

# Youth With A Mission (Scotland) Limited

Trustees' Annual Report

And

Financial Statements

Scottish Charity Number SC013315

Company Registration number SC077148

Year ended 31 December 2025

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## Report of the Trustees

The directors of the charitable company are its trustees for the purposes of charity law and throughout this report are referred to as its trustees.

The trustees present their report together with the financial statements for the year to 31 December 2025.

## Reference and Administrative Information

Charity Name:	Youth With A Mission (Scotland) Ltd. Also known as YWAM or YWAM Scotland		
Charity Registration Number:	SC013315		
Company Registration Number:	SC077148		
Registered Office:	The Seamill Centre 9 Glenbryde Road West Kilbride KA23 9NJ		
Directors (Trustees):	Current Trustees at date of signing Report: Stephen C Mayers Lynn Howson Marelize Terblanche Rebecca Kremer Donna-Rae Cartwright Madeleine Craig Michael Montgomery Nathan Swisher		
	Appointed 26/02/2026		
	Other trustees serving during the financial period. Richard J Mayers Lance Canter		
	retired 02/12/2025 retired 19/05/2025		
Company Secretary:	Lynne Bailey		
National Leadership Team:	Michael & Gail Montgomery Michael & Madeleine Craig		
Independent Examiner:	Margaret Birse Tangram Accounting 23 Clark Avenue Linlithgow EH49 7AP	Solicitors:	Lesley Mathieson MacNairs Solicitors 662 Alexandra Parade Glasgow G31 3BU
Bankers:	Virgin Money Plc Business Banking Dunn Square 1 Causeyside St Paisley PA1 1UW		The Royal Bank of Scotland Paisley Chief Office 1 Moncrieff Street Paisley PA3 2AW

## **Structure, Governance & Management**

### **Governing Document**

YWAM Scotland is a Charitable Company limited by guarantee and is governed by its Memorandum and Articles of Association.

It was incorporated as a company on 12<sup>th</sup> January 1982 and became recognised as a charity on 25<sup>th</sup> January 1982. The most recent modification to the Memorandum and Articles of Association was agreed by the Company on 26<sup>th</sup> July 2021. This alteration allows for virtual and hybrid Board meetings.

### **Organisational Structure**

Most major decisions are taken by the National Leadership Team for YWAM in Scotland.

However, decisions regarding the purchase or sale of properties are always referred to the trustees. In decisions regarding expenditures of over £5,000 the finance committee shall ensure that two trustees authorise the expenditure. Policies and strategies are always determined by the trustees.

### **Recruitment and Appointment of new trustees**

New trustees are invited by existing trustees and the National Director to join the Board as and when needed. It is customary for trustees to be made up of a combination of senior YWAM staff and people in good standing in the Scottish Church.

#### **Policies and Procedures adopted for induction and training of trustees**

Trustees need to be people in good standing with their church and with the Christian community. New trustees are invited to attend Trustees meetings and to meet with the existing trustees prior to their appointment as trustees of the charity. Ongoing training, as required for their role on the trustee board is provided and encouraged, as necessary.

### **Relationship with the wider network of Youth With A Mission**

YWAM is an international Christian mission with strong relational links. However, each national entity is autonomous, independent, and not connected in any legal sense. This is the case with YWAM Scotland.

### **Related Parties**

As independent mission workers, some trustees receive funding from external organisations to provide for their own personal support in addition to expenses related to their mission work.

### **Risk Management**

The major risks to which the charity is exposed, as identified by the trustees have been reviewed and the practice and procedures adopted by the trustees mitigate these risks. The major risks to YWAM are:

- Damage to either of our properties. We have adequate insurance for both buildings.
- Damage to our vehicle fleet. Again, we are adequately insured, and we have an appropriate training procedure which we require all YWAM drivers to undergo before driving our vehicles.
- Accidents whilst on outreach. All staff leading outreach teams are adequately instructed in our policy of the actions they need to take if in the event of accident on outreach, or if the team is placed in danger due to circumstances beyond their control. All teams going overseas are required to have adequate travel insurance.
- The other major ongoing financial risk to the charity remains the uptake of places on the courses run by the charity. This is discussed at most trustee meetings, and a variety of methods are used to promote the courses in Scotland and encourage participation.

- Reputational Damage due to possible allegations or incidents of spiritual abuse especially in light of recent wide-sweeping media coverage of YWAM internationally. This is being addressed on an Area-wide (UK & I ) level looking at both better leadership training to build healthier working/ministry cultures, and more robust HR practices. PR training and reporting and response trainings are also in development.

## **Objectives and Activities**

### **Charitable Objects**

The charitable objects of the organisation as laid out in the governing document are:

- To advance the Christian religion through the training and equipping of Christians in all parts of the world.
- To develop programmes and facilities that address people's emotional, social, educational, intellectual, and spiritual development to build their community capacity and involvement with society.

