

# Dumfries YMCA SCIO

Scotland · Charity number SC048903

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-12-12
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address**  
YMCA Centre  
Lochside Road  
Dumfries  
DG2 0NF

## Activities

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

**Purposes:** 'the advancement of education', 'the advancement of religion', 'the advancement of citizenship or community development', '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 promotion of equality and diversity'

**What the charity does:** Inspire and support the young people of Dumfries by nurturing their ideas, developing their talents, and giving them the confidence and skills to pursue their aims in life.

**Beneficiaries:** 'Children or young people', 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of the Christian faith and religious/racial harmony. reflecting the Christian ethos of the YMCA through programme and actions and promoting understanding of other faiths and religions. The advancement of citizenship or community development (including rural and urban regeneration): involving members in care and work of the organisation and community and to provide support and guidance to children, young people and families. The provision of recreational facilities, and the organisation of recreational activities with the object of improving the conditions of life for the person for whom the facilities or activities are primarily intended - helping them to reach their fullest potential in body, mind and spirit. To advance educational opportunities for the community, particularly young people, through a programme of activities and discussion, promoting the development of citizenship and health. The promotion of equality and diversity, being a foundational purpose, acceptance of all people regardless of disability, ethnicity, religion or faith, culture, general, sexual orientation or social class.

## Geography

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- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** Wider, but within one local authority area

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£314,667	£426,999	-	13
2024-03-31	£318,442	£342,009	-	13
2023-03-31	£331,370	£398,725	-	23
2022-03-31	£201,009	£200,019	-	10
2021-03-31	£192,086	£124,395	-	10

**Dumfries YMCA SCIO**

Scotland - Charity number SC048903

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# Accounts

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**CHARITY REGISTRATION NUMBER: SC048903**

**DUMFRIES YMCA SCIO**  
**ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2025**

  
Chartered Accountants  
51 Newall Terrace  
Dumfries  
DG1 1LN

## **DUMFRIES YMCA SCIO**

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## **DUMFRIES YMCA SCIO**

### **TRUSTEES' REPORT**

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The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

### **OBJECTIVES AND ACTIVITIES**

#### ***Objects and aims***

##### **Purpose**

The charitable objects of Dumfries YMCA as stated in the governing documents are:

- The advancement of Christian religion
- The advancement of citizenship and community development
- The provision of recreational facilities
- The advancement of education
- The promotion of equality and diversity

Dumfries YMCA works in partnership with other YMCAs and agencies locally, nationally and internationally to develop opportunities for members and service users. This allows us to respond to the needs of our users.

##### **Our Mission**

Dumfries YMCA's mission is to inspire and support the young people of Dumfries by nurturing their ideas, developing their talents, and giving them the confidence and skills to pursue their aims in life. We achieve this through a year-round programme of activities and events along with the provision of space, resources and emotional support.

Dumfries YMCA do this by:

- Providing support, guidance and opportunities for life betterment to children, young people and their families;
- Developing activities which stimulate and challenge all its members/users in an environment that enables them to take responsibility, find a sense of achievement and help them reach their fullest potential in body, mind and spirit;
- Promoting the Christian ethos of the YMCA through genuine love of and service to those in need;
- Developing working partnerships with other YMCA's and agencies locally, nationally and internationally to develop opportunities for members/users.

##### **Our values**

Dumfries YMCA is an inclusive Christian youth organisation, open to people of all faiths and none. We seek to work with all children and young people in a non-judgemental and supportive manner. The values our staff, volunteers and board uphold are:

- **E**quality - we believe that every person is of equal value
- **U**nderstanding - we strive to listen, empathise and be non-judgemental in all that we do
- **R**espect - we work with due regard to the feelings, rights, and wishes of others
- **E**mpowerment - we support people to make positive choices in their lives
- **K**indness - we endeavour to be friendly, generous and considerate in all that we do
- **A**cceptance - we respect everyone's different beliefs, views and opinions

## **DUMFRIES YMCA SCIO**

### **TRUSTEES' REPORT (CONTINUED)**

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#### **The strategic priorities & goals of Dumfries YMCA 2023-2025**

1. Community Wellbeing
  - a. We are healthy and active
  - b. We live in communities that are inclusive, empowered, resilient and safe
  - c. We grow up loved, safe and respected so that we realise our full potential
  - d. We are creative and our vibrant and diverse cultures are expressed and enjoyed widely
2. Meaningful Work
  - a. We are well educated, skilled and able to contribute to society
  - b. We have thriving and innovative businesses, with quality jobs and fair work for everyone
3. Sustainable Planet
  - a. We value, enjoy, protect and enhance our environment
  - b. We have a globally competitive entrepreneurial, inclusive and sustainable economy
4. Just World
  - a. We respect, protect and fulfil human rights and live free from discrimination
  - b. We tackle poverty by sharing opportunities, wealth and power more equally
  - c. We are open, connected and make a positive contribution internationally

#### **The strategic priorities & goals of Dumfries YMCA 2025-2026**

1. Organisation Strengthen
  - a. We strive for good governance, organisational management and strengthening
2. Community Wellbeing
  - a. We create safe, inclusive and supportive community spaces and reduce isolation
  - b. We build collaborative and cohesive partnerships and relationships in support of the wider community
  - c. We encourage opportunities within the community through positive communications
3. Sustainable Planet
  - a. We strive to become a net-zero YMCA
  - b. We improve the sustainability of the community
  - c. We increase community climate activities through inter-generational activism

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Staffing**

Staffing has been challenging throughout the year with having the Senior Manager post vacant and having to undergo a redundancy process due to lack of funding. We have been very thankful to our volunteers stepping up and supporting the organisation during these times.

