time Youth Workers. The café set-up and some upstairs renovations were covered by grant funding and £43,802 was spent during the period (2023-24: £0.00). Charitable activities cost us £18,871 and increase from the previous year (2023-24: £10,665) which was due to our new Youth Workers running additional activities.

We carried forward restricted funds from this financial year into 2025-26 of £32,301 (2023-24: £47,537).

Other Income - Unrestricted

Our total unrestricted income was £26,275 (2023-24: £8,729).

Donations: We were fortunate to receive donations of £13,604 this year (2023-24: £5,802). The increase is due to us transferring the KLEA Sports and Leisure funds as the organisation was ceasing its business.

Income from Investments: Our income this year £608.00 (2023-24: £1,395) was less than our previous year due to liquidating £50,000 of our reserve shares. We experienced a flood, needed a new roof and the cost of creating accessible toilets for our new Café was almost £17,000 which we had not budgeted. This was due to being given the wrong information at the planning stage and was only realised during the Building Control stage.

Rent Received: This year we received £214.00 (2023-24: £540.00) less than last year due to the remedial work from the flood and our internal renovations upstairs and the new café.

Gross Trading Receipts: We earned £11,849 (2023-24: £992.00), which includes income from the Grid from our Solar Panels and the Sports and Leisure activities from KLEA.

2. Payments

Our new finance system, Xero, posed initial set up problems with coding and understanding how the system worked. This highlighted some processes that needed to be tightened therefore, we conducted a thorough audit of all receipts, payments and individual project expenditures and implemented new measures, including budgets for all unrestricted and restricted funding to ensure that our spending aligns with our funding objectives.

During this period, YMCA Kilmaronock's total unrestricted payments were £211,314:

Gross Trading Payments: Our total payments were £39,114 (2023-24: £52,153) which is divided into Sports and Leisure unrestricted spend of £8,533 (2023-24: £0.00) and Café Set Up restricted spend of £30,582 (23-24: £0.00).

Gross Payments Other: This year our unrestricted spend was £14,521 in payments related to charitable activities (2023-24: £0.00 - which I suspect was included in the £52,153 figure of last year). We also spent £187,540 in restricted funds for payments related to charitable activities (2023-24: £10,058). This was clearly due to the amount of grant funding we received during the year and

what was carried forward into the financial year. The spend relating to charitable activities is as shown below:

Salaries/NI/Pension	90,741	0	90,741
Staff Training	3,545	0	3,545
Project & Activities	18,871	0	18,871
Upstairs Renovations	5,614	0	5,614
Renovations	38,188	0	38,188

Governance: £720 was paid for governance costs (2023-24: £0.00). This is due to the governance costs being included in the Legal Costs last year.

Legal Costs: We didn't have legal costs this year, but 2023-24 costs were £2,499.

4. Grants For Next Financial Year

YMCA Scotland Climate Change Project £31,000 Year 2: £32,000 Year 3: £33,00

Pending Grants

Scottish Power - £54,780

Staff Costs	Projects	Training	Volunteers	Utilities	Outings
£33,800.00	£7,500.00	£3,500.00	£500.00	£4,980.00	£4,500.00

Volunteer Support Fund - £19,912

	Staff Costs	Training	Volunteer	Utilities	Recruitment
Year 1	£4,668.00	£600.00	£200.00	£330.00	£200.00
Year 2	£11,202.00	£1,440.00	£480.00	£792.00	

Scottish Government Grant WWF (Whole Family Welfare Fund) - £164,316

	Staff Costs	Travel	Marketing	Utilities	Evaluation
Year 1	£67,898	£3,340	£1,600	£7,282	
Year 2	£70,148	£3,340	£500	£7,308	£2,000

EAC Anti-Poverty and Inequalities Fund - £168,791

	Staff Costs	Food	Transport	Utilities	Core Costs	Evaluation
Year 1	£41,404	£13,000	£5,040	£7,000	£3,322	
Year 2	£42,220	£26,000	£10,080	£14,000	£4,715	£2,000
	£83,624	£39,000	£15,120	£21,000	£8,047	£2,000

Awards for All - £20,000

This grant is for equipment for E-Sports.