### **Mission**

YWAM International has the objective of knowing God and making him known. This is done by means of activities under the three headings of:

- Evangelism
- Mercy Ministries (relief and development)
- Training (University of the Nations - an international missionary training institution)

YWAM Scotland ascribes to these same goals contextualised to the Scottish situation.

### **Aims**

For the current year, we aimed to achieve the above objectives by the means of Evangelism leading to the establishing of new community transformation projects and partnering with churches to train, equip, and serve alongside them to help increase their effectiveness as agencies of Christian mission to the nation of Scotland. We also continued running a variety of training programmes aimed at better equipping people for the task of "knowing God and making him known". Most of these programmes are affiliated with the University of the Nations, an International Mission Training Organisation that operates under the umbrella of YWAM with schools in 160 nations and 600 locations.

### **Main Objectives for 2025**

- Run residential University of the Nations courses at both West Kilbride and Paisley locations
- Continue support for our staff both pastorally and practically
- Work on fabric improvements to both repair and enhance usage of buildings
- Support and engage staff working throughout Scotland
- Strengthen long-term field workers and their families
- Encourage new initiatives for community service, evangelism, skills, and spiritual development in Scotland
- Strengthen our training and compliance across key regulatory areas such as health & safety and Safeguarding

### **Strategies for achieving objectives**

- Recruiting trainees world-wide via our web sites, social media, teaching opportunities, word of mouth and printed materials

- Adjusting our course offerings, schedules, and protocols to better ensure safe running of residential courses
- Consider best practices and shifting societal needs as we plan training and outreach opportunities
- Running training courses that expose students to the social and spiritual needs of Scotland and overseas
- Growing our capacity to run courses and seminars
- Encouraging participation in local community service projects
- Identifying developing and urgent pastoral care needs and providing local support
- Recruiting trainees to become long term staff members serving on teams in the community or as trainers in the YWAM training facilities
- Fund raising to support the costs of these ministries and fabric improvements
- Developing and participating in networks across the WISE (Wales, Ireland, Scotland, and England) area to broaden and deepen the development of our volunteer staff and leaders
- Providing retreats and support for long-term mission workers in our facilities
- Reviewing key policy documents and offering relevant training tools and sessions

### **Activities**

- Building relationships with local church leaders through visits and serving especially with local service projects
- Participating in youth-worker and youth gatherings in the nation
- Promoting events and initiatives of YWAM in Scotland and internationally through our social media channels
- Conducting training events in Churches across Scotland
- Facilitating job-based training and organisation-wide Safeguarding training
- Running youth camps and youth groups for local churches
- Running University of the Nations training courses
- Meeting regularly online and in person for prayer and connection in various groupings
- Participating in international YWAM gatherings online and in person
- Holding full staff gatherings in person throughout the year
- Running events and training focused on long-term mission workers
- Evangelism in the local community

### **Use of Volunteers**

YWAM Scotland could not function without the amazing support of its volunteers. The Trustees are thankful to all the volunteers who have given their time and energy to work with the organisation and deeply appreciate all that they do.

- YWAM is staffed by volunteers only
- Approximately 60 full time volunteers served with YWAM in the year
- We also welcomed short term 'mission builders' to make repairs to our Seamill gatehouse, decorate rooms damaged by water leaks, and prepare for roof works whilst also joining in the spiritual life of the bases
- The volunteers help with various activities from running the training programmes to administration to catering to preaching to providing children's ministry, and ministering in the local community

### **Achievements and Performance**

YWAM Scotland's ministry this year includes the work and outreaches from our two main properties in Paisley and West Kilbride.

In 2025 Stanely House ran a successful DTS with 8 trainees and an outreach in Cyprus. This year there was no School of Worship (SOW) running due to the leaders being on sabbatical. Weekly worship on the streets in Paisley continued along with the monthly Arts Collective gatherings. Also in Paisley, the

Creation Care ministry hub ran a one-week seminar in June on Creation Care, provided teaching for YWAM generally and some staff went to COP30 in Brazil.

The 2025 DTS at the Seamill Centre started in February with 9 trainees. They went on outreach to Albania and Turkey. The School of Word and Spirit was run this year, with 12 delegates. The DTS in September was unfortunately cancelled due to lack of applicants. There are significant financial challenges at both bases, mostly relating to structural problems -the roofs at both Stanely and Seamill, and the pipes connecting the heating system at Seamill which we hope will be resolved in the coming months. The Living in Awe ministry continued with taking different groups hiking and encountering God in nature. Two Hiking retreats were run this year. The Homecoming seminar for those workers in challenging locations was also run this year in November. Seamill is still low on staff but is continuing in its work of recruiting new staff. Seamill also hosted multiple groups such as Fire Starters, a team from YWAM Harpenden working with "The Send" in Glasgow, 2 teams from YWAM Kona Hawaii, a YWAM Europe debriefing seminar, a European DTS workshop, an Authors Training School, a "Come Away" Spiritual Formation seminar, "Drum 4 UR life" and a seminar on Spiritual Abuse. Our gatherings culminated in the YWAM Scotland staff gathering at Seamill in September. At our last September gathering, we announced that YWAM staff would be encouraged to visit each local authority area in Scotland pray and these "prayer strikes" were all completed during 2025, with groups of staff travelling to each council area in Scotland as described. This brief overview does not touch on all aspects of ministry but gives a small idea of what is happening.

