

**Tain and North Highland YMCA SCIO**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Tain & North Highland YMCA operates a combination of programmes for children, young people and families within the north of Scotland. It is through our programmes that we are able to meet our key objectives as a small local charity. Over the last year we focused our work on our mission statement of **'Releasing the potential of all Children, Young people and Families within our community'**. This will continue throughout 2024 and will then include the YMCA Worldwide programme called Vision 2030.

We were part of a joint bid to the Highland Council for funding of our holiday support programmes and these continue to be our busiest period of the year. We have now extended this programme thanks to the support of Meals and More these programmes will not only include us providing free meals but also provide more children's and youth activities over the school holidays.

We continue to provide a balance of generic youthwork via our Drop-In sessions and targeted youth work with us working more closely with the schools within the area. Examples of our programmes are;  
Monday: Under 1's group, Crafty Club, P7 Transitions Club and a separate Girls Group

Tuesday: S1 Drop-In and Boxing Fitness training

Wednesday: Toddlers group, Good2 Grow Group, Baking Club and our Young Leaders Support Group

Thursday: S1-S6 Drop-In

Friday: Under 1's Group and a Young Carers Group for both primary and secondary children

Saturday: S1-S6 Drop-In

The family centre concept continues and has grown in providing contact time for children and their parents and this is through the local Care and Learning Service.

Our Awards work continues to produce some amazing children and young people who are undertaking voluntary work within the area. We along with Youth Highland have seen an increase of 64% in young people gaining national awards and therefore we are helping closing the attainment gap.

We have three new exciting programmes starting in 2025 which include:

A pilot Family Hub being held every Friday ,

A pilot Early Years Mentoring Programme and

A NEW Teqball Football Programme (we believe that we are the only organisation to have one of these tables )

Programmes also continue using the YMCA Holistic approach of Body, Mind and Spirit with programmes like the Quest programme produced by 'Youth For Christ' being successful. The Senior Youth and Community worker regularly took school assemblies in Tain Royal Academy School.

Our Involvement with the community organisations is increasing as there appears to be more agencies wanting dialogue with local groups and we are pleased to be a key player within some of these groups.

We continue to have a positive working relationship with Youth Highland and this will hopefully grow with the new CLD plan for the Highlands being implemented

Our Senior Youth and Community Worker continues to represent the YMCA and local churches on the new Tain Campus 3-18 school Stakeholders Group and we are members on the Tain Initiative Group and Christian Outreach Group.

This year we offered more volunteer support and arranged additional training for volunteers in Child Protection and First Aid. Our thanks go to the volunteers and staff of the Tain & North Highland YMCA for all their help over the year and to all those who have supported the work we undertake within the community especially the funders Robertson Trust, the David and Averil Macdonald Fund and the Highland Council.

The priority for 2024/25 is to strengthen the Board and recruit more volunteers to help with our expanding programmes as mentioned above and as we head into the final year of salaries secure these for the two full time staff.

The year ending 31<sup>st</sup> March 2024 was our worst financial year since starting being formed and was due to the Cost of living crises re electric, reduced number of grants coming in, essential refurbishment work and extra unexpected legal fees. However, the Board and staff are confident that through good financial management we could see a breakeven position on the 31<sup>st</sup> March 2025.

The Board would once again like to thank all those trusts who have supported us throughout the year as without their support we would not be able to meet the needs of the local community.

REGISTERED COMPANY NUMBER: CS005518 (Scotland)  
REGISTERED CHARITY NUMBER: SC051455

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024  
FOR  
TAIN & NORTH HIGHLAND YMCA SCIO**

Goldwells Ltd  
10 Knockbreck Street  
Tain  
Ross-Shire  
IV19 1BJ



# **TAIN & NORTH HIGHLAND YMCA SCIO**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

CS005518 (Scotland)