We are thankful to Anne McLauchan who temporarily stepped into the Community Development Coordinator role to support the organisation by applying for funding and increasing our community links and reach - we wish Anne all the best in her retirement.

In October 2024, Denise Malone, started as our Chief Executive Officer (CEO) beginning quickly to evaluate the organisation's position and look to the future with fresh, new perspectives and opportunities.

## **DUMFRIES YMCA SCIO**

### **TRUSTEES' REPORT (CONTINUED)**

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#### **Strategic Plan**

Collaboratively in September 2024, the staff team and Board of Trustees worked together to review the current Strategic Plan. It was clear that the staff and trustees all felt that the Strategic Plan was not currently fit for purpose and needed to be created together to ensure it provided clear guidance to all stakeholders of the organisation. The staff team and trustees undertook a six month process to create new strategic priorities for 2025-2026 under Vision2030 and measurable outcomes with clear, easy monitoring and evaluation procedures. We aim to build on our co-production process during 2025-2026 to set a new Strategic Plan for 2026-2030 together.

#### **Community Cafe**

The Dumfries YMCA Community Café continues to grow as a vibrant and inclusive hub within our local community. It offers more than affordable meals-it provides a safe, welcoming space that supports physical, emotional, and social wellbeing. The café forms a central part of our Community Wellbeing Strategy, delivering:

- Inclusive hospitality and dignified access to food
- Opportunities for volunteering, learning, and mentorship
- A warm, intergenerational community environment

This report reflects on our performance over the past six months, drawing from daily operations logs, financial tracking, volunteer supervision notes, and community feedback.

- Estimated Total Visitors: 6,300+
- Evening Café Sessions: Expanded evening youth work sessions continue to be a core success, providing informal support, food, and a safe social outlet for local young people.

Regular groups using the café space include Zumba Dumfries, Lochside Ladies, Men's Social Club, Craft and Sewing Groups, Walking Scottish, Citizens Advice Drop-ins, Social Security Scotland outreach and D & G Works.

Seasonal and themed events helped broaden engagement and increase participation:

- Afternoon Teas (intergenerational focus)
- Valentine's and St. Patrick's Day meals
- Pancake Day and celebration nights

These events were key in attracting new visitors, promoting inclusion, and reducing isolation. Volunteers remain at the heart of café operations, contributing across all areas and gaining skills and confidence in return.

- Youth Volunteers: Supported front-of-house, food service, baking, and hosting duties.
- College Placement Students: Delivered service support, menu preparation, and administrative help.
- Peer Mentors: Former service users now mentor newer volunteers, highlighting long-term personal growth and reinvestment in the project.

## **DUMFRIES YMCA SCIO**

### **TRUSTEES' REPORT (CONTINUED)**

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Volunteering Impact: Over 35 individuals contributed during the reporting period, with many developing employability and life skills through their experience.

Over 5,000 meals were served between November and May.

Key support was made possible through:

- FareShare Plus & Tesco Heathhall: Donated and surplus food supplies
- Pay It Forward Scheme: £210+ raised to support dignified meal access
- Kids Eat Free Pilot: Trialled over Easter with positive feedback

To meet rising demand and deepen impact, our priorities for the year ahead include:

- Capital Upgrades: Replacement of commercial dishwasher and cold storage systems
- YMCA Champions Launch: Celebrating youth achievements through café involvement
- Kids Eat Free Expansion: Seeking grant funding to extend the scheme through schools
- Mobile Meals & Outside Catering: Supporting YMCA events, camps, and community functions
- Cooking Skills Workshops: For young people, families, and low-income households
- Intergenerational Programming: Shared meals, health & wellbeing sessions, storytelling, and skill-sharing

#### **Youth Work**

The 2024-2025 year was one of growth, innovation, and resilience for Dumfries YMCA's youth work team. Through a broad range of programmes, partnerships, and events, we supported over 330 young people aged 8-25 across Dumfries and Galloway-many of whom face significant barriers related to poverty, mental health, school disengagement, and social isolation.

Our work continues to be guided by values of inclusion, youth voice, and community wellbeing. This report outlines our impact across key focus areas including engagement, volunteering, meal provision, financial contributions, and operational development.

Over the course of the year, 332 unique young people engaged with YMCA youth services. These included:

- 223 young people who attended sessions and signed in through our digital system
- 89 participants in Relationship and Sexual Education (RSE) sessions at NWCC and Dalbeattie High School
- 20 children (P5-6) who participated in the "Lego at Lunch" programme at NWCC

We provided a diverse programme of activities across multiple venues including schools, parks, and community spaces. Regular activities included:

- Monday and Thursday Drop-ins and "Food Fae Five" session
- Activity Club, Games Club and Re:New Projects
- Detached and outreach youth work across Lochside, Lincluden, and the Pump Track
- Youth-led initiatives such as the Blueprint Boys Group, Girls Nurture Group, and Life Skills sessions
- Engagement with Netherlea Inclusion School, NWCC, and Dumfries High School

## DUMFRIES YMCA SCIO

### TRUSTEES' REPORT (CONTINUED)

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This range of provision reflects our commitment to reaching young people where they are, offering a mix of structured learning and informal support. Volunteers-both adult and youth-remain essential to the delivery and ethos of our youth work. Over the past year, we:

