

Inverness Christian Youth Centre
(formerly Inverness YMCA)

Year ended 31 December 2024

RECEIPTS AND PAYMENTS ACCOUNTS

Charity No: SC008143

Inverness Christian Youth Centre
Trustees' Annual Report
Year ended 31 December 2024

The trustees present the annual report and accounts for Inverness Christian Youth Centre for the year ended 31 December 2024.

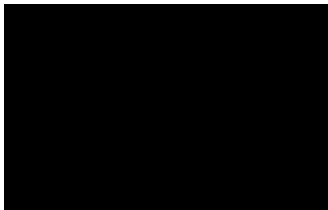
Reference and Administrative Information

Charity Name:	Inverness Christian Youth Centre
Charity Registration Number:	SC008143
Contact Address:	1 Hill Park Inverness IV2 4AL

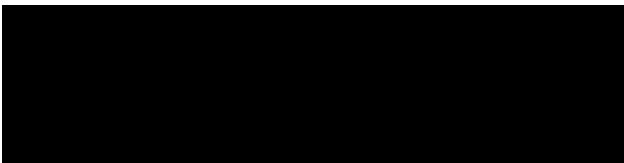
Office Bearers and Trustees (Board Members)

	Chairman
	Secretary
	Treasurer
	Vice-Chairman

Additional Board Members



Independent Examiner



Trustees' Annual Report - Inverness Christian Youth Centre - SC008143

Year ended 31 December 2024

Structure, Governance and Management

Objectives and Activities

Inverness Christian Youth Centre (formerly known as Inverness YMCA) is a charitable trust, and was constituted in 1859, and its history until the 1990s is recounted in the book *What God Hath Wrought*, written in 1992, by Edward Hughes. Inverness YMCA's first building was opened in 1870 at the corner of High Street, and early AGMs attracted hundreds of people. During both world wars the building was used as a canteen and for accommodation for troops. It was staffed by volunteers.

In 1953 the YMCA moved to its present location beside the River Ness. Under the guidance of the energetic Honorary Secretary, [REDACTED], it flourished spiritually. He was the power behind the reconstruction of the building which reopened in 1969. Despite the recent period of comparative inactivity, Inverness Christian Youth Centre is once again active, having carried out major repairs to its premises and updated its policies.

The main objectives of the charity are: to reach out in a caring way to the young people of Inverness, especially those who are particularly needy; to cater holistically for the physical, emotional, educational and spiritual needs of young people; to present the truth, power and attractiveness of the Christian Gospel through service and through teaching; and to equip young people for Christian Service.

Organisational structure and appointment of the Board of Management

The management of Inverness Christian Youth Centre is overseen by a Board of Management, which is elected annually at the Annual General Meeting held by September of each year. The process of electing officials is set out in the Constitution. The Constitution states that the President, Secretary and Treasurer are automatically made Trustees. The Constitution also allows for further Trustees to be appointed to the Board of Management. The title deeds of the property owned by the Trustees are held in the name of the current Trustees.

Achievements and Performance

The Board of Management note that 2024 had encouragements and setbacks. The year started on a high with a large group coming together to give thanks for the Highland Council Grant which enabled the replacement of the broken-down disabled hoist. The Monday After-school Group continued and one of the volunteers agreed to become a Board Member. The partnership agreement with the charity The Open Door Project to lease part of the CYC/YMCA building progressed but at the end of the year planning and legal procedures were still ongoing. Major work was done to the electrics of the building and the fire alarm system. A full house was accommodated at Smithton Church for a fund-raising supper in September. Sadly, the person who had been interviewed and agreed to become our replacement youth worker changed her mind and withdrew her application, so that was a setback. The quarterly CYC Newsletter was produced throughout the year and the CYC enjoyed good relations with local churches and the various charities which made use of the premises.

Trustees' Annual Report - Inverness Christian Youth Centre - SC008143 (cont)

Year ended 31 December 2024

Financial Review

The Trustees report that there was an overall surplus for the year of £29,233 (2023 - deficit of £4,432), this included a grant receipt of £17,000 relating to the installation of a new lift on 2023. The balance held in the General Fund at 31 December 2024 was £119,008 (2023: £89,785). The Trustees are very grateful for the gifts and donations received, which help to meet the operational needs of the charity, and are very aware of the need to increase income and control costs.

