

# APPENDIX 3



## Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name  
YM Empower

Registered charity number

SC051470

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	January	2024	to	31	December	2024

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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

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

In the course of my examination, no matter has come to my attention ~~[other than that disclosed on the attached page\*]~~

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed\*\*:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Date:

3.4.2025

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\* OSCR will accept digital or typed signatures

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose



YM Empower

SC051470

Receipts and payments accounts							
For the period from				to			
	01	December	2024		31	December	2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	200	15			215	4,950
Legacies					-	
Grants		20,560			20,560	26,147
Receipts from fundraising activities					-	
Gross trading receipts	31,118				31,118	27,894
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>31,318</b>	<b>20,575</b>	<b>-</b>	<b>-</b>	<b>51,893</b>	<b>58,991</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>31,318</b>	<b>20,575</b>	<b>-</b>	<b>-</b>	<b>51,893</b>	<b>58,991</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	26,671	19,313			45,984	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>26,671</b>	<b>19,313</b>	<b>-</b>	<b>-</b>	<b>45,984</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>26,671</b>	<b>19,313</b>	<b>-</b>	<b>-</b>	<b>45,984</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>4,647</b>	<b>1,262</b>	<b>-</b>	<b>-</b>	<b>5,909</b>	<b>58,991</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>4,647</b>	<b>1,262</b>	<b>-</b>	<b>-</b>	<b>5,909</b>	<b>58,991</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	9,965	6,906			16,871	9,319
	Surplus / (deficit) shown on receipts and payments account	(1,259)	7,168			5,909	
						-	
						-	
	Cash and bank balances at end of year	8,706	14,074	-	-	22,780	9,319
	(Agree balances with receipts and payments account(s))	£ 805	£ 908				£ 501

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Stainless Steel Kitchen Tables	IOHDT Community Grant		1,100	
	HP 470 G7 Laptop	Unrestricted		500	
	Party Lighting	Unrestricted		390	
	Storage Cupboard	Unrestricted		300	
	Toddler Group Toys	Cooke Aquaculture Grant		220	
	Card Reader	Cooke Aquaculture Grant		150	
	2 Ebikes	IOHDT/EST Grant		4,600	
		Total	-	7,260	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature\*

Print Name

Date of  
approval

[Redacted Signature]

28/1/25  
28/1/25



## Section C Notes to the Accounts

### C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted - YM Empower, used for general day to day running of the Community hall. Restricted 1 used for the operation of the Community Café and Lunch Club (Salary costs and Food Supplies). Restricted 2 for operation of eBikes. Restricted 3 Cooke Aquaculture funding for feasibility Study in partnership with IOHDT to move to renewable energy source for utilities

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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### C3b Trustee remuneration - details

Authority under which paid	£

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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### C4b Trustee expenses - details

	Number of trustees	£
Reimbursement for Purchase of Catering Supplies	3	423

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

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## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below  YM Empower	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	200				200	4,900
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	31,118				31,118	19,041
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>31,318</b>	-	-	-	<b>31,318</b>	<b>23,941</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>31,318</b>	-	-	-	<b>31,318</b>	<b>23,941</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	26,671				26,671	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>26,671</b>	-	-	-	<b>26,671</b>	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>26,671</b>	-	-	-	<b>26,671</b>	-
<b>Net receipts / (payments)</b>	<b>4,647</b>	-	-	-	<b>4,647</b>	<b>23,941</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>4,647</b>	-	-	-	<b>4,647</b>	<b>23,941</b>

## Nature and purpose of funds

Unrestricted Funds are used for general running costs of the YM Community Hall, this includes the balance of salary costs along food and non food supplies covered by grant funding. It is also used to meet insurance costs, PPLPRS, and purchase of equipment.



## YM Empower

SC051470

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Peoples Health Trust - Café & Lunch Club	Ebikes	Cooke Aquaculture - Feasibility Study	IOHDT - Computer Club		
<b>Receipts</b>						
Donations		15			15	50
Legacies					-	
Grants	19,248		1,000	312	20,560	26,147
Receipts from fundraising activities					-	
Gross trading receipts					-	8,853
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>19,248</b>	<b>15</b>	<b>1,000</b>	<b>312</b>	<b>20,575</b>	<b>35,050</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>19,248</b>	<b>15</b>	<b>1,000</b>	<b>312</b>	<b>20,575</b>	<b>35,050</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	18,163	-	1,000	150	19,313	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	<b>18,163</b>	<b>-</b>	<b>1,000</b>	<b>150</b>	<b>19,313</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>18,163</b>	<b>-</b>	<b>1,000</b>	<b>150</b>	<b>19,313</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>1,085</b>	<b>15</b>	<b>-</b>	<b>162</b>	<b>1,262</b>	<b>35,050</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>1,085</b>	<b>15</b>	<b>-</b>	<b>162</b>	<b>1,262</b>	<b>35,050</b>

## Nature and purpose of funds

The Community Café & Lunch Club Fund contributes towards staffing costs and food supplies. The Ebike Fund is used towards upkeep costs of the 2 Ebikes. The Cooke Aquaculture feasibility study funding met 50% of the project costs to complete a study identifying options around transfer to renewable power to minimise utility costs. The IOHDT grant is managed on behalf of the Computer Club and cover the costs of venue hire for the club.