## Financial Review

The results for the year show an overall surplus of £58,127. The 2024 deficit was £31,179.

Income for the year was £400,720, an increase of £152,089 on last year's income. Expenditure at £342,593 shows an increase of £62,783 on last year. The overall fund balance at the year-end has increased to £634,279, with £475,292 of this associated with Fixed Assets less long-term creditors, and £71,406 associated with Restricted Funds.

The principal sources of income for YWAM Scotland are normally the training course fees, group fees, donations, and income received from our staff who stay at our two training facilities. This year, although one Seamill DTS was cancelled it was made up for with many small groups staying, and along with several fundraisers, income was much increased. We did receive £39,991 (2024: £35,146) in payments from the government for the Biomass heating system at Seamill, and this payment did help the income for YWAM Scotland. Funds raised during 2025 for the Seamill roof replacement was £27,701. Paisley also had a fundraiser and received £33,687 in gifts over the year. Course fee income was £50,101 more than 2024, due to all the smaller seminars being run. Accommodation income was £8,258 higher than 2024, and guest fee income was £11,850, again slightly higher than 2024. Gift income was higher by £82,568, mainly due to the fundraisers for both Paisley and Seamill. Expenditure is normally related to the running of residential courses at our two training facilities, continuing maintenance on the training facilities, and the field phase.

## Reserves Policy

It is the policy of the charity to maintain a level of "free reserves" (i.e., that are not tied up in Fixed Assets or Restricted Funds) which equates to approximately 3 months regular unrestricted expenditure. At the current level of regular expenditure that equates to £64,000. Currently the charity has £52,000 reserves, calculated on the basis required by the SORP, as the long-term loan on the fixed assets needs to be considered when calculating the reserves figure, although the value of the fixed assets do not.

However, the fixed assets are financed by mortgages, on which the outstanding loans are shown on the Balance Sheet on p11.

The Trustees consider these to be sufficient to cover the administration and support costs in addition to servicing the loan, to continue operations in the forthcoming year. Unrestricted funds were maintained at an appropriate level throughout the year. At the end of the financial year the charity was in a secure financial position with net assets of £634,279 held in funds which are considered by

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Trustees' Annual Report

the trustees to be adequate for their intended purpose, with £87,045 of that held as unrestricted general funds.

The trustees wish to thank the many people who generously support the work of Youth With A Mission (Scotland) Ltd, during the year.

### **Plans for Future Periods**

YWAM Scotland continues in 2026 to be focussed mainly through our training bases in Paisley and West Kilbride.

Stanely House in Paisley is planning a School of Worship in March 2026, and a DTS later in the year. The Creation Care team will run a seminar in June. They will continue hosting events for creatives/artists in the area and look to expand their offerings for educating other about climate change and care for the environment.

Seamill plans to run 2 Discipleship Training Schools in February and September 2026, a School of Word and Spirit in June/July and a Homecoming Gathering seminar in November. Both Stanely and Seamill will continue with the active recruitment of new staff. The Living in Awe hiking ministry will continue to run with day hikes and week-long hikes throughout the year. Seamill will also be hosting a DTS outreach from Kona Hawaii, a Christian Spiritual Formation Workshop and a member care seminar as well as several Church groups. Fundraising is ongoing for the replacement of the central part of the Seamill Centre roof, the repairs to the tower and the repair of the pipe system from the boiler room which feeds the heating system. Fundraising is also continuing for the roof at Stanley House. A team is continuing to pioneer in the far north of Scotland. Stronger ties are also being made into the WISE (Wales, Ireland, Scotland, and England) area within YWAM to deepen our ministry connections.

### **Independent Examiner**

A resolution to appoint Margaret Birse of Tangram Accounting was made last year and will be re-appointed at the forthcoming Annual General Meeting.

The Trustees have prepared this report in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime.

This report was approved by the trustees on **3<sup>rd</sup> June 2026**

Signed on their behalf by:

*Michael Montgomery*

Michael Montgomery

Trustee and Chairman of the Board



## Independent Examiner's Report

To the Trustees of Youth With A Mission (Scotland) Ltd.

I report on the annual report and accounts for the year ended 31 December 2025 set out in this document with the Financial Statements on pages 10 to 21

### 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 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 (as amended). 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 to enable a proper understanding of the accounts to be reached.