Reserves Policy

It is the Trustees' policy to hold reserves not committed to Fixed Assets of six months expenditure. At the year end such funds of £119,008 were held.

Plans for the future

The Inverness Christian Youth Centre plans to strengthen its Board of Management, work in partnership with the charity Open Door, develop further clubs for young people, find another youth worker/ youth leader and build good links with local churches.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which 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 the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date: 5 May 2025

Report of the Independent Examiner to the Trustees of Inverness Christian Youth Centre

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 8.

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.

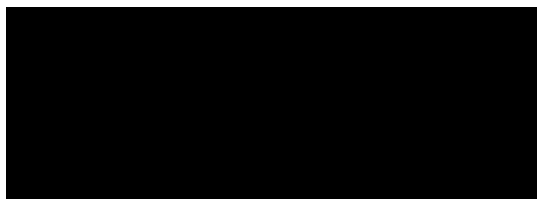
Basis of independent examiner's statement

An examination is 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 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.



Date: 5 May 2025

Inverness Christian Youth Centre
Receipts and Payments Account
Year ended 31 December 2024

Unrestricted
General
Fund
2024
£

Total
2024
£

Total
2023
£

Receipts

Donations	14,840	14,840	22,333
Curry Night	2,239	2,239	3,097
Activities for Generating Funds	106	106	666
Bank & Deposit interest	57	57	7
Gift Aid recovered (from previous year)	0	0	868
	<u>17,242</u>	<u>17,242</u>	<u>26,971</u>
Grants - Lift - Paid for last year	17,000	17,000	0
Rental of premises	12,600	12,600	13,575

Total Receipts

<u>46,842</u>	<u>46,842</u>	<u>40,546</u>
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Payments

Costs of generating funds

Café and catering	250	250	450
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Charitable activities

Wages and salaries	1,163	1,163	5,672
Sundry Expenses	659	659	915
Heat, light and water	955	955	3,134 Invoiced post year end
Insurance	2,202	2,202	2,100
TV, telephone and internet	487	487	541
Property repairs & replacements	10,774	10,774	29,455
Equipment repairs & replacement	546	546	1,677
SU Camp costs	0	0	760
Subscriptions (YM Scotland and TV Licence)	283	283	275
Professional Fees	300	300	0

Governance costs

Independent examination	0	0	0
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Total Payments

<u>17,619</u>	<u>17,619</u>	<u>44,979</u>
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Excess/(Deficit) of Receipts over Payments for the year before transfers

	29,223	29,223	(4,433)
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Total funds brought forward	89,785	89,785	94,218
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Total funds carried forward	<u>119,008</u>	<u>119,008</u>	<u>89,785</u>
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Inverness Christian Youth Centre

Statement of Balances

At 31 December 2023

	Unrestricted General Fund 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Cash Balances</u>			
Bank & cash balances brought forward	89,785	89,785	94,218
Movement in year:			
Excess/(Deficit) of Receipts over Payments for the year	29,223	29,223	(4,433)
Bank & cash balances carried forward	<u>119,008</u>	<u>119,008</u>	<u>89,785</u>
<u>Statement of assets</u>			
Property at cost	<u>472,615</u>	<u>472,615</u>	<u>472,615</u>
Gift Aid Receivable	<u>1,056</u>	<u>868</u>	<u>868</u>
<u>Liabilities</u>			
Invoice due for payment	0	0	0
PAYE/NIC outstanding	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Trustees on 5 May 2025.

For and on behalf of the Trustees



The notes on page 8 form part of these accounts.

Inverness Christian Youth Centre
Year ended 31 December 2024
Notes to the Accounts

1. Accounting policies

Basis of preparation

These financial statements have been prepared under the historical cost convention on a going concern basis and in accordance with Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the financial statements are set out below.

Receipts: All voluntary income and interest received is accounted for when received.

Payments: Expenditure is recognised when a liability is paid. Expenditure includes any VAT which cannot be recovered which is reported as part of the expenditure to which it relates.

Fund accounting: Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

2. Trustee Remuneration and Related Party Transactions

There was one payments made to Trustees or other related parties during the year - [REDACTED]
[REDACTED] £560 for painting works (2023: nil)

3. Unrestricted funds

General Fund

Balance at start of year	89,785
Receipts during year	46,842
Payments for year	17,619
Balance at end of year	<u>119,008</u>

The general fund is unrestricted and used for the general purposes of the charity.