

INVERCLYDE YOUTH FOR CHRIST
(A Scottish Charity Incorporated Organisation)

Directors Report and Accounts
For the year ended 31st August 2025

INVERCLYDE YOUTH FOR CHRIST
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number

SC017751


Principal address

Aves Business Centre
11 Jamaica Street
Greenock

Registered Office

Aves Business Centre
11 Jamaica Street
Greenock

Independent examiner


Henderson & Company
73 Union Street
Greenock
PA16 8BG

Bankers

Clydesdale Bank
100 West Blackhall Street
Greenock

INVERCLYDE YOUTH FOR CHRIST

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INVERCLYDE YOUTH FOR CHRIST

TRUSTEES REPORT FOR THE YEAR ENDED 31ST AUGUST 2025

The Trustees present their report and accounts for the year ended 31 August 2025.

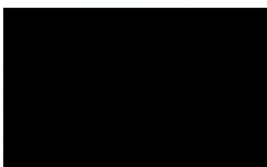
The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The company converted from a Charitable company into a Scottish Charity Incorporated Organisation (SCIO) on 6 July 2023.

Principal Activity

The principal activity of the company is to take the Good News of Christ relevantly to every young person in Inverclyde.

Directors

The Directors who served during the year and up to the date of this report were as follows:



Financial Review

The principal funding source of the charity is by way of donations and contributions from individuals and local churches, the bulk of which is Gift Aided. Grant Income is also received from charitable trusts and the local authority.

Where funding is received for specific projects the income and expenditure has been grouped under the heading of Restricted Funds in the Statement of Financial Activities.

Review of the Year's Activities

Our focus and attention remains the young people of our community - Inverclyde. We're encouraged that our operational activities, throughout the year, have fulfilled our stated aims and objectives.

This year's activities began with a fundraising event. Our Centre Director and her husband chose to undertake a 132ft bungee swing from the Garry Bridge in Killiecrankie to raise funds to develop a new youth wellbeing drop in project. The sponsored event successfully brought in a sizeable amount towards funding the new project.

In August we also resumed our weekly attendance at Inverclyde Academy's breakfast club where we have the opportunity to get to know pupils and staff.

During September, as part of the Clydeview Academy Chaplaincy Team we were able to lead year group assemblies, deliver Firm Foundations Primary 7 transition workshops and lend a helping hand at the school's annual sponsored walk.

Beacon Community Church held their first 24 hour Prayer in the Port event at the end of September at which we were invited to deliver the youth hour. We led several interactive activities designed to help young people explore how to pray.

We also showed support to Dundee Youth for Christ by attending their 10th anniversary celebration event.

October was spent supporting local churches with their existing youth work. We helped one local church to run a Holiday Bible Club during the October School break, whilst providing a Child Protection Refresher workshop for another local church.

In October we also resumed our fortnightly online zoom gathering, Together Time, with the other Scottish Youth for Christ centres for encouragement, mutual support and prayer.

In November, as members of the Chaplaincy Team, we were invited to contribute to the Peer Review which was taking place in Port Glasgow High School.

The lead up to Christmas was full on as we undertook 6 Bubblegum 'n' Fluff workshops across the associated primary schools of Clydeview Academy. These workshops teach the true meaning of Christmas to Primary 5 aged children.

We also helped to deliver several Christmas themed assemblies across the 3 high schools we support.

The beginning of 2025 saw our Centre Director head off to Lichfield for the annual British Youth for Christ conference. This was a great time of refreshing shared with other Youth for Christ staff and volunteers from all corners of the UK.

Towards the end of January, as part of the Port Glasgow High School Chaplaincy Team, we helped to lead 2 days of workshops exploring and reinforcing the school's values.

February gave us the opportunity to provide a Roadshow presentation about our work to several local churches.

Due to health challenges within the Team, we were unable to offer our usual level of support to the Clydeview Academy Chaplaincy Team for the rest of the academic year.

In April we held our 3rd annual Coffee Morning Fundraiser which was well attended and supported by local people from a variety of churches across Inverclyde.

In mid-April, we were pleased to welcome a new part-time Youth Worker to our team.

Thanks to funding received from the Inverclyde Wind Farm Fund we were able, in May, to host two volunteer training days for those intending to participate in our developing youth wellbeing drop in project. We were able to bring in local trainers to provide both Child Protection training and First Aid Training.

Pulse Gathering, our new support group for faith-based children's and youth workers launched in June. We received positive feedback from participants about this group.

The final months of the academic year for 2024-2025 was spent supporting Young Life Greenock with their Stage'n'Slam non-residential camp; helping another local church to run their first ever Holiday Bible Club and the Team taking some much needed annual leave.

Future Developments

As we continue to impact the wider community, we are excited about developing meaningful partnerships with local Christians and local Churches. We continue to further develop our schools work, as well as other youth projects. We remain committed to proclaiming the Good News of Jesus Christ and to ensure that the present generation of young people can have the opportunity to accept or reject His truths.

BY ORDER OF THE BOARD



Director

3 February 2026

**INDEPENDENT EXAMINER'S' REPORT TO THE TRUSTEES
OF INVERCLYDE YOUTH FOR CHRIST**

I report on the accounts of Inverclyde Youth for Christ for the year ended 31st August 2025 which are set out on pages 4 to 8.

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 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.

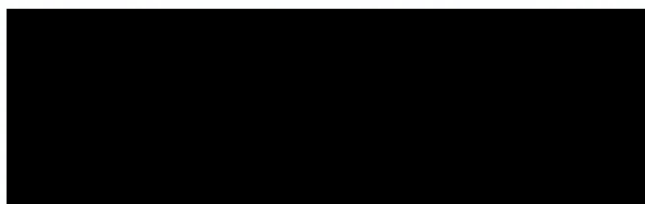
Basis of Independent Examiner's Statement

My 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 8 of the 2006 Accounts Regulationshave 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.