Signed Margaret Birse 3<sup>rd</sup> June 2026

Margaret Birse CCFA CIPFA (affil) FCIE  
Tangram Accounting  
23 Clark Avenue  
Linlithgow  
West Lothian  
EH49 7AP

## Statement of Financial Activities

(incorporating the Income and Expenditure Account)

For the Year ended 31<sup>st</sup> December 2025

	Note	2025				2024			
		Unrestricted Funds General Funds	Unrestricted Funds Designated Fixed Asset Funds	Restricted Funds	Total Funds	Unrestricted Funds General Funds	Unrestricted Funds Designated Fixed Asset Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£	£	£
<b>Income and Endowments from:</b>	4								
Donations and Legacies		41,591		114,391	155,982	37,216	-	31,353	68,569
Other Trading activities		26,428		1,195	27,623	22,632	-	-	22,632
Charitable Activities		214,923		-	214,923	157,430	-	-	157,430
Investments		362		-	362	-	-	-	-
Other Income		1,830		-	1,830	-	-	-	-
<b>Total Income</b>		<b>285,134</b>	<b>-</b>	<b>115,586</b>	<b>400,720</b>	<b>217,278</b>	<b>-</b>	<b>31,353</b>	<b>248,631</b>
<b>Resources Expended</b>	5								
Raising Funds		(22,075)	-	-	(22,075)	(21,453)	-	-	(21,453)
Charitable Activities		(234,580)	(30,237)	(55,701)	(320,518)	(203,672)	(30,236)	(24,449)	(258,357)
<b>Total Expenditure</b>		<b>(256,655)</b>	<b>(30,237)</b>	<b>(55,701)</b>	<b>(342,593)</b>	<b>(225,125)</b>	<b>(30,236)</b>	<b>(24,449)</b>	<b>(279,810)</b>
<b>Net Income/(Expenditure) before transfers</b>		<b>28,479</b>	<b>(30,237)</b>	<b>59,885</b>	<b>58,127</b>	<b>(7,847)</b>	<b>(30,236)</b>	<b>6,904</b>	<b>(31,179)</b>
Gross Transfers between Funds	13	(21,413)	22,629	(1,216)	-	(3,798)	3,798		-
<b>Net Income/(Expenditure) for the year</b>		<b>7,066</b>	<b>(7,608)</b>	<b>58,669</b>	<b>58,127</b>	<b>(11,645)</b>	<b>(26,438)</b>	<b>6,904</b>	<b>(31,179)</b>
<b>Other Recognised Gains/(Losses)</b>									
Gains and Losses on Revaluations of FA									
<b>Net Movement in Funds</b>		<b>7,066</b>	<b>(7,608)</b>	<b>58,669</b>	<b>58,127</b>	<b>(11,645)</b>	<b>(26,438)</b>	<b>6,904</b>	<b>(31,179)</b>
<b>Reconciliation of Funds</b>									
Total Funds Brought Forward		80,515	482,900	12,737	576,152	92,160	509,338	5,833	607,331
<b>Total Funds Carried Forward</b>		<b>87,581</b>	<b>475,292</b>	<b>71,406</b>	<b>634,279</b>	<b>80,515</b>	<b>482,900</b>	<b>12,737</b>	<b>576,152</b>

All the above results are derived from continuing activities. All gains and losses for the year are included above.

The notes on pages 12 to 21 form part of these financial statements.

## Balance Sheet

At 31<sup>st</sup> December 2025

	Note	2025				2024			
		Unrestricted Funds		Restricted Funds	Total Funds	Unrestricted Funds		Restricted Funds	Total Funds
		General Funds	Designated FA Funds			General Funds	Designated FA Funds		
		£	£	£	£	£	£	£	£
<b>Fixed Assets</b>									
Tangible fixed assets	8	-	510,211	-	510,211	-	540,448	-	540,448
<b>Current Assets</b>									
Debtors	9	2,350	-	-	2,350	1,309	-	-	1,309
Prepayments		2,963	-	-	2,963	2,795	-	-	2,795
Stocks		219	-	-	219	339	-	-	339
Cash at bank and in hand		97,469	-	71,406	168,875	83,746	-	12,737	96,483
		<b>103,001</b>	<b>-</b>	<b>71,406</b>	<b>174,407</b>	<b>88,189</b>	<b>-</b>	<b>12,737</b>	<b>100,926</b>
<b>Creditors: Amounts Falling Due Within One Year</b>	10	(15,420)	(23,000)	-	(38,420)	(7,674)	(21,000)	-	(28,674)
<b>Net Current Assets</b>		<b>87,581</b>	<b>(23,000)</b>	<b>71,406</b>	<b>135,987</b>	<b>80,515</b>	<b>(21,000)</b>	<b>12,737</b>	<b>72,252</b>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	11	-	(11,919)	-	(11,919)	-	(36,548)	-	(36,548)
<b>Total Net Assets</b>		<b>87,581</b>	<b>475,292</b>	<b>71,406</b>	<b>634,279</b>	<b>80,515</b>	<b>482,900</b>	<b>12,737</b>	<b>576,152</b>
<b>Unrestricted Funds</b>									
General funds	13	87,581	-	-	87,581	80,515	-	-	80,515
Designated Fixed Assets	13	-	197,089	-	197,089	-	189,428	-	189,428
Revaluation Fund Fixed Assets	13	-	278,203	-	278,203	-	293,472	-	293,472
<b>Total Unrestricted Funds</b>		<b>87,581</b>	<b>475,292</b>	<b>-</b>	<b>562,873</b>	<b>80,515</b>	<b>482,900</b>	<b>-</b>	<b>563,415</b>
<b>Restricted Funds</b>	13	-	-	71,406	71,406	-	-	12,737	12,737
<b>Total Funds</b>		<b>87,581</b>	<b>475,292</b>	<b>71,406</b>	<b>634,279</b>	<b>80,515</b>	<b>482,900</b>	<b>12,737</b>	<b>576,152</b>