EAC – Vibrant Communities - £1832

Staff Costs	Admin	Venues	Refreshments
£512	£400	£320	£600

This grant is to fund a community consultation exercise to inform us on our Outreach requirements. Maham and Emma will manage this project.

If successful, we will add just over £22,000 to our unrestricted funds.

5. Future Grants

We will be applying to the Bank of Scotland Foundation's 'Empower' grant which opens on 1 December 25, closing on 10 December 25. This, if successful, will provide £50,000 annually for 3 years. Our current thoughts are to use this funding to drive our income generation and sustainability projects, e.g. E-Sports. This approach will help ensure we are financially independent by the end of the grant period.

6. CONTINGENCY AND EXIT

It is our policy to prepare for unexpected events that might affect the organisation's ability to fund its operations. To minimise the risk, we aim to build an operating surplus equal to 34% of the expenditure requirements shown in the Annual Budget, which may change throughout the year. The Board of Trustees firmly believes that it is prudent to set reserves at this level to cover a period of up to 4 months operating expenses. Our reserves (restricted and unrestricted) must provide for the following costs:

- Service provision
- Salaries and volunteer payments
- Creditors
- Maternity, sickness or redundancy payments
- Property maintenance
- Insurance
- Crucial equipment repair/replacement

We employ a robust financial and budgeting framework that gives us clarity of expenditure and allows us to react quickly should the occasion arise. Our Annual Budget is reviewed weekly to ensure funds are available for all planned costs.

Exit Strategy

The organisation uses its Annual Budget, current cash, bank reserves and monitoring and evaluation information to gauge the immediate and long-term financial position of the organisation. Should Kilmarnock YMCA wish to dissolve either through success or failure, all activities and financial transactions will be compliant with its Constitution.

While our unrestricted reserve, £21,982 held in Shares, is below our 34% target due to the significant investment made in replacing our roof and installing accessible toilets, we remain committed to rebuilding and growing this reserve. Importantly, using our Annual Budget for 2025/26 as a guide, we have funds to cover one and a half years of core costs. All salary and project costs are fully grant funded and carefully managed within budget

7. Observations

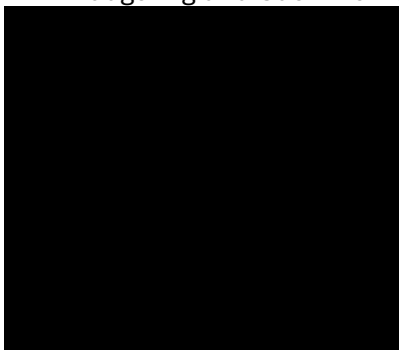
- Our Unrestricted Budget going into next financial year is challenging; however, we will be monitoring it closely by reviewing payments on a weekly basis, prioritising essential spending to ensure we remain in budget. If the pending grants are successful, we will receive in the region of £22,000 for our Unrestricted Fund, which will be extremely helpful in supporting core operational costs (albeit, we are expecting our electricity bill to increase due to the meals being served to our young people and families) and maintaining essential services throughout this difficult period.

- If the Scottish Power, WWF and Anti-Poverty and Inequalities grants are successful, we are going to be feeding a significant number of children, so it is essential to ensure that both a Café Salary Budget and a Food Budget are in place to meet the requirements of the applications.
- Staff are now fully aware of the funding requirements and budgets for their projects. This has been addressed by providing Youth Staff with a clear, single-page document that summarises the funding requirements from both CIN (Children in Need) and CVO (Community Voluntary Organisation)—our only grants for projects and activities—in terms of expected outputs, outcomes, and allocated budgets for specific projects.

