

# Youth Under Construction (SCIO)

Scotland · Charity number SC028364

## Details

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Known as	Youth Under Construction, YUC
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2007-02-01
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	2 Dalry Road Kilwinning Ayrshire KA13 7HD
Website	<a href="http://www.bridge-church.com">www.bridge-church.com</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** Support local young people

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

**Objectives:** The organisation's purposes are: 4.1 To provide recreational facilities and/or to organise recreational activities available to children, young people and the community with the object of improving the conditions of life of those who live in the local area, including (but not restricted to): 4. 1.1 provision and maintenance of a publicly accessible Community Garden to promote awareness of environmental issues and enjoyment of the natural world. 4.2 To relieve those in need by reason of their age, ill health, disability, financial hardship, addiction to drugs or other disadvantage. 4.3 To advance education and training of young people, with particular emphasis on: 4.3.1 training which will improve the employment prospects of such young people. and 4.3.2 outdoor education and environmental studies. 4.4 To advance citizenship and community development through the promotion of social inclusion, and in particular, to mentor, help and

encourage young people to grow and develop emotionally, intellectually, socially and spiritually, such that they may participate fully in society. 4.5 To prevent poverty through the provision of assistance, advice and training to disadvantaged people. 4.6 To relieve poverty through the distribution of donations to disadvantaged people. 4.7 To advance the arts. 4.8 To advance public participation in sport.

## Geography

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- **Main operating location:** North Ayrshire
- **Geographical spread:** More than one local authority area in Scotland

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,200	£2,203	-	0
2024-03-31	£1,200	£1,980	-	0
2023-03-31	£2,048	£2,352	-	0
2022-03-31	£2,329	£2,388	-	0
2021-03-31	£4,994	£2,625	-	0

**Youth Under Construction (SCIO)**

Scotland - Charity number SC028364

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# Accounts

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**Youth Under Construction**  
**(A Scottish Charitable Incorporated Organisation)**

**Report and Financial Statements**

**Year ending 31 March 2025**

**Charity Number SC028364**

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## **Youth Under Construction**

### **Report of the trustees for the year ending 31 March 2025**

The trustees are pleased to present their annual report together with the consolidated financial statements of the charity for the year ending 31 March 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Constitution, 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).

### **Chair's report**

The services YUC provides continue in the form of a weekly community Hub where people can socialise, be fed, avail themselves of surplus food, and be signposted to help and advice that is offered by ourselves and by other community organisations. Additionally, a fortnightly youth group has been re-established to provide activities, learning, and a positive social environment for young people in our community.

In closing, I would like to thank all our volunteers, supporters, parents and of course the children and young people themselves for all that they do, week in and week out, to help make a positive difference in our local communities.



Chair

**Youth Under Construction**

## **Report of the trustees for the year ending 31 March 2025**

### **Our purposes and activities**

The charitable purposes and objects of the Youth Under Construction SCIO charity as laid out in the Constitution are:

To provide recreational facilities and/or to organise recreational activities available to children, young people and the community with the object of improving the conditions of life of the those who live in the local area, including (but not restricted to):

- To relieve those in need by reason of their age, ill health, disability, financial hardship, addiction to drugs or other disadvantage;
- To advance education and training of young people, with particular emphasis on:
  - training which will improve the employability prospects of such young people; and
  - outdoor education and environmental studies, including Duke of Edinburgh award activities;
  - To advance citizenship and community development through the promotion of social inclusion, and in particular, to mentor, help and encourage young people to grow and develop emotionally, intellectually, socially and spiritually, such that they may participate fully in society;
  - To prevent poverty through the provision of assistance, advice and training to disadvantaged people;
  - To relieve poverty through the distribution of donations to disadvantaged people;
  - To advance the arts;
  - To advance public participation in sport
- The beneficiaries range from children and young people and their families to senior citizens.

Trained volunteers organise a wide range of activities and local events throughout the year. For children and young people, these include live music events and concerts, workshops in media, music, dance, drama and performing arts, sporting events and challenging pursuits. The wide range of positive activities and opportunities all help benefit children and young people in life skills by improving confidence, character, their ability to work in teams and helps them to discover and develop their natural talents, gifting's and abilities which will enhance future prospects, aspirations and expectations in life.

Senior Citizens benefit from opportunities to be involved together in healthy and social activities, and this also includes interaction with the younger generation. Regular social outings and minibus trips to places of interest are all part of improving their standard and quality of life through reducing social isolation.

The community Hub and hiring of facilities and equipment to other local and voluntary groups is benefiting the wider local community both as a community resource and as a future training and employment initiative.

Unlike other organisations, YUC encourages volunteers from all generations to help one another work together within the local community. By doing this we are contributing to the growth of strong, resilient and supportive communities in Ayrshire.