For the year ending 31<sup>st</sup> December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 12 to 21 form part of these accounts.

The accounts were approved by the trustees on **3<sup>rd</sup> June 2026** Signed on their behalf by:

*Michael Montgomery*

Michael Montgomery Director/Trustee

## Notes to the Accounts

Year ended 31<sup>st</sup> December 2025

### 1. Company Details

Youth With a Mission (Scotland) Ltd is a private company limited by guarantee. It is registered in Scotland with company registration number: SC077148. The address of the company's registered office is: The Seamill Centre, 9 Glenbryde Road, West Kilbride, KA23 9NJ

### 2. Basis of Preparation

#### **Basis of Accounting and Assessment of Going Concern**

The financial statements have been prepared in under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. They have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities and Accounts (Scotland) regulations 2006 (as amended), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the requirements of the SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) 2<sup>nd</sup> Edition, released October 2019 and effective 1 January 2019.

The charity constitutes a public benefit entity as defined by FRS102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### 3. Accounting Policies

#### **a. Income**

##### **Recognition of Income**

Income is recognised in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- It is more likely than not that the trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

##### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

##### **Grants and Donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

##### **Legacies**

Legacies are included in the SoFA when receipt is probable, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included as income when the charity holds a valid declaration from the donor. Gift Aid is considered to be part of a gift and is treated as an addition to the same fund as the initial donation, unless otherwise specified at the time of the donation or appeal.
<b>Contractual Income</b>	Income from fees for courses is only included in the SoFA once the charity has provided the related goods or services or met any performance related conditions.
<b>Donated Goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.
<b>Support Costs</b>	The charity has incurred expenditure on support costs. However, as the charity has chosen to report its income and expenditure on a 'natural category' basis, as a small charity, the support costs have not been apportioned to different activities.
<b>Volunteer Help</b>	The value of voluntary help is not included in the accounts but is described in the Trustees' Annual Report.

## **b. Expenditure and Liabilities**

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance Costs</b>	Governance costs comprise those costs which involve public accountability of the charity, its compliance with regulation and good practice.
<b>Redundancy Costs</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred Income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors when are measured at settlement amounts less any trade discounts.
<b>Basic Financial Instruments</b>	The charity accounts for basic financial instruments on recognition as given in para. 10.7 FRS102 SORP. Subsequent measurement is as given in paras. 11.17 to 11.19, FRS102 SORP.

## **c. Assets**

<b>Tangible Fixed Assets for use by the charity</b>	These are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost. The revalued amount of the heritable fixed assets has been taken as deemed cost on transition to FRS102.
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**Stocks**

The depreciation rates and methods are disclosed in note

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

**Debtors**

Debtors, including trade debtors, are measured on initial recognition at settlement amount after any trade discount.

Subsequently they are measured at the cash or other consideration expected to be received.

**d. Fund Accounting**

**i) Unrestricted Funds**

Unrestricted Funds are grants, donations and other incoming resources received or generated for the charitable purposes of the organisation. They can be used at the discretion of the trustees for any of the charity's purposes.

**ii) Designated Funds**

Designated Funds are unrestricted funds of the charity which have been earmarked or set aside by the trustees for particular purposes.

**iii) Restricted Funds**

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 held by the charity is included in note 14

