



Trustees' Annual Report

for the period:

1st January 2025 to 31st December 2025

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:

David Ashford (Co-opted)

Steven Boyle

Caroline Langlands

Martin MacDonald

Jill Mackenzie

Susan MacVicar

Amanda Soutter

Jonathan Supper

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 updated 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 can develop their own needs, thoughts and ideas free from the pressures of school and home.

Activities:

The Juniors Youth Club ran successfully between 18th January and 29th March. Unfortunately, the Seniors did not function at all because of a lack of appropriate staffing.

At a Board meeting on 18th August, the challenges of continuing with declining support for in LYCT's activities were discussed extensively. In addition, disclosure requirements became a barrier to committing to opening the youth club in the winter months.

It was therefore decided that a 'pause' for a year or so should be instigated.

Apart from the independent well attended Rockman activity, there was no further action to report.

Approved by the Trustees and signed on their behalf by:



David Ashford
Secretary
31st March 2026

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 2025 which are set out on pages 4 to 7.

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.

Marie McMillan

Marie McMillan Cert Acct (Open)
Date: - 13th April 2026
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH



Lochalsh Youth Community Trust
Receipts and Payments Accounts
For the year ended 31st December 2025
Scottish Charity Number SC040020

		Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Receipts	Note				
Grants and Donations					
Grants	4	-	-	-	4,000
Donations	5	207	-	207	209
Fundraising Activities					-
Youth Club		195	-	195	367
Rokman		-	154	154	115
Bank interest received		-	-	-	-
Total Receipts		402	154	556	4,691
Payments					
Charitable Activities					
Outdoor Activities		-	720	720	815
Youth Outdoor Event		-	4,620	4,620	-
HC - Fitness Training		-	-	-	144
HC - Project Coordinator		-	-	-	482
HC - Cooking Workshop / Supplies		-	-	-	1,245
HC - Snacks		-	589	589	285
HC - JYC Hall Rent		-	-	-	60
HC - JYC Materials		-	17	17	493
HC - Workshops (LHYCDI)		-	-	-	248
Hall Hire		346	-	346	443
Food & Drink Supplies		-	-	-	76
Insurance / Memberships		205	-	205	300
Postage / Stationary		-	-	-	3
Website		34	-	34	53
Excursions		-	-	-	16
Sundries		15	-	15	154
Governance Costs					
Independent Examination	7	150	-	150	-
Total Payments		750	5,946	6,696	4,817
Surplus/(Deficit) for the year before transfers		(348)	(5,792)	(6,140)	(126)
Transfers between funds	6	(74)	74	-	-
Surplus/(Deficit) for the year		(422)	(5,718)	(6,140)	(126)

Lochalsh Youth Community Trust
Receipts and Payments Accounts
For the year ended 31st December 2025
Scottish Charity Number SC040020

	Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Statement of Balances as at 31st December 2024				
Opening cash at bank and in hand	677	10,949	11,626	11,752
Add Income	402	154	556	4,691
	1,079	11,103	12,182	16,443
Less Expenditure	750	5,946	6,696	4,817
Transfers	6 (74)	74	-	-
Closing cash at bank and in hand	255	5,231	5,486	11,626
Bank and Cash Balances				
Community Directplus Account	255	5,231	5,486	11,626
Outstanding lodgements	-	-	-	-
Outstanding cheques	-	-	-	-
PayPal Account	-	-	-	-
Petty cash	-	-	-	-
9 & 10	255	5,231	5,486	11,626
	-	-	-	-

Signed on behalf of all Trustees:



Name: David Ashford

Date: 10th April 2026

The notes on pages 6 to 7 form part of these financial statements

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 (2024: £NIL).

4 Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
The Highland Council	-	-	-	4,000
	-	-	-	4,000

5 Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Shonzays	207	-	207	-
Kyle Gala Committee	-	-	-	150
Skye Bridge Studios	-	-	-	59
	207	-	207	209

6 Transfers between funds

£74.35 was transferred between funds during the year (2024: £NIL).

7 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Independent Examination	150	-	150	-
	150	-	150	-

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 2025	Incoming	Outgoing	Transfers	At 31st December 2025
Highland Cares	1,922	-	(606)	74	1,390
Highland Third Sector Interface	4,087	-	(720)	-	3,367
The Highland Council	4,000	154	(4,620)	-	(466)
Highland Council - 'Just a Habit'	653	-	-	-	653
Scottish Mental Health Arts Festival	286	-	-	-	286
	<u>10,949</u>	<u>154</u>	<u>(5,946)</u>	<u>74</u>	<u>5,231</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 2025	Incoming	Outgoing	Transfers	At 31st December 2025
Unrestricted Funds	677	402	(750)	(74)	255
	<u>677</u>	<u>402</u>	<u>(750)</u>	<u>(74)</u>	<u>255</u>