QUEENS OWN CAMERON HIGHLANDERS WAR MEMORIAL YOUTH CLUB

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

Charity number: SC024365

Queens Own Cameron Highlanders War Memorial Youth Club

Trustees' Annual Report for the year ended 31 March 2026

Scottish Charity Number SC024365

Current Trustees

Mr A J Dick	(Chairman)	Mr A Cameron
Mr D Proudfoot	(Vice Chair)	Mrs C Cameron
Mr D MacInnes	(Treasurer)	Lt Col D Young
Mr W Simpson	(Secretary)	Ms R MacKenzie
Mr R Hughes		Ms J Durward
Mr R M Douglas Young		Lt Col R Towns

Contact address

c/o A J Dick
3 Lochiel Road
Inverness
IV2 3BY

Recruitment and appointment of Trustees

The trustees are appointed in accordance with the Deed of Trust and related documents, and nominated or confirmed at our annual general meeting.

Governing document

The fund was initiated in 1945 and formally constituted by a Deed of Trust registered in the Books of Council and Session on 30th May 1952.

Charitable purposes

The purposes of the Fund are to provide Rolls of Honour at the Scottish National War Memorial and elsewhere; to provide financial support to The Thistle Foundation and The Scottish Veterans' Garden City Association; and to establish and maintain a Boys' Club in Inverness. Most of these objects having been fulfilled in the early years of the Fund, the primary enduring object is to maintain and support the Boys' Club which now functions as the Cameron Youth Centre.

Activities and achievements

Several new groups are now using the premises including the return of our Multi Culture Group which is experimenting with a new youth group. A new Highland Dancing group also meet weekly and several new lets means that we are seeing good growth for the use of the building. Our legal advice has enabled us to begin negotiations with The Highland Council regarding our condemned club leaders house.

Financial review

As a result of the surplus of £18,047 (2025 - £16,768 surplus) in the year, the association held unrestricted funds of £190,345 (2025 - £172,298) at the year end. The committee consider that these general funds will allow us to continue to run the club in the way it is currently being undertaken, and that this will support the potential extension plans.

On behalf of the board of trustees

A J Dick
Chairman

Date 15/10/26

Queens Own Cameron Highlanders War Memorial Youth Club

Receipts and Payments Account for the year ended 31 March 2026

	2026 £	2025 £
Receipts		
Bank interest	1,002	1,388
Incoming resources from charitable events		
Letting of clubhouse & bowls	19,004	19,621
Miscellaneous	-	150
Total receipts	20,006	21,159
Payments		
Charitable expenditure (note 5)	1,539	3,971
Governance costs (note 6)	420	420
Total payments	1,959	4,391
Surplus/(Deficit) for year	18,047	16,768

Queens Own Cameron Highlanders War Memorial Youth Club

Statement of Balances as at 31 March 2026

	2026 £	2025 £
Opening cash at bank and in hand	172,298	155,530
Surplus/(Deficit) for year	18,047	16,768
Closing cash at bank and in hand	190,345	172,298
Bank and cash balances		
Bank current account ending 595	98,819	81,774
Bank current account ending 444	24,952	24,952
Investment account ending 238	66,574	65,572
	190,345	172,298
Total Assets Held	190,345	172,298
Split between funds		
Restricted	-	-
Unrestricted	190,345	172,298
	190,345	172,298
Assets - note only		
Equipment as at 1 April 2025	23,078	23,078
Equipment additions in year	-	-
Equipment disposals in year	-	-
	23,078	23,078

Approved on behalf of the Trustees

Angus J Dick

A J Dick
Chairman

Date 15/10/26

Queens Own Cameron Highlanders War Memorial Youth Club

Notes to the accounts for the year ended 31 March 2026

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

3 Related parties

None of the trustees (or any persons connected with them) received any remuneration, or reimbursement of expenses from the company during the year. There were no other related party transactions.

4 Income

	2026 £	2025 £
Bank interest	1,002	1388
Incoming resources from charitable events		
Letting of clubhouse / bowls	19,004	19,621
Miscellaneous	0	150
	20,006	21,159

5 Cost of charitable activities

	2026 £	2025 £
Charitable expenditure		
Repairs, maintenance and photocopier expenses	648	416
Advertising	0	31
Fixtures, fittings and equipment	0	0
Legal fees	240	1,200
Music Licence costs	651	342
Miscellaneous	0	1,982
	1,539	3,971

6 Governance costs

	2026 £	2025 £
Independent examiner	420	420
	420	420

7 Going Concern

The Trustees are satisfied that the charity has sufficient funds to meet day to day costs, and therefore it continues to be a going concern.

Queens Own Cameron Highlanders War Memorial Youth Club

Independent Examiner's Report to the Trustees of the Queens Own Cameron Highlanders War Memorial Youth Club

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 2 to 4.

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

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:

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.

Use of our report

This report is made to the charity's board of trustees, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of trustees as a body, for my work or for this report.



Kevin Leitch FCCA
For Leitch Accountancy Services Limited
Associated Certified Chartered Accountants
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Date 14/10/2026