The new process ensures that staff now understand the methods we have communicated to funders for monitoring and evaluating activities. To support this, we will maintain information for an Impact Report on each grant, which will form part of the end-of-grant report and fulfil our requirements for Public Benefit as set out by OSCR (Office of the Scottish Charity Regulator).

Feedback from Youth Staff has been very positive. They report feeling much more motivated, informed, and in control. This demonstrates the positive impact and increased sense of ownership among the team.

- Successfully obtaining grant funding, particularly for staff and project costs, is imperative going forward.
- We must recruit a new Treasurer to enable specific focus on all aspects financial as our grant funding is increasing year on year and projects have several strands to the approved grant. Budgeting and Cash Flow are increasingly important to ensure visibility and management.



KILMARNOCK YMCA (SCIO)

Charity Number: SCO47693

RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD 1 April 2024 - 31 March 2025

	Unrestricted	Restricted	Current	Previous
Donations	13,604		13,604	5,802
Grants		175,081	175,081	168,282
Income From Fundraising	-		-	-
Income From Investments	608		608	1,395
Rent Received	214		214	540
Gross Trading Receipts	11,849		11,849	992
Total	26,275	175,081	201,357	177,011
Payments				
Expenses For Fundraising	-		-	607
Gross Trading Payments	8,533		8,533	52,153
Gross Payments Other	14,521		14,521	
Cost of Charitable Activities	-	187,540	187,540	10,058
Governance Costs	720		720	-
Legal Costs	-		-	2,449
Total	23,774	187,540	211,314	65,267
Net Receipts	2,512	- 12,459	- 9,947	111,744
Transfer To/From Funds	2,777	- 2,777	-	
Surplus/Deficit for Year	5,289	- 15,236	- 9,947	111,744

KILMARNOCK YMCA (SCIO)

Charity No: SCO47693

Statement of Balances for Period 1 April 2024 – 31 March 2025

Cash Funds		Unrestricted	Restricted	Total Funds Current	Total Funds Previous
Cash at Bank at 1 April 2024		7458	47537	54995	6776
Surplus/Deficit per R & P Accounts		5289	-15286	-9947	48220
Cash at Bank at 31 March 2025		12747	32301	45048	54995
Detailed Receipts & Payments	Note 1				
Investments	Note 2	29172			
Other Assets	Note 3	112574			
Grants Received	Note 4	175081			

Note 1 Detailed Receipts & Payments

RECEIPTS	2025
Restricted Grants	175,081
Trading Income	11,849
Other Income	
Charitable Donations	13,499
Garden Donations	105
Income from Investments (Bank and Shares)	608
Rents from Land and Buildings	214
	14,426
	201,357
<hr/>	
PAYMENTS	
Payments Relating to Fundraising	0
Gross Trading Payments	
Art Expenses	1,794
Gymnastics expenses	1,327
Sewing expenses	1,481
Yoga Expenses	1,784
Sports and Leisure expenses	1,240
Sports & Leisure Salaries	421
Café Building/Set Up	30,582
Café Expenses	485
Total Gross Trading Expenses	39,114
Payments Relating to Charitable Activities	
Office & Admin	87
Insurance	7,833
Light, Power, Heating	3,266
Telephone & Internet	1,325
Subscriptions	500
Staff Costs	
Salaries/NI/Pension	90,741
Staff Training	3,545
Travel	24
Volunteer Expenses	16
Project & Activities	18,871
Motor Vehicle Expenses	1,245
Repairs & Maintenance	225
Upstairs Renovations	5,614
Renovations	38,188
Legal Expenses	720
TOTAL PAYMENTS	211,314
<hr/>	
Surplus/Deficit	(9,957)

Note 2 Investments

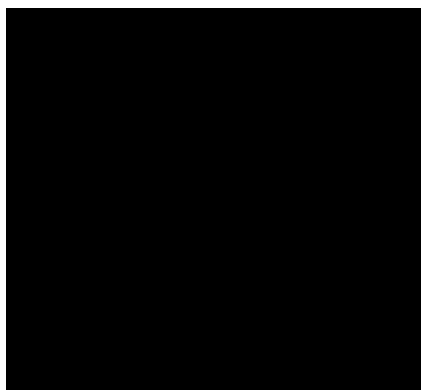
Investment Value as at 31 March 2025 was £21,982. The Portfolio was managed and held by Rathbones.