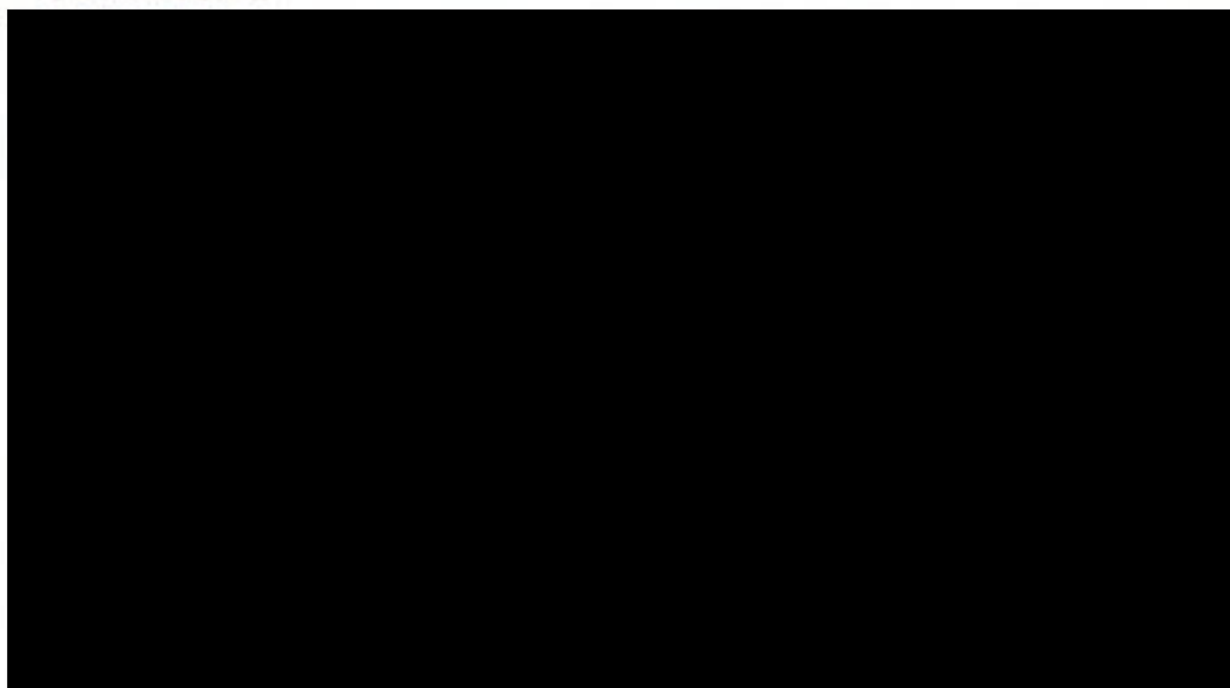
#### **Registered Charity number**

SC051455

#### **Registered office**

17 Stafford Street  
Tain  
IV19 1AZ

#### **Trustees**



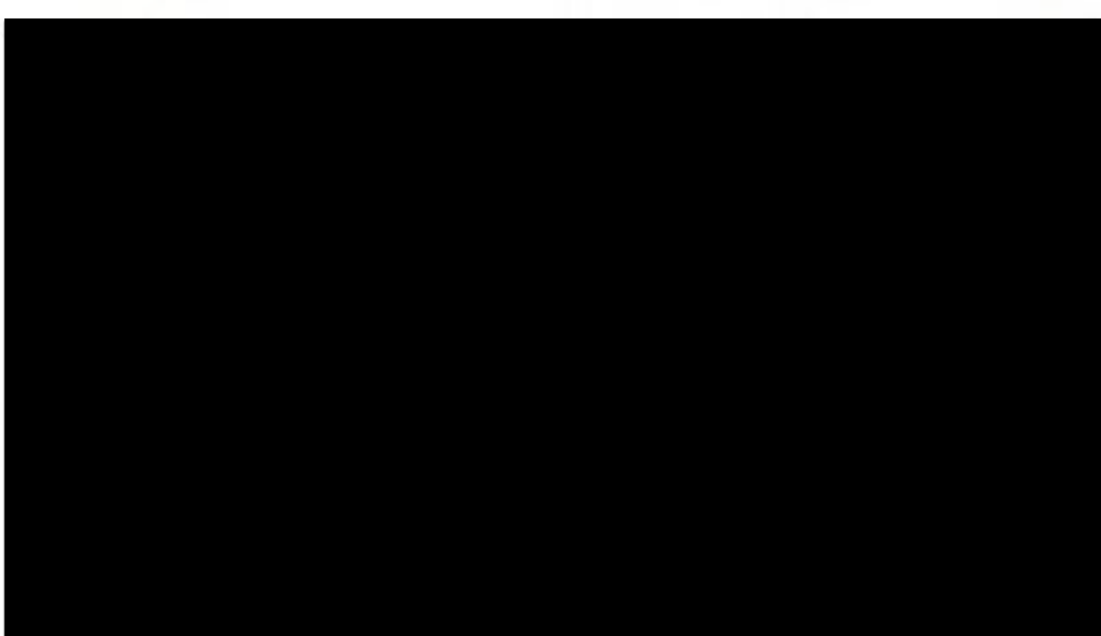
#### **Company Secretary**



#### **Independent Examiner**

Goldwells Ltd  
10 Knockbreck Street  
Tain  
Ross-Shire  
IV19 1BJ

Approved by order of the board of trustees on 14th August 2024 and signed on its behalf by:





**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TAIN & NORTH HIGHLAND YMCA SCIO**

I report on the accounts for the year ended 31st March 2024 set out on pages three to nine.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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 Institute of Chartered Accountants of Scotland

Goldwells Ltd  
10 Knockbreck Street  
Tain  
Ross-Shire  
IV19 1BJ

14th August 2024



**TAIN & NORTH HIGHLAND YMCA SCIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		9,222	35,991	45,213	157,774
Other trading activities	2	26,613	281	26,894	23,636
<b>Total</b>		<u>35,835</u>	<u>36,272</u>	<u>72,107</u>	<u>181,410</u>
<b>EXPENDITURE ON</b>					
Raising funds		13,551	12,009	25,560	25,963
<b>Charitable activities</b>					
Youth Cafe		35,112	-	35,112	32,628
Other		12,448	61,874	74,322	68,548
<b>Total</b>		<u>61,111</u>	<u>73,883</u>	<u>134,994</u>	<u>127,139</u>
<b>NET INCOME/(EXPENDITURE)</b>		(25,276)	(37,611)	(62,887)	54,271
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		225,594	153,998	379,592	325,321
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>200,318</u>	<u>116,387</u>	<u>316,705</u>	<u>379,592</u>

The notes form part of these financial statements