- Supported multiple youth leadership journeys, including 15 participants in our "Introduction to Youth Work & Leadership" training
- Formed a 10-member Youth Committee to embed youth voice across YMCA projects
- Delivered volunteer placements for students and young people, several of whom have moved into formal volunteering roles or employment
- Supported young people to co-design programmes such as YMCA Champions (ages 9-11)

Volunteer engagement has strengthened community ties, built peer support systems, and enhanced young people's confidence and employability. Our partnership with the YMCA Community Café has allowed us to ensure that no young person goes hungry at sessions. Through youth drop-ins, events, and workshops, we provided:

- Hundreds of FREE meals and snacks for young people using the services supported through designated funding and in partnership with our community Cafe
- Warm, welcoming spaces where food becomes a catalyst for engagement, conversation, and trust-building

This approach has been vital in tackling food insecurity, particularly during school holidays and for those living in areas of high deprivation. Youth work activities were supported by:

- Grant support from funders including the Holywood Trust (e.g. driving lessons for a youth leader) that directly covered the cost of meals for young people
- FareShare Plus partnership with Tesco Heathhall (twice-weekly food collections)
- Additional resources raised through fundraising events, donations, and partner contributions

We are proud to deliver strong value for money through resource-sharing across YMCA programmes and by investing in youth-led design and delivery. This year brought a number of proud milestones and new initiatives, including:

- RSE education for S3-S6 students in Dalbeattie High School
- Young people achieving Dynamic Youth Awards through challenge-based learning
- Participation in the World YMCA VISION 2030 Accelerator Summit in Mombasa, Kenya.
- Attendance at Youth Beatz (in the Partners Tent)
- Outdoor learning, including campfire safety sessions, camping trips, and wellbeing walks
- Co-development and piloting of YMCA Champions-a personal development framework for younger youth

Staff debriefs highlighted the power of relational youth work, noting that even in challenging circumstances, young people responded positively when met with consistency, empathy, and belief in their potential.

## DUMFRIES YMCA SCIO

### TRUSTEES' REPORT (CONTINUED)

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Despite positive outcomes, the year was not without challenges:

- Increasing demand for support across mental health, food insecurity, and school disengagement
- Limited staffing capacity at times due to illness and competing project demands
- A growing need for specialist intervention and closer work with schools and agencies

We are actively addressing these challenges through:

- Expanding our SQA Centre application, allowing us to deliver accredited youth work qualifications
- Strengthening our partnerships with schools and mental health services
- Launching a new E-Sports Club, developed by young people following their attendance at the National Assembly
- Officially launching the YMCA Champions Programme, with two youth leaders taking on ambassador roles

#### Case Studies

When referring to young people in reports or case studies, to maintain confidentiality we have used a different name.

██████████

Thank you to the YMCA for giving me the opportunity to work in the cafe, it has really helped my confidence and I look forward to coming back.

██████████

Diagnosed with ASD and a chronic health condition, ██████████ first engaged with YMCA at ██████████. Now ██████████ and not in employment or education, he volunteers weekly with our Activity Club and Outreach team. With youth worker support, he applied for and received funding for driving lessons-recently passing his test. ██████████ now plays a vital leadership role within the team and is an inspiring example of how community-based youth work builds futures.

██████████

A school-refuser with high ACEs, ██████████ found a place of belonging in our Tuesday Boys Group. Despite facing severe stigma following a community incident, he consistently attended sessions, completed his Dynamic Youth Award, and expressed new ambitions. He now wants to become a bricklayer-his self-worth rebuilt through trust, consistency, and encouragement.

"They [the youth workers] tell us we can actually do stuff and make us feel good about ourselves." -

██████████

#### Tenants

Dumfries YMCA continued to let out unused rooms to community partner organisations. Two spaces were unoccupied as of 31 March 2025, however we have a number of prospective tenants inquiring about the spaces. We also undertook a large-scale review of space available and costs resulting in a new pricing plan and change in tenancy agreements. This is to ensure that all costs incurred by the organisation of hosting tenants in our building are covered. We continued to run a tenants forum which encourages all tenants to get together to share issues as well as share news within the community.

## DUMFRIES YMCA SCIO

### TRUSTEES' REPORT (CONTINUED)

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#### **Wider YMCA Movement**

YMCA is the oldest and largest international youth organisation in the world. Dumfries YMCA is developing links and joint initiatives on a global scale. Further to this aim we strive to enable staff, young people and volunteers to participate in National and International events. Four members of the organisation represented Scotland at the World YMCA's Accelerator Summit, in Mombassa, Kenya where they engaged in active opportunities to grow and develop Vision2030 locally and internationally. Part of this group was a young person who found this opportunity invaluable and life changing. A group of 13 staff, board members and young people represented Dumfries YMCA at YMCA Scotland's National Assembly at the end of February 2025 where a number of new opportunities and initiatives have sparked ideas in the group.

#### **FINANCIAL REVIEW**

In the year ended 31 March 2025 the total income of the charity was £314,667 (2024: £318,442). Total expenditure in the year was £426,999 (2024: £344,409). The charity made an overall deficit for the year of £112,332 (2024: £25,967). Total funds carried forward at the year ended 31 March 2025 were £401,699 (2024: £514,031) being £74,798 (2024: £150,271) of unrestricted funds and £326,901 (2024: £363,760) of restricted funds.