## APPENDIX 1

**OSCR**

Scottish Charity Regulator

Office of the Scottish Charity Regulator

**Trustees' Annual Report for the period**

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	Jan	24	To	31	Dec	24

**Reference and administration details**

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

YM Empower

The YM

SC051470


YM Community Hall

Longhope

Orkney

Postcode KW16 3PQ

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2		Treasurer		
3		Secretary		
4			25 11 24 – 31 12 24	
5			25 11 24 – 31 12 24	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	01 01 24 – 25 08 24

## Structure, governance and management

Type of governing document

SCVO Model SCIO Constitution (two tier)

Trustee recruitment and appointment

Two new Trustees were appointed to the Board at an open meeting for members held on 25<sup>th</sup> November 2024

## Objectives and activities

Charitable purposes

The organisation's purposes are:

1. To empower young people socially, culturally and economically
2. To tackle isolation on the island of Hoy, using an intergenerational approach
3. To provide wide-ranging creative cultural and social opportunities on the island of Hoy

It achieves these purposes by running the day-to-day operation of the YM Community Hall

Summary of the main activities in relation to these objects

1. Provide a venue for Community Led activities that are open to all – the building is now in use 6 days per week by groups involving toddlers to older adults including activities that are focused on physical and mental health and wellbeing
  2. Operate a weekly Lunch Club and twice weekly Community Café providing nourishing food at affordable prices
  3. Provide a venue for larger community social events
- Providing 3 part-time paid jobs for local people as well as opportunities to volunteer to support Community Groups and the Lunch Club/Café

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

##### Core Operations

The past 12 months has seen the YM Community Hall has continued to be used on an almost daily basis, with 9 Community Groups using it on a regular basis and one new group (board games) starting out in October. These groups cover a range of activities for all age groups from toddlers upwards. It has also been the venue for larger community events, including birthday parties, sales and community consultation events hosted by local and national organisations. With the closing of St Columba's Church, the YM has also been used for funeral and commemoration of life services. It also played a significant role the 150<sup>th</sup> celebrations of the Longhope Lifeboat. In August as part of their specific fundraising efforts the Trustees providing catering (food and bar) for a wedding reception for 80 guests, they ran the now annual Community Christmas Dinner was held on 17<sup>th</sup> December. The weekly Lunch Club and twice weekly Community Café have shown an increase in attendance including an increase in the number of visitors. Income from the Community Café and Lunch Club was 13% higher than in 2023

Key to the continued operation of the YM Community Hall has been the support of key funders, both local and national. The Island of Hoy Development Trust continue to cover building costs (maintenance and insurance) along with utilities. In the past 12 months, The peoples' Health Trust grant funding to support the Community Café and Lunch Club has totalled £19248. Cooke Aquaculture granted £1000, 50% of the costs for a partnership feasibility study with loHDT to explore options of transferring to renewable sources of energy. Notice was received in December that the Hugh Fraser Foundation has awarded £2000 to provide transport for those wanting to attend the Lunch Club. This is a partnership project with The Haey Hope Club.

### Financial review

#### Brief statement of the charity's policy on reserves

We aim to work towards a point where we have 3 months operating costs in reserve. The primary focus for Trustees during 2023 will be to identify developments that allow this to be achieved.

#### Details of any deficit

None

#### Donated facilities and services (if any)

The Island of Hoy Development Trust maintains responsibility for the Community Hall on behalf of the island community. This currently includes responsibility for building maintenance, insurance and utility costs.



## APPENDIX 1

### Other optional information

Initial planning work has started with the Swedish Defence University for The YM to operate as a base for MSc students on placement to study the history of the Scapa Flow Naval Base. This will involve catering for the students and their tutors during their 3 days stay. It is hope that this could become an annual event and provide a regular income stream. This project will include discussions with the Island of Hoy Development Trust to explore funding opportunities to replace the existing toilet block with modern toilet and shower facilities.

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	CHAIR	TREASURER
Date	28 <sup>th</sup> Jan '25	28 <sup>th</sup> Jan '25