# TAIN & NORTH HIGHLAND YMCA SCIO

## BALANCE SHEET 31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	189,406	-	189,406	189,406
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		10,912	116,387	127,299	190,186
<b>NET CURRENT ASSETS</b>		<u>10,912</u>	<u>116,387</u>	<u>127,299</u>	<u>190,186</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>200,318</u>	<u>116,387</u>	<u>316,705</u>	<u>379,592</u>
<b>NET ASSETS</b>		<u>200,318</u>	<u>116,387</u>	<u>316,705</u>	<u>379,592</u>
<b>FUNDS</b>	7				
Unrestricted funds				200,318	225,594
Restricted funds				116,387	153,998
<b>TOTAL FUNDS</b>				<u>316,705</u>	<u>379,592</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14th August 2024 and were signed on its behalf by:

The notes form part of these financial statements



# TAIN & NORTH HIGHLAND YMCA SCIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Income - Fundraising	5,329	2,285
Income - Cafe	18,958	16,572
Income - Programmes	2,607	4,779
	<hr/>	<hr/>
	26,894	23,636
	<hr/>	<hr/>



**TAIN & NORTH HIGHLAND YMCA SCIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	20,637	137,137	157,774
Other trading activities	<u>23,636</u>	<u>-</u>	<u>23,636</u>
<b>Total</b>	<u>44,273</u>	<u>137,137</u>	<u>181,410</u>
 <b>EXPENDITURE ON</b>			
Raising funds	13,716	12,247	25,963
<b>Charitable activities</b>			
Youth Cafe	32,383	245	32,628
Other	<u>4,050</u>	<u>64,498</u>	<u>68,548</u>
<b>Total</b>	<u>50,149</u>	<u>76,990</u>	<u>127,139</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (5,876)	 60,147	 54,271
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	231,470	93,851	325,321
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>225,594</u>	 <u>153,998</u>	 <u>379,592</u>