Volunteers are provided with opportunities to be involved in all aspects of the Charity and training is provided as required. There are also opportunities for volunteers to use their skills or learn new ones by getting involved in the café, general office work and administration, website maintenance and development, graphic design, advertising, camerawork and DVD production, podcasts, sound/lighting/AV and other media systems as well as the music initiatives.

The Charity is very much at the heart of the local community and takes part in the major community events in the town, e.g. gala days etc.

## **Achievements and Performance**

YUC has a positive outlook for this coming financial year, and the recommencement of youth work has been a welcome boost to the charity. Other local groups have provided a little mutual crossover support.

## **Financial Review**

The income this financial year has remained the same. But due to a small increase in expenditure, the charity ended this financial year with a small deficit but still carrying forward a surplus balance.

Total income in the year to March 2025 stayed the same at £1,200.

Total expenditure in the year to March 2025 increased from £1,980 to £2,203.

## **Principal Funding Sources**

During 2024/25 the principal funding comprised monetary donations from The Bridge Church congregation.

## **Financial Results**

In the period 2024/25 the total income was £1,200 (Restricted £0) and charitable activities expenditure was £2,203 (Restricted £0) giving an overall deficit of £-1,003.

Brought forward funds from last year resulted in a carried forward surplus of £2,339.

## **Reserves Policy**

Renewed funding focus to cover costs and provide further tangible opportunities for the beneficiaries of YUC.

## **Plans for Future Periods**

The charity continues to have an important, and vital role to play in the personal welfare of our communities' citizens.

The constitution maintains a broad range of charitable purposes allowing for better access to grant funding for the charities activities.

The vision for continuing our current initiatives which include youth leader development, working with children and young people, employment and training initiatives, and practical care for people in the community, remain strong.

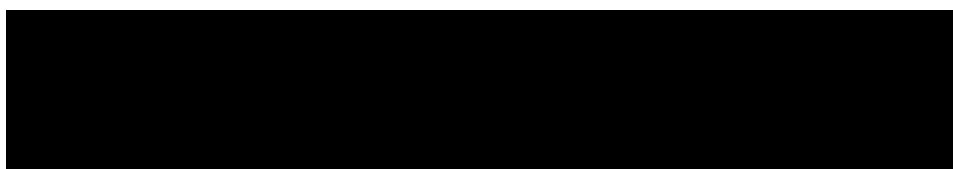
David McLaughlin is engaging with funders and increasing awareness of Youth Under Construction opportunities, particularly within our local schools.

Obtaining funding for the purchase of a minibus remains a high priority, this will increase the scope of our activities and would be a well utilised resource for the charity.

## Reference and Administrative details

Charity Name: Youth Under Construction SCIO, commonly known as YUC. (Note: Prior to 5<sup>th</sup> April 2016, the charity was known as Bridge Church Community Action Project Ltd)

Charity Registration Number: SC028364



[www.youthunderconstruction.org.uk](http://www.youthunderconstruction.org.uk)

## Our advisers

Independent Examiner



Anderson Associates, 10 Chapelton Gardens,  
Bearsden, G61 2DH

Bankers

Royal Bank of Scotland, 69 High Street,  
Irvine, KA12 OAL

Solicitors

Burness Paull, 120 Bothwell Street, Glasgow  
G2 7JL

Charity Specialist Adviser



Trust Advice  
Unit 2 The Broadbridge Business Centre, Delling Lane,  
Bosham, PO18 8NF

## **Members, Trustees and Key Management personnel**

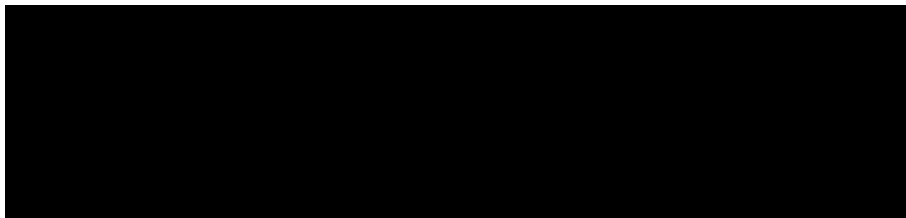
The trustees and officers serving during the year and since the year end were as follows:

### **Key Management Personnel: Trustees**



The Charity is inviting applications from prospective trustees to add to the existing board.

### **Key Management Personnel: Staff and Volunteers**



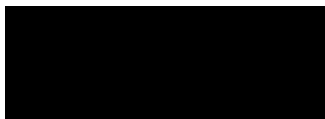
## **Structure, Governance and Management**

### **Governing Document**

Youth Under Construction is a registered charity and is a Scottish Charitable Incorporated Organisation (SCIO) and is governed in accordance with the constitution. The charity trades as and is commonly known as “YUC”.

