



Trustees' Annual Report

for the period:

1st January 2024 to 31st December 2024

The Trustees have pleasure in presenting their Report together with Receipts & Payments Accounts for the above-mentioned **period**.

Reference & Administrative Information

Charity Name: Lochalsh Youth Community Trust (LYCT)

Charity No: SC040020

Address of Principal Office:

The Old Police Station, Isleornsay, Isle of Skye IV43 8QR

Trustees elected on or appointed after the AGM on 29th June 2021:



Structure Governance & Management

Constitution:

The Charity was incorporated as a Private Company Limited by Guarantee on 25th October 2008 and registered as such with OSCR on 7th November 2008. Then on 23rd May 2017, the Scottish Charity Register was up-dated to show that conversion to a Scottish Charitable Incorporated Organisation had taken place.

Appointment of Trustees:

The Board of Trustees, which endeavours to meet at least three times a year, consists of the Charity's Trustees. Membership of the Board is open to all Members of the Charity. Trustees are elected at the Annual General Meeting. Under the SCIO Constitution, there must be a minimum of three and not more than ten elected Trustees who are Ordinary Members. The Trustees may co-opt a further three Trustees if they consider it would be in the interests of the Charity to do so.

Management:

The Trustees are responsible for the strategic direction and governance of the Charity whilst the day-to-day running of it is delegated to the Secretary.

Objectives & Activities

Charitable purposes:

These include benefiting the community of Lochalsh with the provision of recreational facilities and related activities. Whilst having a focus on education, citizenship and an awareness of the importance of the natural environment, a prime objective is to enhance young people's prospects. Central to these endeavours is the running of the Lochalsh Youth Club in the Kyle Village Hall where a safe and secure meeting place is available for young people. There they have the opportunity to develop their own needs, thoughts and ideas free from the pressures of school and home.

Activities:

Whilst the search for a full-time or substantial part-time Youth Worker continued throughout the year, the Seniors Youth Club had the good fortune of invaluable support from Alberto Morales in February and March. He was employed in that short period by the Kyle & Lochalsh Community Trust. There was no such luck in the Autumn when regular weekly sessions failed to resume.

The Juniors Youth Club sessions took place in the Winter and Autumn successfully as usual and included an animation workshop at Skye Bridge Studios on 10th February.

In the Summer, arrangements were made for a few outdoor activities.

A Highland Council's Youth Development Officer post was taken up by Chris Cairns but LYCT did not benefit as had been hoped. The post had been vacant for nearly three years.

There were Trustees Board meetings on 22nd January, 25th March and 19th August. A particularly challenging task was to try and encourage more parental support for LYCT and its limited activities. It was decided to add a column to the Juniors' parental consent database form headed: 'Rather than becoming a 'member' of Lochalsh Youth Community Trust we now automatically make parents/carers/guardians 'friends of LYCT''. With continuing hope for the community's better recognition of LYCT's perennial endeavours, young people's needs and aspirations will always remain top priority.

Approved by the Trustees and signed on their behalf by:

A large black rectangular box redacting the signature of the Secretary.

Secretary
22nd March 2025

Lochalsh Youth Community Trust
Scottish Charity Number SC040020

Independent examiner's report to the Trustees on the unaudited accounts of Lochalsh Youth Community Trust.

I report on the accounts of the SCIO for the year ended 31st December 2024 which are set out on pages 5 to 8.

Respective responsibilities of Trustees and independent 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 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 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: - 30 MAY 2025
Finance Manager
Voluntary Action Locharaber
An Drochaid, Claggan Road
Fort William
PH33 6PH



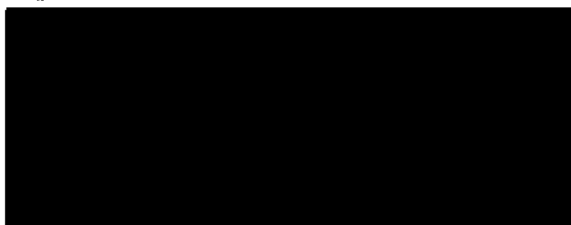
Lochalsh Youth Community Trust
Receipts and Payments Accounts
For the year ended 31st December 2024
Scottish Charity Number SC040020