**TAIN & NORTH HIGHLAND YMCA SCIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2023 and 31st March 2024	157,036	11,248	41,980	210,264
<b>DEPRECIATION</b>				
At 1st April 2023 and 31st March 2024	-	5,433	15,425	20,858
<b>NET BOOK VALUE</b>				
At 31st March 2024	157,036	5,815	26,555	189,406
At 31st March 2023	157,036	5,815	26,555	189,406

**7. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
Unrestricted Funds	225,594	(25,276)	200,318
<b>Restricted funds</b>			
Restricted Funds	153,998	(37,611)	116,387
<b>TOTAL FUNDS</b>	379,592	(62,887)	316,705

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	35,835	(61,111)	(25,276)
<b>Restricted funds</b>			
Restricted Funds	36,272	(73,883)	(37,611)
<b>TOTAL FUNDS</b>	72,107	(134,994)	(62,887)



**TAIN & NORTH HIGHLAND YMCA SCIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024**

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
Unrestricted Funds	231,470	(5,876)	225,594
<b>Restricted funds</b>			
Restricted Funds	93,851	60,147	153,998
<b>TOTAL FUNDS</b>	<u>325,321</u>	<u>54,271</u>	<u>379,592</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	44,273	(50,149)	(5,876)
<b>Restricted funds</b>			
Restricted Funds	137,137	(76,990)	60,147
<b>TOTAL FUNDS</b>	<u>181,410</u>	<u>(127,139)</u>	<u>54,271</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
Unrestricted Funds	231,470	(31,152)	200,318
<b>Restricted funds</b>			
Restricted Funds	93,851	22,536	116,387
<b>TOTAL FUNDS</b>	<u>325,321</u>	<u>(8,616)</u>	<u>316,705</u>



TAIN & NORTH HIGHLAND YMCA SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	80,108	(111,260)	(31,152)
<b>Restricted funds</b>			
Restricted Funds	173,409	(150,873)	22,536
<b>TOTAL FUNDS</b>	<u>253,517</u>	<u>(262,133)</u>	<u>(8,616)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.



**TAIN & NORTH HIGHLAND YMCA SCIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	3	-
Donations	6,536	6,965
Grants	38,674	150,809
	<hr/>	<hr/>
	45,213	157,774
<b>Other trading activities</b>		
Income - Fundraising	5,329	2,285
Income - Cafe	18,958	16,572
Income - Programmes	2,607	4,779
	<hr/>	<hr/>
	26,894	23,636
<b>Total incoming resources</b>	<hr/>	<hr/>
	72,107	181,410
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases - Cafe Expenses	21,257	7,284
Fundraising Expense	4,303	18,679
	<hr/>	<hr/>
	25,560	25,963
<b>Other</b>		
Wages	69,885	68,548
Social security	1,752	-
Pensions	2,685	-
	<hr/>	<hr/>
	74,322	68,548
<b>Support costs</b>		
<b>Other</b>		
Advertising	714	217
Insurance	-	8,101
Light & Heat	6,291	4,707
Telephone	1,385	1,345
Postage and stationery	1,166	1,428
Sundries	50	3,544
Repair & Renewal	12,733	7,485
Staff Exp, Uniform etc	1,277	416
Subscriptions & Licences	2,211	1,858
Travel	1,772	2,726
	<hr/>	<hr/>
	27,599	31,827
<b>Governance costs</b>		
Accountancy and legal fees	7,513	801

This page does not form part of the statutory financial statements



TAIN & NORTH HIGHLAND YMCA SCIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024

	2024 £	2023 £
Total resources expended	134,994	127,139
Net (expenditure)/income	(62,887)	54,271

This page does not form part of the statutory financial statements



**TAIN & NORTH HIGHLAND YMCA SCIO**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 9</b>
<b>Detailed Statement of Financial Activities</b>	<b>10 to 11</b>