#### ***Policy on reserves***

The charity seeks to hold sufficient reserves to cover 6 months expenditure and monitors the reserves very closely to ensure that this is achieved.

#### ***Prior Year Adjustment***

During the year, the trustees identified that the building and land at Lochside Road transferred to the charity from D & G Council under a Community Asset Transfer in June 2020 had not previously been included in the financial statements. This has now been corrected through a prior year adjustment.

The adjustment has no impact on the charity's ability to deliver services but improves the accuracy of the financial position reported. The trustees have reviewed internal processes to ensure similar omissions do not occur in the future.

Further details are provided in note 18.

#### **PLANS FOR FUTURE PERIODS**

#### ***Aims and key objectives for future periods***

In 2025-26 we are working towards:

- Implementing a clear monitoring and evaluation system for the whole organisation;
- Completing the Glentroll park project along with our partners in line with the funding we have received;
- Nurture and develop our community partnerships with all stakeholders in the community;
- Develop a homeless accommodation for young people project plan;
- Review of our funding strategy to help ensure we have a sustainable funding pathway in place increasing the avenues of funding accessed, including in-kind support;
- Complete a review of our Constitution; and
- Implementing a Board Training and Induction Programme which is versatile to the needs of the Trustees.

## **DUMFRIES YMCA SCIO**

### **TRUSTEES' REPORT (CONTINUED)**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### ***Nature of governing document***

Dumfries YMCA unincorporated was established by constitution in 1876 and transferred all assets to Dumfries YMCA SCIO in June 2021. Dumfries YMCA SCIO is governed by the constitution created in December 2018 which is based upon the constitution by the unincorporated Dumfries YMCA. Dumfries YMCA unincorporated ceased to exist on 22nd April 2022.

Dumfries YMCA is a Scottish Charitable Incorporated organisation entered on the OSCR register as a charity from 12 December 2018 with the charity number SCO48903.

At the beginning of 2025, the Board of Trustees began a review of the Constitution to ensure that the governing document is up to date and relevant for the current needs of the organisation.

##### ***Recruitment and appointment of trustees***

Trustees are appointed for a three year period following election at the Annual General Meeting normally held in September or within 15 months of the previous AGM. Additionally further members are co-opted annually. At the AGM, there were three new Trustees elected who have brought a wealth of knowledge and experience which will be invaluable to the organisation. Over the coming year the YMCA is going to continue to focus on recruiting trustees with expertise presently lacking on the board and increasing the diversity of the board, while ensuring succession planning is carefully considered.

##### ***Induction and training of trustees***

It continues to be the aim of the Association to ensure that all new Board members undergo an orientation and briefing on their legal obligations and the YMCA – locally and nationally. Board members are encouraged to attend appropriate external training events where these will facilitate their role on the Board. The board has started this year undertaking board training as part of the board meetings throughout the year to help strengthen the board.

##### ***Organisational structure***

The trustees are responsible for the administration, strategic vision and investment policy of the Association. While overseeing the work and administration, the trustees may appoint sub-committees to oversee the detail. However, during this year, some board members have had to undertake operational managerial roles to support the day-to-day running of the organisation during the vacancy of a senior manager. When the CEO started, this operational support was phased out as appropriate.

Over the year the trustees have met at least monthly and sought to improve the overall management of the Association and the work delivered. The broad width of skills and experience of the trustees are an important resource to the management and growth.

While having its own Aims and Purposes, the Association is mindful of the Dumfries and Galloway Single Outcome Agreement, Local & National Strategies in relation to youth and community work, and national & international YMCA strategies/purposes. The Association continues to work in partnership with a large number of organisations locally in the town of Dumfries, throughout the region, nationally and internationally: playing an important role in bringing together organisations whose aim is to work with young people locally, regionally and internationally.

**DUMFRIES YMCA SCIO**

**TRUSTEES' REPORT (CONTINUED)**

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***Major risks and management of those risks***

The trustees constantly examine the major strategic, business and operational risks which the Association faces and systems are established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. There is a risk register in place by the board to help monitor these risks on a regular basis.

**DUMFRIES YMCA SCIO**

**TRUSTEES' REPORT (CONTINUED)**

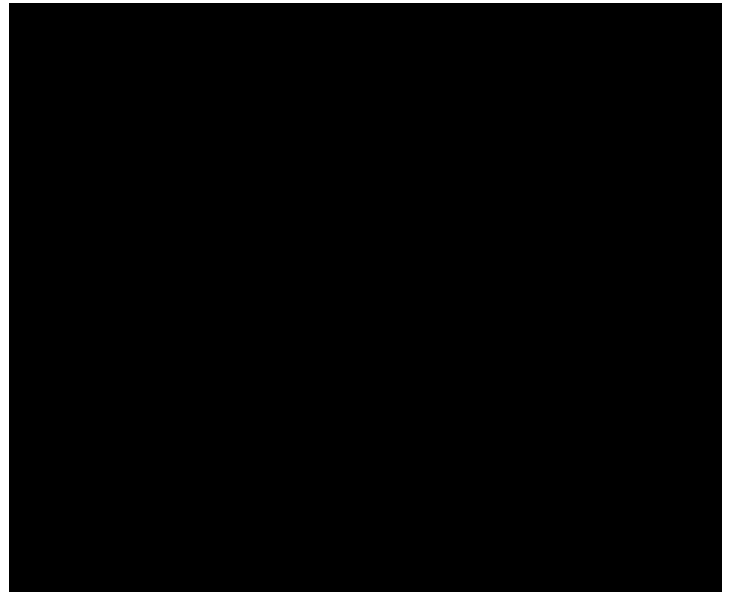
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**REFERENCE AND ADMINISTRATIVE DETAILS**