| | | Year to 2024 Unrestricted £ | Year to 2024 Restricted £ | Year to 2024 Total £ | Year to 2023 Total £ |
|---|-------------|--------------------------------------|------------------------------------|-------------------------------|-------------------------------|
| Receipts | Note | | | | |
| Grants and Donations | | | | | |
| Grants | 4 | - | 4,000 | 4,000 | 14,596 |
| Donations | 5 | 209 | - | 209 | 50 |
| Fundraising Activities | | | | | |
| Youth Club | | 367 | - | 367 | 364 |
| Sundries | | 115 | - | 115 | 30 |
| Bank interest received | | - | - | - | - |
| Total Receipts | | 691 | 4,000 | 4,691 | 15,040 |
| Payments | | | | | |
| Charitable Activities | | | | | |
| Outdoor Activities | | - | 815 | 815 | 98 |
| HC - Fitness Training | | - | 144 | 144 | 534 |
| HC - Sports Kit | | - | - | - | 1,348 |
| HC - Accommodation | | - | - | - | 1,232 |
| HC - Project Coordinator | | - | 482 | 482 | 941 |
| HC - Cooking Workshop / Supplies | | - | 1,245 | 1,245 | 265 |
| HC - Snacks | | - | 285 | 285 | 198 |
| HC - JYC Hall Rent | | - | 60 | 60 | 158 |
| HC - JYC Materials | | - | 493 | 493 | 40 |
| HC - Workshops (LHYCDI) | | - | 248 | 248 | - |
| Hall Hire | | 443 | - | 443 | 175 |
| Food & Drink Supplies | | 76 | - | 76 | 81 |
| Equipment | | - | - | - | 88 |
| Insurance / Memberships | | 300 | - | 300 | 205 |
| Postage / Stationary | | 3 | - | 3 | - |
| Website | | 53 | - | 53 | 29 |
| Excursions | | 16 | - | 16 | - |
| Sundries | | 154 | - | 154 | 88 |
| Professional Fees | | - | - | - | 100 |
| Governance Costs | | | | | |
| Independent Examination | 7 | - | - | - | - |
| Total Payments | | 1,044 | 3,773 | 4,817 | 5,579 |
| Surplus/(Deficit) for the year before transfers | | (353) | 227 | (126) | 9,461 |
| Transfers between funds | 6 | - | - | - | - |
| Surplus/(Deficit) for the year | | (353) | 227 | (126) | 9,461 |

Lochalsh Youth Community Trust
Receipts and Payments Accounts
For the year ended 31st December 2024
Scottish Charity Number SC040020

| | Year to 2024 Unrestricted £ | Year to 2024 Restricted £ | Year to 2024 Total £ | Year to 2023 Total £ |
|--|--------------------------------------|------------------------------------|-------------------------------|-------------------------------|
| Statement of Balances as at 31st December 2024 | | | | |
| Opening cash at bank and in hand | 1,030 | 10,722 | 11,752 | 2,290 |
| Add Income | 691 | 4,000 | 4,691 | 15,040 |
| | 1,721 | 14,722 | 16,443 | 17,331 |
| Less Expenditure | 1,044 | 3,773 | 4,817 | 5,579 |
| Transfers | 6 | - | - | - |
| Closing cash at bank and in hand | 677 | 10,949 | 11,626 | 11,752 |
| Bank and Cash Balances | | | | |
| Community Directplus Account | 677 | 10,949 | 11,626 | 11,752 |
| Outstanding lodgements | - | - | - | - |
| Outstanding cheques | - | - | - | - |
| PayPal Account | - | - | - | - |
| Petty cash | - | - | - | - |
| 9 & 10 | 677 | 10,949 | 11,626 | 11,752 |

Signed on behalf of all Trustees:



1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the SCIO.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year (2023: £NIL).

4 Grants

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|---------------------------------|--------------------|------------------|------------|------------|
| Highland Cares | - | - | - | 9,596 |
| Highland Third Sector Interface | - | - | - | 5,000 |
| The Highland Council | - | 4,000 | 4,000 | - |
| | - | 4,000 | 4,000 | 14,596 |

5 Donations

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|---------------------|--------------------|------------------|------------|------------|
| Twisted Pistons MCC | - | - | - | 50 |
| Kyle Gala Committee | 150 | - | 150 | - |
| Skye Bridge Studios | 59 | - | 59 | - |
| | 209 | - | 209 | 50 |

6 Transfers between funds

There were no transfers between funds during the year (2023: £NIL).

7 Governance Costs

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|-------------------------|--------------------|------------------|------------|------------|
| Independent Examination | - | - | - | - |
| | - | - | - | - |

8 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

9 Restricted Funds

| | At 1st January 2024 | Incoming | Outgoing | Transfers | At 31st December 2024 |
|--------------------------------------|---------------------------|--------------|----------------|-----------|-----------------------------|
| Highland Cares | 4,880 | - | (2,958) | - | 1,922 |
| Highland Third Sector Interface | 4,903 | - | (815) | - | 4,087 |
| The Highland Council | - | 4,000 | - | - | 4,000 |
| Highland Council - 'Just a Habit' | 653 | - | - | - | 653 |
| Scottish Mental Health Arts Festival | 286 | - | - | - | 286 |
| | <u>10,722</u> | <u>4,000</u> | <u>(3,773)</u> | <u>-</u> | <u>10,949</u> |

Highland Cares - Healthy Eating / Fitness Initiative
 Highland Third Sector Interface - Outdoor Activities
 The Highland Council - Youth Outdoor Event
 Highland Council - 'Just a Habit'
 Scottish Mental Health Arts Festival

10 Unrestricted Funds

| | At 1st January 2024 | Incoming | Outgoing | Transfers | At 31st December 2024 |
|--------------------|---------------------------|------------|----------------|-----------|-----------------------------|
| Unrestricted Funds | 1,030 | 691 | (1,044) | - | 677 |
| | <u>1,030</u> | <u>691</u> | <u>(1,044)</u> | <u>-</u> | <u>677</u> |