Note 3 Other Assets

The property at Soulis Street is fully owned by the Trust with a current value of approximately £55,000. Fixtures and Fittings have a net book value of £30,661. Motor Vehicles have a net book value of £12,597.

Note 4 Restricted Grants

Foundation Scotland	4,500
EAC – Place Based Investment Fund	13,720
National Lottery	39,960
Baird Watson Foundation	15,6000
Robertson Trust	10,000
Scottish Building Society	4,750
EAC – We Make Kilmarnock	4,500
Albert Hunt Foundation	5,000
Foyle Foundation	5,000
CVO	19,050
Children In Need	14,856
Morrisons Foundation	9,525
Scottish Children’s Lottery	3,500
Woodward Trust	1,500
Renewable Energy Fund	24,120
Total Grant Funding	175,081



INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

CHARITY NAME: Kilmarnock YMCA SCO47693

FOR THE PERIOD: 1 April 2024 – 31 March 2025

SET OUT IN PAGES: 1 - 5

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 1 to 5.

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

Basis of Independent Examiner's Statement

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 Qualified Statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

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
 - 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.

The matters that came to my attention are that, in the course of my examination of the accounting records of the charity, it was noted that:

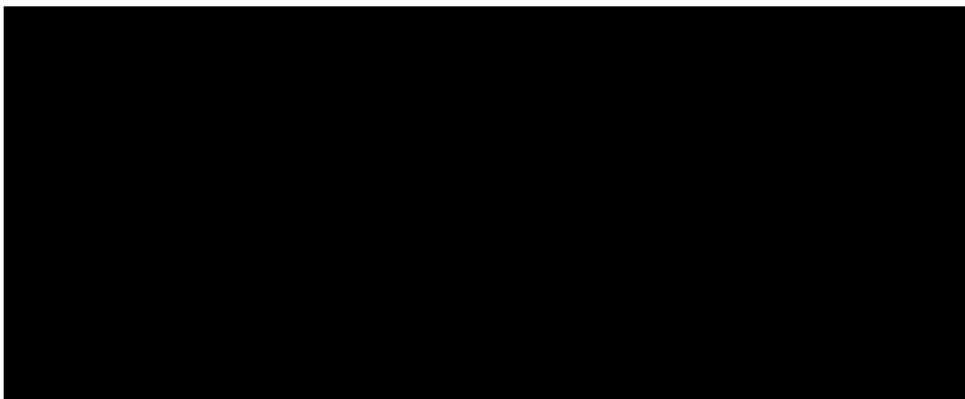
- a) some receipts were missing or unable to be found at the time of examination.
- b) a new finance software system had been introduced the previous financial year by the Manager who, as it transpired, was unfamiliar with accountancy or finance practice.

Transactions relating to the restricted and unrestricted funds were not coded in the system correctly, making reconciliation difficult. However, all transactions were recoded either to specific grants or unrestricted funds which enabled the accounts to be correctly reconciled. All restricted grant balances are now clearly and separately defined.

- c) the accounts from the previous financial year were incorrectly stated by the charity's chosen Accountants albeit the grant funding total was correct, cash at bank was correct but payments were not necessarily put to the correct budget heading. I believe this was because of incorrect coding and also incorrect accounting as per OSCR's requirements for Receipts and Payment Accounts.

The charity trustees are aware of my findings and the importance of ensuring all appropriate documentation to support receipts and payments are filed going forward and also that restricted fund payments must be coded to the appropriate grant for ease of tracking. The charity trustees will also seek to recruit a treasurer who will have the responsibility for ensuring and implementing correct accounting practices and procedures going forward.

Signed:



KILMARNOCK YMCA (SCIO)

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