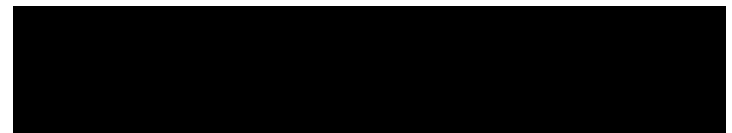
**Trustees and officers**

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

**Trustees**



**Chairman:**



**Chief Executive Officer**



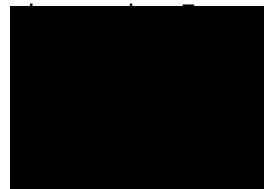
**Charity Registration Number**

SC048903

**Principal Office**

YMCA Centre  
Lochside Road  
Dumfries  
DG2 0NF

**Independent Examiner**



## DUMFRIES YMCA SCIO

### TRUSTEES' REPORT (CONTINUED)

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#### FINANCIAL INSTRUMENTS

##### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk and cash flow risk.

##### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

##### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

**TRUSTEES' REPORT (CONTINUED)**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the trustees' report and the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

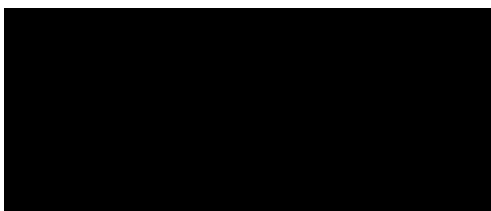
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 1 October 2025 and signed on its behalf by:



**DUMFRIES YMCA SCIO**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUMFRIES YMCA SCIO**

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I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 14 to 30.

**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 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 report**

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

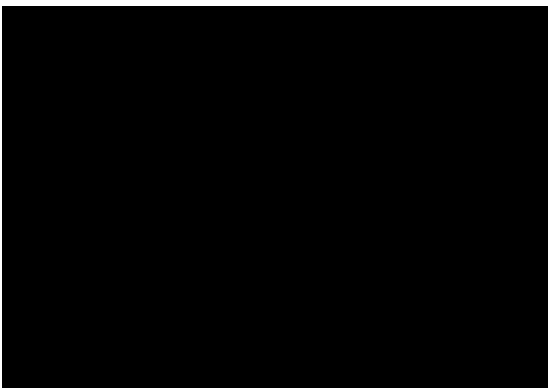
In the course of my examination, no matter has come to my attention

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
- 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.



Date:..... 9 December 2025

## DUMFRIES YMCA SCIO

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	(As restated) Total 2024 £
<b>Income from:</b>					
Charitable activities	2	107,798	111,780	219,578	219,637
Investment income	3	3,258	-	3,258	10,093
Other income	4	91,831	-	91,831	88,712
Total income		<u>202,887</u>	<u>111,780</u>	<u>314,667</u>	<u>318,442</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(278,360)</u>	<u>(148,639)</u>	<u>(426,999)</u>	<u>(344,409)</u>
Total expenditure		<u>(278,360)</u>	<u>(148,639)</u>	<u>(426,999)</u>	<u>(344,409)</u>
Net movement in funds		(75,473)	(36,859)	(112,332)	(25,967)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>150,271</u>	<u>363,760</u>	<u>514,031</u>	<u>539,998</u>
Total funds carried forward	14	<u><u>74,798</u></u>	<u><u>326,901</u></u>	<u><u>401,699</u></u>	<u><u>514,031</u></u>
					(As restated) Total 2024 £
	Note	Unrestricted £	Restricted £		
<b>Income from:</b>					
Charitable activities	2	100,305	119,332		219,637
Investment income	3	10,093	-		10,093
Other income	4	88,712	-		88,712
Total income		<u>199,110</u>	<u>119,332</u>		<u>318,442</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(199,435)</u>	<u>(144,974)</u>		<u>(344,409)</u>
Total expenditure		<u>(199,435)</u>	<u>(144,974)</u>		<u>(344,409)</u>
Net expenditure		(325)	(25,642)		(25,967)
Gross transfers between funds		<u>(1,504)</u>	<u>1,504</u>		-
Net movement in funds		(1,829)	(24,138)		(25,967)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>152,100</u>	<u>387,898</u>		<u>539,998</u>
Total funds carried forward	14	<u><u>150,271</u></u>	<u><u>363,760</u></u>		<u><u>514,031</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 and 2024 is shown in note 14.