#### 4. Analysis of Income

	2025				2024			
	U/R Funds	Designated Fixed Asset Funds	Restricted Funds	Total Funds	U/R Funds	Designated Fixed Asset Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
<b>Donations and Legacies</b>								
Donations	1,600	-	114,391	115,991	2,070	-	31,353	33,423
Heating Subsidy	39,991	-	-	39,991	35,146	-	-	35,146
<b>Total</b>	<b>41,591</b>	<b>-</b>	<b>114,391</b>	<b>155,982</b>	<b>37,216</b>	<b>-</b>	<b>31,353</b>	<b>68,569</b>
<b>Charitable Activities</b>								
Course Fee Income								
Training Fees (DTS)	42,900	-	-	42,900	19,683	-	-	19,683
Outreach Fees	31,455	-	-	31,455	16,911	-	-	16,911
Other Schools & YWAM Groups	29,763	-	-	29,763	35,716	-	-	35,716
External Groups	28,841	-	-	28,841	10,548	-	-	10,548
Volunteer Accommodation	81,957	-	-	81,957	73,699	-	-	73,699
Visa Fees		-	-	-	769	-	-	769
Book Sales	7	-	-	7	104	-	-	104
<b>Total</b>	<b>214,923</b>	<b>-</b>	<b>-</b>	<b>214,923</b>	<b>157,430</b>	<b>-</b>	<b>-</b>	<b>157,430</b>
<b>Other Trading Activities</b>								
Guests Accommodation	11,850	-	-	11,850	11,113	-	-	11,113
Staff Charge	1,830	-	-	1,830	2,040	-	-	2,040
New Clothing Sales	636	-	1,195	1,831	511	-	-	511
Vehicle/Laundry/Food Sales/phone	11,067	-	-	11,067	8,115	-	-	8,115
Sale of old lead	-	-	-	-	499	-	-	499
Miscellaneous	1,045	-	-	1,045	354	-	-	354
<b>Total</b>	<b>26,428</b>	<b>-</b>	<b>1,195</b>	<b>27,623</b>	<b>22,632</b>	<b>-</b>	<b>-</b>	<b>22,632</b>
<b>Investments</b>								
Bank Interest	362	-	-	362	-	-	-	-
<b>Total Investment Income</b>	<b>362</b>	<b>-</b>	<b>-</b>	<b>362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Incoming Resources</b>								
Insurance Claim	1,830	-	-	1,830	-	-	-	-
<b>Total</b>	<b>1,830</b>	<b>-</b>	<b>-</b>	<b>1,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Income</b>	<b>285,134</b>	<b>-</b>	<b>115,586</b>	<b>400,720</b>	<b>217,278</b>	<b>-</b>	<b>31,353</b>	<b>248,631</b>

## 5. Analysis of Expenditure

	Note	2025				2024			
		U/R Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £	U/R Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £
<b>Raising Funds</b>									
Food/Accomm./Vehicle	6	21,519	-	-	21,519	21,133	-	-	21,133
Tee-Shirts		556	-	-	556	317	-	-	317
Bank Charges		-	-	-	-	3	-	-	3
		<b>22,075</b>	<b>-</b>	<b>-</b>	<b>22,075</b>	<b>21,453</b>	<b>-</b>	<b>-</b>	<b>21,453</b>
<b>Charitable Activities</b>									
Office Costs		16,106	-	92	16,198	9,272	-	20	9,292
Proportion of office costs towards raising funds	6	(1,475)	-	-	(1,475)	(916)	-	-	(916)
Accommodation Costs									
Mortgage Interest		3,305	-	-	3,305	5,195	-	-	5,195
Food - Meals		34,573	-	-	34,573	20,185	-	129	20,314
Proportion of Food costs charged to raising funds	6	(3,148)	-	-	(3,148)	(2,006)	-	-	(2,006)
Misc hospitality		4,351	-	28	4,379	3,785	-	-	3,785
Household Supplies		4,185	-	-	4,185	3,678	-	-	3,678
Small Assets		1,744	-	1,020	2,764	50	-	-	50
Health & Safety		1,971	-	-	1,971	1,913	-	-	1,913
Property Rental		1,169	-	-	1,169	50	-	-	50
Heat & Light		70,124	-	-	70,124	90,157	-	575	90,732
Repairs & Maintenance		5,647	-	15,764	21,411	8,285	-	13,425	21,710
Major Repairs & Maintenance		27,306	-	36,528	63,834	3,941	-	8,330	12,271
Insurance		18,018	-	-	18,018	15,661	-	-	15,661
Council Tax and Rates		18,949	-	-	18,949	17,019	-	-	17,019
Grounds Maintenance		253	-	63	316	885	-	-	885
Proportion of accommodation costs charged to raising funds	6	(16,310)	-	-	(16,310)	(17,842)	-	-	(17,842)
Travel & Vehicle Expenses		6,438	-	-	6,438	3,733	-	-	3,733
Proportion of vehicle costs charged to raising funds	6	(586)	-	-	(586)	(369)	-	-	(369)
Training Costs		6,009	-	236	6,245	9,870	-	-	9,870
Outreach Costs		30,930	-	392	31,322	27,143	-	-	27,143
Other		3,821	-	38	3,859	2,282	-	-	2,282
Depreciation		-	30,237	-	30,237	-	30,236	-	30,236
Gifts	16	-	-	1,540	1,540	501	-	1,970	2,471
IE Fee		1,200	-	-	1,200	1,200	-	-	1,200
<b>Total</b>		<b>234,580</b>	<b>30,237</b>	<b>55,701</b>	<b>320,518</b>	<b>203,672</b>	<b>30,236</b>	<b>24,449</b>	<b>258,357</b>
<b>Total Expenditure</b>		<b>256,655</b>	<b>30,237</b>	<b>55,701</b>	<b>342,593</b>	<b>225,125</b>	<b>30,236</b>	<b>24,449</b>	<b>279,810</b>