CHARTERED ACCOUNTANT

Henderson & Company
73 Union Street
Greenock

3 February 2026

**INVERCLYDE YOUTH FOR CHRIST
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR YEAR ENDED 31ST AUGUST 2025**

	Unrestricted Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Restricted Funds £	2024 Total £	Notes
Incoming Resources							
Voluntary Income - Donations	24,568	-	24,568	28,135	-	28,135	
Income Tax Recovered	5,561	-	5,561	4,686	-	4,686	
Fundraising	984	2,712	3,696	1,125	-	1,125	
Grants Received	5,425	3,000	8,425	5,425	-	5,425	2
Total Incoming Resources	36,538	5,712	42,250	39,371	-	39,371	
Resources Expended							
Charitable Activities							
Salary Costs	31,019	-	31,019	25,772	-	25,772	3
Other Direct Expenditure	6,930	218	7,148	7,655	-	7,655	
Governance Costs	1,074	-	1,074	1,090	-	1,090	
Total Resources Expended	39,023	218	39,241	34,517	-	34,517	
Net (Outgoing)/Incoming Resources	(2,485)	5,494	3,009	4,854	-	4,854	
Transfers Between Funds	1,367	(1,367)	-	(262)	262	-	
Net Movement in Funds	(1,118)	4,127	3,009	4,592	262	4,854	
Total Funds Brought Forward	20,282	6,742	27,024	15,690	6,480	22,170	
Total Funds Carried Forward	19,164	10,869	30,033	20,282	6,742	27,024	

The statement of financial activities includes all gains and losses in the year.

All income and expenditure derives from continuing activities.

**INVERCLYDE YOUTH FOR CHRIST
BALANCE SHEET AS AT 31ST AUGUST 2025**

	2025		2024	Notes
	£	£	£	
CURRENT ASSETS				
Debtors	4,800		4,400	
Cash at Bank and on Hand	26,969		24,358	
	<hr/>			
	31,769		28,758	
CREDITORS: Amounts falling due within one year				
Accrued Charges	1,736		1,734	
	<hr/>			
		30,033	27,024	
		<hr/>		
NET CURRENT ASSETS		30,033	27,024	
		<hr/>		
REPRESENTED BY:				
Unrestricted Funds		19,164	20,282	
Restricted Funds		10,869	6,742	
		<hr/>		
		30,033	27,024	4
		<hr/>		

These financial statements were approved by the Board of Directors on 3 February 2026 and were signed on its behalf by:

RICHARD GREIG
Director

INVERCLYDE YOUTH FOR CHRIST NOTES ON FOREGOING ACCOUNTS

1. ACCOUNTING POLICIES

a) Accounting Convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

c) Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the Notes to the Accounts.

d) Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

e) Resources expended

Expenditure is charged to the Revenue Account on an accruals basis. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Costs of charitable activities include all costs relating to the direct day to day running of the Charity.

Governance and support costs are those incurred in connection with the administration of the charity and compliance with constitutional statutory requirements.

f) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) **Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) **Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

j) **Retirement Benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. **GRANTS RECEIVED**

Grants were received during the year from the following:

	2025	2024
	£	£
Life Trust Ltd	4,000	4,000
J & C Fleming Trust	300	300
Inverclyde Council	1,125	1,125
Hope Trust	2,000	-
Inverclyde Community Fund	1,000	-
	<hr/>	<hr/>
	8,425	5,425

3. **EMPLOYEES**

	2025	2024
	£	£
Gross Salaries	30,371	25,203
Pension Contributions	650	569
	<hr/>	<hr/>
	31,021	25,772

The average number of employees during the year was:-

Support Worker	<hr/>	<hr/>
	2	1

There were no employees whose annual remuneration was £60,000 or more.

None of the Trustees (or any persons connected with them) received any remuneration or benefits for carrying out the duties of a Trustee from the charity during the year.

4. MOVEMENT IN RESERVES

	Balance At 31/8/24	Incoming Resources	Expenditure	Transfers	Balance at 31/8/25
	£	£	£		£
Unrestricted Funds	20,282	36,538	(39,023)	1,367	19,164
Restricted Funds:					
Café	742	-	-	(742)	-
D2H		5,712	(218)	(625)	4,869
Termination Costs	6,000	-	-	-	6,000
	6,742	5,712	(218)	(1,367)	10,869
Total	27,024	42,250	39,241	-	30,033
2024	22,170	39,371	(34,517)	-	27,024

5. FUNDS

Unrestricted funds may be utilised for the general operations of the charity.

The restricted funds consist of a grant and fundraising to be used for D2H; funds set aside to be applied against costs which will be incurred when the charity ceases.

**INVERCLYDE YOUTH FOR CHRIST
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST AUGUST 2025**

	2025	2024	
	£	£	Notes
INCOME			
Donations	24,568	28,135	
Fundraising	3,696	1,125	
Income Tax Recovered	5,561	4,686	
Grants	8,425	5,425	2
	<hr/>	<hr/>	
	42,250	39,371	
	<hr/>	<hr/>	
EXPENDITURE			
Salaries and NIC	30,371	25,203	3
Pension Contributions	650	569	
Travel Expenses	685	907	
Training Costs	1,081	72	
Rent and Insurance	2,255	2,093	
Publicity	64	-	
Telephone and Internet	284	1,016	
Accountancy Fees	1,074	1,090	
Riding Light Production Costs	-	1,624	
Donation British Youth for Christ	-	-	
Youth Work	617	672	
Other Expenses	2,160	1,271	
	<hr/>	<hr/>	
	39,241	34,517	
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(DEFICIT)/SURPLUS FOR YEAR	3,009	4,854	