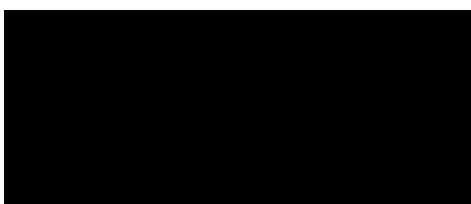
## DUMFRIES YMCA SCIO

### BALANCE SHEET AS AT 31 MARCH 2025

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		2025	(As restated) 2024
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	11	306,735	316,003
<b>Current assets</b>			
Debtors	12	6,090	14,213
Cash at bank and in hand		<u>297,212</u>	<u>191,213</u>
		303,302	205,426
<b>Creditors: Amounts falling due within one year</b>	13	<u>(208,338)</u>	<u>(7,398)</u>
<b>Net current assets</b>		<u>94,964</u>	<u>198,028</u>
<b>Net assets</b>		<u>401,699</u>	<u>514,031</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	14	326,901	363,760
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>74,798</u>	<u>150,271</u>
<b>Total funds</b>	14	<u>401,699</u>	<u>514,031</u>

The financial statements on pages 14 to 30 were approved by the trustees, and authorised for issue on 1 October 2025... and signed on their behalf by:



## **1 ACCOUNTING POLICIES**

### **Statement of compliance**

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

### **Basis of preparation**

Dumfries YMCA SCIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

### **Going concern**

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

### **Income**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

### ***Donated services and facilities***

Goods donated for on-going use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the Statement of Financial Activities.

### ***Investment income***

Investment income is accounted for in the period in which the charity is entitled to receipt.

### ***Charitable activities***

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### ***Other income***

Other income is recognised when the charity has entitlement to the income, it is probable and the amount can be measured with sufficient reliability.

## DUMFRIES YMCA SCIO

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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#### 1 ACCOUNTING POLICIES (continued)

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Equipment	25% straight line/ 25% reducing balance
Buildings	2% straight line
Land	No charge

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
(CONTINUED)**

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**1 ACCOUNTING POLICIES (continued)**

**Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Financial instruments**

***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
(CONTINUED)**

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**1 ACCOUNTING POLICIES (continued)**

***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## DUMFRIES YMCA SCIO

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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#### 2 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Fundraising	1,585	-	1,585	-
Donations	-	4,430	4,430	5,585
Donations	2,669	-	2,669	15,149
School Work	333	-	333	440
Hollywood Trust	-	42,500	42,500	50,000
D & G - Third sector fund	-	-	-	35,210
D & G amazing summer programme	-	-	-	6,270
D & G Winter breakfast	-	-	-	1,500
Tackling Poverty Fund	-	-	-	6,750
Young People Opportunities Fund	25,000	-	25,000	25,000
Scottish Midland	-	-	-	500
Scottish Midland	-	-	-	140
Big Lottery	-	6,233	6,233	8,517
D & G volunteer funding	-	-	-	5,000
Cafe Daily Sales	78,211	-	78,211	59,576
Buccleuch Charitable Trust	-	500	500	-
Garfield Weston	-	20,000	20,000	-
Neighbourly Fund	-	1,000	1,000	-
Robertson Trust	-	7,172	7,172	-
W M Mann Foundation	-	1,500	1,500	-
Jeffrey Charitable Trust	-	3,000	3,000	-
Tesco Stronger Starts	-	500	500	-
Foundation Scotland	-	24,245	24,245	-
D & G Climate Seed Fund	-	700	700	-
	<u>107,798</u>	<u>111,780</u>	<u>219,578</u>	<u>219,637</u>

£111,780 (2024: £119,332) of the above income was restricted.

## DUMFRIES YMCA SCIO

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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#### 3 INVESTMENT INCOME

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Interest receivable and similar income; Interest receivable	3,258	3,258	10,093
	<u>3,258</u>	<u>3,258</u>	<u>10,093</u>

#### 4 OTHER INCOME

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Rental income	83,720	83,720	78,451
Other income	8,111	8,111	10,261
	<u>91,831</u>	<u>91,831</u>	<u>88,712</u>

#### 5 EXPENDITURE ON CHARITABLE ACTIVITIES

	<b>Unrestricted General £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £ (As restated)</b>
Charitable activities	264,738	146,239	410,977	327,570
Depreciation, amortisation and other similar costs	6,868	2,400	9,268	11,859
Governance costs	<u>6,754</u>	<u>-</u>	<u>6,754</u>	<u>4,980</u>
	<u>278,360</u>	<u>148,639</u>	<u>426,999</u>	<u>344,409</u>

£148,639 (2024: £144,974) of the above expenditure was restricted.

## DUMFRIES YMCA SCIO

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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#### 6 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Independent examiner fees			
Examination of the financial statements	750	750	690
Other fees paid to examiners	6,004	6,004	4,290
	<u>6,754</u>	<u>6,754</u>	<u>4,980</u>

#### 7 TRUSTEES REMUNERATION AND EXPENSES

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees, nor any persons connected with them, have received any reimbursement of expenses from the charity during the year.

#### 8 STAFF COSTS

The aggregate payroll costs were as follows:

	<b>2025 £</b>	<b>2024 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	246,962	198,607
Social security costs	12,973	7,925
Pension costs	4,731	3,626
	<u>264,666</u>	<u>210,158</u>

The total number of persons employed by the charity during the year was:

<b>2025</b>	<b>2024</b>
<u>15</u>	<u>18</u>

14 (2024 - 17) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension scheme for the year totalled £4,731 (2024: £3,626)

## DUMFRIES YMCA SCIO

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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#### 8 STAFF COSTS (continued)

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity paid by Dumfries YMCA were £32,932 (2024 - £36,773).