### **Recruitment and Appointment of Trustees**

The SCIO was set up on 5<sup>th</sup> April 2016 with the following three Members who also act as trustees for the purposes of charity law: -



The constitution allows for a maximum of seven trustees.

## **Trustee Induction and Training**

The Charity continues to employ the services of Trust Advice for the provision of trustee training.

## **Organisation**

The Board of Trustees is currently made up of 3 people. The Board strives to meet as required throughout the year as circumstances permit. The Board is responsible for the strategic direction and policy of the charity. At present the Board trustees have a variety of professional backgrounds relevant to the work of the charity including the fields of Education, Ministry, Finance, Business, Social Work, Children's Panel, and Youth Work and Community Development professions.

The trustees oversee a leadership team consisting of unpaid volunteers who carry out much of the day-to-day operations of the charity.

This volunteer team gives strength and structure to the work and activities carried out by the charity. This team consists of well-trained and highly responsible volunteers who come from a wide range of professions and vocations.

## **Pay policy for Senior Staff**

The trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All trustees give of their time freely and no charity trustee received remuneration or expenses in the year. Any pay of connected persons is discussed and agreed by the board of trustees in advance and renewed annually. In view of the nature of the charity, the trustees benchmark against pay levels in other similar sectors. Details of trustee remuneration and expenses are disclosed in notes 11 and 14 of the accounts.

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other provincial theatres of a similar size run on a voluntary basis.

The remuneration benchmark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role

## **Risk Management**

The Board are aware of the need to have a risk management strategy in place and will ensure that this is carried out. This will comprise of:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

It is recognised that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available funds. Attention will also be focused on non-financial risks arising from fire, health and safety and food hygiene. These risks will be managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff and volunteers working in these operational areas.

## **Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 legislation. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Statement as to disclosure to our Independent Examiners**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of which the group's Independent Examiner is unaware, and
- The trustees, having made enquiries of fellow directors/trustees and the group's Independent Examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director/trustee in order to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

By order of the board of trustees



Date: 13/07/25

**Statement of Financial Activities (including Income and Expenditure Account)  
for the year ended 31 March 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income</b>					
Donations and legacies	3	1,200	0	1,200	1,200
Income from charitable activities	4	0	0	0	0
Income from other trading activities	5	0	0	0	0
Investment Income	6	0	0	0	0
<b>Total Income</b>		<b>1,200</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>
<b>Expenditure</b>					
<i>Costs of raising funds</i>					
Operation of café		0	0	0	0
Expenditure on charitable activities	8	2,203	0	2,203	1,980
<b>Total expenditure</b>		<b>2,203</b>	<b>0</b>	<b>2,203</b>	<b>1,980</b>
Transfer between Funds		0	0	0	0
Net income/(expenditure) and net movement in funds for the year		-1,003	0	-1,003	-780
<i>Reconciliation of funds</i>					
Total funds brought forward		3,342	0	3,342	4,122
<b>Total funds carried forward</b>		<b>2,339</b>	<b>0</b>	<b>2,339</b>	<b>3,342</b>

Youth Under Construction (SCIO)

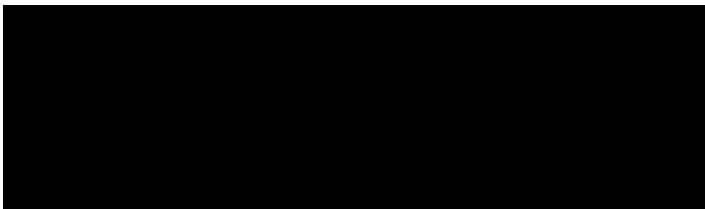
Charity no SC028364

**Balance Sheet  
at 31 March 2025**

	Notes	31/03/2025 £	31/03/2024 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	9	0	0
<b>Current Assets</b>			
Cash at Bank and on Hand			
Current Account		3,029	4,032
Deposit Account		0	0
		<u>3,029</u>	<u>4,032</u>
Debtors and Prepayments		0	0
		<u>3,029</u>	<u>4,032</u>
<b>Creditors: amounts falling due within one year</b>			
Accrued Charges		690	690
		<u>690</u>	<u>690</u>
<b>Net Current Assets</b>		2,339	3,342
<b>Net Assets</b>		<b>2,339</b>	<b>3,342</b>
<b>Funds</b>			
	12		
Unrestricted		2,339	3,342
Restricted		0	0
<b>Total Funds</b>		<b>2,339</b>	<b>3,342</b>

The notes below form part of the accounts

Approved by the Board of Trustees on 13 July 2025 and signed on its behalf by:



**Notes to the Accounts  
at 31 March 2025**

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The Charity is a Scottish Charitable Incorporated Organisation and is controlled by the trustees, The charity's constitution was formally amended for a change of name from the Bridge Church Community Action Project on 5 April 2016

**1 Accounting Policies**

a) Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Re (FRS 102) (effective 1 January 2015) - Charities SORP FRS 102

b) Income

Income represents grants and donations received during the year and are fully recognised in the Statement of Financial Activities in the year in which they are receivable.

c) Unrestricted Funds

Unrestricted funds are grants and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds

d) Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs

e) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Assets given in kind have been capitalised based on an estimate of the equivalent capital cost at the time of donation. Depreciation is provided at annual rates calculated to write off the cost of each asset over its expected useful life.