## 6. Apportionment of Costs to the Cost of Raising Funds

	2025			2024		
	Cost appotioned to			Cost appotioned to		
	Total Cost	Charitable Activities	Raising Funds	Total Cost	Charitable Activities	Raising Funds
Food	34,573	31,425	3,148	20,314	18,308	2,006
Total Accommodation Costs (less major maintenance)	179,122	162,812	16,310	180,642	162,800	17,842
Office Costs	16,198	14,723	1,475	9,272	8,356	916
Vehicle Costs	6,438	5,852	586	3,733	3,364	369
		<b>214,812</b>	<b>21,519</b>		<b>192,828</b>	<b>21,133</b>

In order to apportion an appropriate amount of the cost of running the accommodation at YWAM; the cost of food purchases for meals; office and vehicle costs to expenditure on raising funds, the above calculation has been used. The apportionment was undertaken based on the % of income raised via students and staff compared to guests income.

## 7. Trustees' Remuneration and Expenses

Expenses	2025	2024	2025	2024
	Number of Trustees	Number of Trustees	Expenses Paid (£)	Expenses Paid (£)
Travel & Subsistence	2	2	226	435

In addition, the daughter of one of the trustees was also paid travel expenses pf £216

The charity employs no staff and no trustee received remuneration.

Total donations made by trustees and related parties to the charity was £1,812

## 8. Tangible Fixed Assets

	Heritable Property £	Equipment & Furniture £	Motor Vehicles £	Total £	
<b>Cost or Valuation</b>					The heritable property at Seamill was revalued at £450,000 in 2015 by R&W Hall, Chartered Surveyors, based on open market value for existing use.
As at 1 January 2025	800,000	32,934	5,030	838,287	The Lower gatehouse at Seamill was purchased in 2010 for £203,725 by means of a loan from Stewardship Services for £160,000. The 2015 revaluation of Seamill includes both gatehouses.
Additions				-	
Increase on Revaluation				-	The additional loan was secured on the Lower and Upper Gatehouses at Seamill which comprise 9A and 9B Glenbryde Road, West Kilbride together with the main property at Seamill.
Disposals				(323)	
As at 31 December 2025	<b>800,000</b>	<b>32,934</b>	<b>5,030</b>	<b>837,964</b>	
<b>Depreciation</b>					
As at 1 January 2025	260,811	32,934	3,771	297,516	The heritable property at Stanely was revalued at £350,000 in 2015 by R&W Hall, Chartered Surveyors, based on the open market for existing use.
Charge for Year	28,978		1,259	30,237	
Eliminated on Revaluation				-	The comparable amounts of heritable property included above at valuation determined per historical cost accounting rules are:
Eliminated on Disposal		-		-	
As at 31 December 2025	<b>289,789</b>	<b>32,934</b>	<b>5,030</b>	<b>327,753</b>	
<b>Net Book Value</b>					
As at 31 December 2024	539,189	-	1,259	540,448	Historical Cost 542,459
<b>As at 31 December 2025</b>	<b>510,211</b>	<b>-</b>	<b>-</b>	<b>510,211</b>	Accumulated Depreciation (298,330)
long term outstanding loan	(34,919)	-	-	(34,919)	Net Book Value at 31 December 2024 255,009
NBV less outstanding loan	<b>475,292</b>	<b>-</b>	<b>-</b>	<b>475,292</b>	Net Book Value at 31 December 2025 244,129

**9. Debtors**

	2025	2024
	£	£
Trade Debtors (Staff Accounts)	2,350	1,508
Prepayments and Accrued Income	2,963	2,795
<b>Total</b>	<b>5,313</b>	<b>4,303</b>

**10. Creditors**

	2025	2024
	£	£
Accruals	8,059	7,623
Creditors (staff accounts)	7,361	199
Loan From Stewardship (due within 1 year)	23,000	21,000
<b>Total</b>	<b>38,420</b>	<b>28,822</b>

**11. Creditors: Amounts falling Due after one year**

	2025	2024
	£	£
Loan from Stewardship	11,919	36,547

The loan is provided by Stewardship Services (UKET) Ltd and is secured over the premises at 9, 9A and 9B Glenbryde Road, West Kilbride.

The loan is repayable over 20 years, with a variable rate of interest being chargeable.

Details of the cost and net book values of the properties are given in Note 8.

**12. Operating Lease Commitments**

The charity currently has no operating lease commitments.