#### 9 INDEPENDENT EXAMINER'S REMUNERATION

	2025 £	2024 £
Examination of the financial statements	<u>750</u>	<u>690</u>
<b>Other fees to examiners</b>		
All other services	<u>6,004</u>	<u>4,290</u>

#### 10 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

#### 11 TANGIBLE FIXED ASSETS

	Land and buildings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2024	<u>300,000</u>	<u>47,512</u>	<u>347,512</u>
At 31 March 2025	<u>300,000</u>	<u>47,512</u>	<u>347,512</u>
<b>Depreciation</b>			
At 1 April 2024	9,600	21,909	31,509
Charge for the year	<u>2,400</u>	<u>6,868</u>	<u>9,268</u>
At 31 March 2025	<u>12,000</u>	<u>28,777</u>	<u>40,777</u>
<b>Net book value</b>			
At 31 March 2025	<u>288,000</u>	<u>18,735</u>	<u>306,735</u>
At 31 March 2024	<u>290,400</u>	<u>25,603</u>	<u>316,003</u>

## DUMFRIES YMCA SCIO

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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#### 11 TANGIBLE FIXED ASSETS (continued)

Included within the net book value of land and buildings above is £288,000 (2024 - £290,400) in respect of freehold land and buildings. The value relating to the land is £180,000 and is not depreciated.

#### 12 DEBTORS

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	4,560	2,473
Prepayments	-	11,740
Other debtors	1,530	-
	<u>6,090</u>	<u>14,213</u>

#### 13 CREDITORS: amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	204,789	1,653
Other taxation and social security	-	3,105
Accruals	3,549	2,640
	<u>208,338</u>	<u>7,398</u>

**DUMFRIES YMCA SCIO****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
(CONTINUED)****14 FUNDS**

	<b>(As restated) Balance at 1 April 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2025 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	150,271	177,887	(258,876)	69,282
Robertson Trust	-	25,000	(19,484)	5,516
	<u>150,271</u>	<u>202,887</u>	<u>(278,360)</u>	<u>74,798</u>
<b>Restricted funds</b>				
ANCBC/Foundation Scotland	-	20,000	(10,350)	9,650
Buccleuch Charitable Trust	-	500	(500)	-
Hollywood Trust	3,349	42,500	(40,275)	5,574
Foundation Scotland Lochside Ladies	-	4,245	-	4,245
Young People Opportunities Fund	500	-	(500)	-
Glentroll Park Project	26,659	6,233	(31,992)	900
Garfield Weston	-	20,000	(7,974)	12,026
National Lottery Cost of Living	1,040	-	(1,040)	-
Amazing Summer	1,226	-	(1,226)	-
Cafe Donations - Pay It Forward	5,203	4,430	(5,141)	4,492
Christmas Food Appeal	50	-	(50)	-
Flower Club Donation	194	-	(194)	-
Nithsdale Anti Poverty	-	7,172	(7,172)	-
TSDG Well-Being Fund	35,139	-	(35,079)	60
Neighbourly Fund	-	1,000	(510)	490
Stronger starts	-	500	(498)	2
Jeffrey Charitable Trust	-	3,000	(1,549)	1,451
D & G Climate Hub Seed Fund	-	700	(700)	-
W M Mann Foundation	-	1,500	(1,489)	11
D & G Council - Community Asset Transfer	290,400	-	(2,400)	288,000
<b>Total restricted funds</b>	<u>363,760</u>	<u>111,780</u>	<u>(148,639)</u>	<u>326,901</u>
<b>Total funds</b>	<u>514,031</u>	<u>314,667</u>	<u>(426,999)</u>	<u>401,699</u>

**DUMFRIES YMCA SCIO**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
(CONTINUED)**

**14 FUNDS (continued)**

	(As restated) Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	(As restated) Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	152,100	174,110	(174,435)	(1,504)	150,271
Robertson Trust	-	25,000	(25,000)	-	-
	152,100	199,110	(199,435)	(1,504)	150,271
<b>Restricted</b>					
Awards for All	584	-	(556)	(28)	-
D & G Council -					
Tackling Poverty Fund	18	-	(18)	-	-
Douglas Wood Trust	133	-	(133)	-	-
Hollywood Trust	-	50,000	(46,653)	2	3,349
Investing in					
Communities	-	-	(336)	336	-
Tesco bags for Help	11	-	(11)	-	-
Young People					
Opportunities Fund	500	-	-	-	500
Youth Scotland Action					
Fund	-	-	(6)	6	-
D & G Amazing					
Summer Programme	20	-	(1)	(19)	-
Resilient Youth Project	668	-	(668)	-	-
TK Maxx	6	-	(6)	-	-
Arnold Clark	173	-	(173)	-	-
Community recovery					
fund	713	-	(779)	66	-
Communities Mental					
Health & Wellbeing	22,026	-	(24,381)	2,355	-
D & G Emergency					
Resilience Fund	1,010	-	-	(1,010)	-
M&S Funding	680	-	-	(680)	-
A & E Foundation					
Scotland Community					
Benefit	20,000	-	(20,015)	15	-
D & G For Young					
People Menus restricted	287	-	(287)	-	-
Glentroot Park Project	32,659	8,517	(14,517)	-	26,659
D & G Council Sessional					
Worker 2022-23	1,354	-	(1,365)	11	-