Furniture Fittings and Equipment	20% straight line
Motor Vehicles	25% straight line
Sound & Media	25% straight line

**2 Legal Status**

The charity is a Scottish Charitable Incorporated Organisation and is controlled by its Trustees.

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
<b>3 Donations and legacies</b>					
Grants received	7	0	0	0	0
Donations		1,200		1,200	1,200
		<u>1,200</u>	<u>0</u>	<u>1,200</u>	<u>1,200</u>
<b>4 Income from charitable activities</b>					
Fees		0		0	0
Events		0		0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Notes to the Accounts  
at 31 March 2025**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>5 Income from trading activities</b>				
Sales	0		0	0
Rent	0		0	0
Other	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**6 Investment income**

Bank interest	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**7 Analysis of Grants Receivable**

	2025 £	2024 £
North Ayrshire Council Modern Apprentice Subsidy	0	0
South Ayrshire Council	0	0
North Ayrshire Council PB Fund (YUC)	0	0
	<u>0</u>	<u>0</u>

\* YUC acronym refers to the project Youth Under Construction

**8 Analysis of expenditure on charitable activities**

£	Allocation Method	Youth Development	Café	Charitable Activities	Duke of Edinburgh	Governance & Support	Total 2025
<b>Staff</b>	Direct	0		0	0		0
<b>Establishment</b>	Area	0		1,459			1,459
<b>Travel and outreach</b>	Direct	0		0	0		0
<b>Professional fees</b>	Direct	0				744	744
<b>Depreciation</b>	Area	0					0
<b>Total resources spent</b>		<u>0</u>	<u>0</u>	<u>1,459</u>	<u>0</u>	<u>744</u>	<u>2,203</u>

Expenditure on charitable activities was £2,203 (2024: £1,980) of which £2,203 was unrestricted (2024: £1,980) and £0 was restricted (2024: £0)

**Notes to the Accounts  
at 31 March 2025**
**9 Tangible Fixed Assets**

£	Office F&F	Garden Equipment	Sound & Media	Vaults F&F	Café	Play Equipment	Totals
<b>COST:</b>							
31/03/2024	5,555	5,044	87,758	99	4,272	8,426	111,154
Additions	0	0	0	0	0	0	0
31/03/2025	5,555	5,044	87,758	99	4,272	8,426	111,154
<b>DEPRECIATION</b>							
31/03/2024	5,555	5,044	87,758	99	4,272	8,426	111,154
Yr Charge	0	0	0	0	0	0	0
31/03/2025	5,555	5,044	87,758	99	4,272	8,426	111,154
<b>NET BOOK VALUE</b>							
31/03/2025	0	0	0	0	0	0	0
31/03/2024	0	0	0	0	0	0	0

**10 Analysis of support and governance costs**

	2025	2024
Independent examiner	744	600
	744	600

**11 Analysis of staff costs, trustee remuneration and cost of key management**

	2025	2024
Trustee remuneration	0	0
Staff costs	0	0

**12 Analysis of movement of funds**

	At 31 March 2024 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 March 2025 £
<b>Restricted Funds</b>					
Awards for All (Big Lottery)	0	0	0	0	0
YUC (creative activities)	0	0	0	0	0
YUC - Ayr	0	0	0	0	0
YUC (employment)	0	0	0	0	0
YUC (trips and outings)	0	0	0	0	0
	0	0	0	0	0
<b>Unrestricted Funds</b>					
General	3,342	1,200	2,203	0	2,339
Total Funds	3,342	1,200	2,203	0	2,339

**Notes to the Accounts  
at 31 March 2025**

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**13 Analysis of Net Assets between Funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Fund balances at 31 March 2025 represented by:			
Fixed Assets	0		0
Net Current Assets	2,339	0	2,339
	<u>2,339</u>	<u>0</u>	<u>2,339</u>

**14 Trustee Remuneration**

Connected persons of the Chair of the Trustees, [REDACTED] received remuneration during the year of £0 (2024 £0)

No expenses were paid during the year to Trustees.

## **Independent Examiner's Report to the Trustees of Youth Under Construction SCIO**

I report on the accounts of Youth Under Construction for the year ended 31 March 2025

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also 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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts (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 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.