# Youth With a Mission (Scotland) Ltd

Financial Statements- Notes to the Accounts

## 13. Funds Movement

	Opening Balance at 01/01/2024	Incoming Resources	Resources Expended	Transfers	Closing Balance 31/12/2024	Incoming Resources	Resources Expended	Transfers	Closing Balance 31/12/2025
	£	£	£	£	£	£	£	£	£
<b>General Fund</b>	86,151	217,278	(220,400)	(7,916)	75,113	285,134	(256,655)	(22,799)	80,793
<b>Designated Funds</b>									
Stanley Scholarship	6,009	-	(4,725)	4,118	5,402	-	-	1,386	6,788
Seamill Building Fund	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>92,160</b>	<b>217,278</b>	<b>(225,125)</b>	<b>(3,798)</b>	<b>80,515</b>	<b>285,134</b>	<b>(256,655)</b>	<b>(21,413)</b>	<b>87,581</b>
<b>Designated Fixed Asset Funds</b>									
Designated Fixed Asset Fund	200,597	-	(14,967)	3,798	189,428	-	(14,968)	22,629	197,089
Revaluation Fund (FA)	308,741	-	(15,269)	-	293,472	-	(15,269)	-	278,203
<b>Subtotal</b>	<b>509,338</b>	<b>-</b>	<b>(30,236)</b>	<b>3,798</b>	<b>482,900</b>	<b>-</b>	<b>(30,237)</b>	<b>22,629</b>	<b>475,292</b>
<b>Total Unrestricted Funds</b>	<b>601,498</b>	<b>217,278</b>	<b>(255,361)</b>	<b>-</b>	<b>563,415</b>	<b>285,134</b>	<b>(286,892)</b>	<b>1,216</b>	<b>562,873</b>
<b>Restricted Funds</b>									
Stanely House Centre, Paisley	-	470	(470)	-	-	33,687	(33,687)	-	-
Stanely House, Building Fund	-	-	-	-	-	100	(100)	-	-
Seamill Centre	-	12,112	(12,112)	-	-	50,396	(17,968)	-	32,428
Seamill Roof Fund	-	10,565	(4,100)	-	6,465	27,701	-	-	34,166
Seamill Vehicle Fund	-	-	-	-	-	1,162	-	-	1,162
Small Teams (Edinburgh)	779	-	(20)	-	759	-	(243)	-	516
Highland Outreach Team	-	-	-	-	-	-	-	-	-
Scholarship - Seamill	5,054	-	(704)	-	4,350	-	-	(1,216)	3,134
Living in Awe project	-	178	-	-	178	-	(178)	-	-
Cambodia	-	1,470	(1,470)	-	-	1,540	(1,540)	-	-
Creation Care Hub	-	449	-	-	449	1,000	(1,449)	-	-
Men's Shower Replacement	-	4,230	(4,230)	-	-	-	-	-	-
SWS (Blue Classroom) Refurbishment	-	1,379	(843)	-	536	-	(536)	-	-
<b>Totals - Restricted Funds</b>	<b>5,833</b>	<b>31,353</b>	<b>(24,449)</b>	<b>-</b>	<b>12,737</b>	<b>115,586</b>	<b>(55,701)</b>	<b>(1,216)</b>	<b>71,406</b>
<b>Total Funds</b>	<b>607,331</b>	<b>248,631</b>	<b>(279,810)</b>	<b>-</b>	<b>576,152</b>	<b>400,720</b>	<b>(342,593)</b>	<b>-</b>	<b>634,279</b>

#### **14. Nature and Purpose of Funds**

##### **Designated Funds**

Small Teams	Funds set aside for the use of various small teams.
Scholarship Funds	Funds set aside by the trustees for future scholarship provision.
Designated Fixed Assets	The designated fixed asset fund holds the Net Book Value of all functional fixed assets held by the charity.

##### **Restricted Funds**

Stanely House Centre, Paisley	Funds given specifically for use by the Stanley House Centre, Paisley
Seamill Centre	Funds given specifically for use by the Seamill Centre.
Seamill Building Fund	Funds given specifically for maintenance at Seamill.
Seamill Roof Fund	Funds given specifically for the replacement and maintenance of the roof at the Seamill Centre
Small Teams (Edinburgh)	Funds given specifically to be used for teams working in Edinburgh
Scholarship – Seamill	Funds given to assist those trainees who may need financial support to undertake a course of study at Seamill.
Living in Awe Project	Funds given specifically for the Living in Awe spiritual retreats in the Scottish Hills.
Lounge Carpet Gifts	Funds given for the replacement of the Lounge Carpet
Cambodia	Funds given specifically to support outreach work in Cambodia.
Africa	Funds given specifically to support outreach work in Africa
Creation Care Hub	Funds given specifically to support the Creation Care Hub
Men's Shower Replacement	Funds given specifically to enable the men's shower facility to be replaced.
SWS (Blue Classroom) Refurbishment	Funds raised specifically for the refurbishment of the blue classroom.

#### **15. Transfer of Funds**

The transfer of funds shown between the general fund and the designated fixed asset fund, relates to the reallocation of the short-term creditor (Loan) which is shown in order to show that the charity is financially sustainable. It includes the capital amount of the loan that has been paid off.

£1,386 was transferred from General Funds by the trustees to the designated Paisley scholarship fund.

£1,216 was transferred from the Seamill scholarship fund towards of 4 students.

#### **16. Gifts to Third Parties**

	2025	2024
	£	£
Africa	-	500
Cambodia	1,540	1,470
YWAM Kona	-	501
Total	<b>1,540</b>	<b>2,471</b>