**DUMFRIES YMCA SCIO**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
(CONTINUED)**

**14 FUNDS (continued)**

	<b>(As restated) Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>(As restated) Balance at 31 March 2024 £</b>
Awards for all -					
Volunteer Co-ordinator	2,526	-	(2,516)	(10)	-
National Lottery Cost of Living	11,440	-	(10,403)	3	1,040
Scottish Communities Fund	290	-	(290)	-	-
Amazing Summer	-	6,270	(5,044)	-	1,226
Cafe Donations - Pay It Forward	-	5,285	(82)	-	5,203
Christmas Food Appeal	-	50	-	-	50
D & G Tackling Poverty					
Winter Breakfast Fund	-	1,500	(1,499)	(1)	-
Flower Club Donation	-	250	(56)	-	194
NHS Winter Support for Families	-	5,000	(5,000)	-	-
Nithsdale Anti Poverty	-	6,750	(6,750)	-	-
TSDG Well-Being Fund	-	35,210	(71)	-	35,139
Volunteer Grant					
Income	-	-	(456)	456	-
Scot Mid - Cafe Chair					
Fund	-	500	(502)	2	-
D & G Council - Community Asset Transfer	292,800	-	(2,400)	-	290,400
<b>Total restricted funds</b>	<u>387,898</u>	<u>119,332</u>	<u>(144,974)</u>	<u>1,504</u>	<u>363,760</u>
<b>Total funds</b>	<u><u>539,998</u></u>	<u><u>318,442</u></u>	<u><u>(344,409)</u></u>	<u><u>-</u></u>	<u><u>514,031</u></u>

## **DUMFRIES YMCA SCIO**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

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#### **14 FUNDS (continued)**

Robertson Trust - A grant of £75,000 over 3 years towards the core youth work operations.

ANCBC Foundation Scotland - Funding towards a youth worker and food at youth work sessions.

Buccleuch Charitable Trust - Funding provided towards a youth worker.

Foundation Scotland Lochside Ladies - Grant funding was received to cover the costs of the costs of the Full Circle Project in bid to target women over the age of 66 and reduce social isolation.

Hollywood Trust - A grant was received from The Hollywood Trust to provide support/activities for at least 150 young people and develop and deliver a climate change project which will engage at least 30 young people.

Young People Opportunities Fund - Money donated towards the young people attending events.

Glentrool Park Project - Grant income received from Big Lottery Bikescape for the Glentrool Park project. Expenditure is on wages, management of the project and consultant for the park.

Garfield Weston - This funding was granted to cover the ongoing costs of youth work over the next two years.

D & G Amazing Summer Programme - This fund was for summer clubs.

National Lottery Cost of Living - Grant income was received from National Lottery which was funding for the cafe. This was the total received for a joint application with two other charities.

Cafe Donations - Pay it forward - Donations received to provide free meals for anyone through the community cafe.

Christmas Food Appeal - Donations of food and money to support the provision of free meals through the community cafe.

Flower Club Donation - Donation towards the youth programme

Nithsdale Anti Poverty - Funding to support the costs of the community wellbeing to be able to provide free and £1 meals as well as a fair priced full menu to the local community.

TSDG Wellbeing fund - Funding to support the costs of the community wellbeing to be able to provide free and £1 meals as well as a fair priced full menu to the local community.

Neighbourly fund - Awarded from Lidl towards youth work and project costs.

Stronger Starts - Tesco provided a grant towards the Lochside Community Food and Fun project.

Jeffrey Charitable Trust - Awarded the grant towards youth work and project costs.

## DUMFRIES YMCA SCIO

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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#### 14 FUNDS (continued)

D & G Climate Hub Seed Fund - This grant was awarded for the climate seed project.

W M Mann Foundation - The grant was awarded towards repairs and maintenance costs of the Youth Centre.

D & G Council - Community Asset Transfer - In June 2020 D & G Council transferred the former Lochside Primary School to the charity to be used for the provision of facilities and services for the benefit of the community of North West Dumfries to be used as a multi-purpose community hub for early learning, childcare, Youth Services, Community and Business rooms, community cafe and training kitchen.

#### 15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2025 £</b>
Tangible fixed assets	18,735	288,000	306,735
Current assets	59,612	243,690	303,302
Current liabilities	<u>(3,549)</u>	<u>(204,789)</u>	<u>(208,338)</u>
Total net assets	<u>74,798</u>	<u>326,901</u>	<u>401,699</u>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2024 £ (As restated)</b>
Tangible fixed assets	23,130	292,873	316,003
Current assets	134,539	70,887	205,426
Current liabilities	<u>(7,398)</u>	<u>-</u>	<u>(7,398)</u>
Total net assets	<u>150,271</u>	<u>363,760</u>	<u>514,031</u>

#### 16 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

#### 17 FUNDS RECEIVED AS CUSTODIAN

During the year the Charity received £186,015 from the National Lottery Community Fund and £186,015 was invoiced in the year from D & G Council (for whom the charity act as custodian of the grant). At the year end the charity holds a total of £204,789 of funds from the grant which will be transferred to D & G Council in the year ended 31 March 2026.

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## **DUMFRIES YMCA SCIO**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

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#### **18 PRIOR YEAR ADJUSTMENT**

During the year, the charity identified that the building and associated land at Lochside Road transferred from D & G Council under a Community Asset Transfer in June 2020 had not been recognised in the financial statements for the year ended 31 March 2021. A prior year adjustment has now been included to recognise the asset at fair value at the date of transfer (£300,000). Depreciation of £2,400 per annum has been charged on the building since transfer.

The cumulative effect of this adjustment of £292,800 has been reflected in opening restricted reserves in the prior period. The comparative figures for the year ended 31 March 2024 have also been restated to include depreciation for the year of £2,400 within restricted expenditure on charitable activities.