



YMCA Scotland SCIO
Trustees' Annual Report
1 April 2024 – 31 March
2025

The Board of Trustees, being trustees for the purposes of charity law, has pleasure in presenting its report and independently examined financial statement for the year ended 31 March 2025.

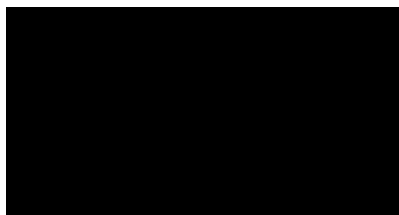
Reference & Administrative Information Charity

Name: YMCA Scotland SCIO

Charity Number: SC050111

Address: 1 Chesser Avenue, Edinburgh, EH14 1TB

Charity Trustees



Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 24 April 2021. The charity currently works through the Scottish National Council of YMCAs SC013792 to achieve its charitable objectives. This is due to a historic pension liability held by the Scottish National Council of YMCAs, which to date has prevented it from transferring its assets and governance to YMCA Scotland SCIO.

The Scottish National Council of YMCAs completed the incorporation process to YMCA Scotland SCIO on 1 September 2025.

Appointment of Trustees

The YMCA in Scotland operates through a federated structure, where each local YMCA is autonomous and affiliates to the YMCA movement currently through joint membership of YMCA Scotland SCIO and the Scottish National Council of YMCAs.

The Board of Trustees of YMCA Scotland SCIO is nominated by local member associations in accordance with the timeframes and procedures laid down in the YMCA Scotland SCIO constitution. These nominations are then presented to the Annual General Meeting when a public election process makes the appointments. In addition, the Chair and Treasurer of the Scottish National Council of YMCAs are Ex officio members of the Board of Trustees.

There must be a minimum of 5 and a maximum of 12 Trustees.

A newly elected Trustee will be supplied with initial information about the nature and structure of the organisation and their role as a Trustee. This will be followed by an induction meeting with the Chairman at which a more in-depth discussion of their role, purpose and responsibilities as a Trustee. Induction will also provide the member with copies of all YMCA Scotland SCIO policies.

Board of Trustees responsibilities

The Board of Trustees has overall responsibility for the Strategic and Financial Management of the organisation to:

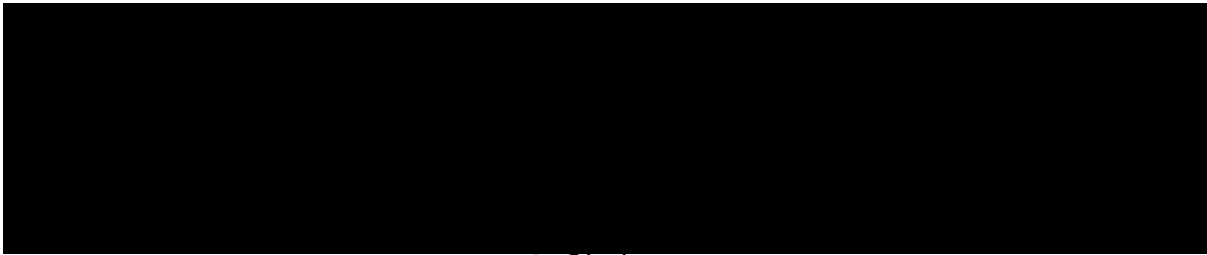
- Approve the budget, strategic plan and improvement framework for the year.
- Approve signatories to the bank accounts.

Financial review

When YMCA Scotland SCIO was established, the Scottish Government had indicated that it would only provide grant funding to incorporated charities from 2021 onwards. However, the pandemic meant that existing funding arrangements were 'rolled over' for 2020-24. This has meant that Scottish National Council of YMCAs has continued to receive its core grant, with no requirement for the funding to be paid to YMCA Scotland SCIO.

Declaration

Signed on behalf of the charity trustees:

	
Designation	Chairperson
Date	02.10.2025

Receipts and payments accounts

For the period
from

01 April 2024

to

31 March 2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts					
Donations					
Legacies					-
Grants					-
Receipts from fundraising activities					-
Gross trading receipts					-
Income from investments other than land and buildings					-
Rents from land & buildings					-
Gross receipts from other charitable activities					-
					-
A1 Sub total	-	-	-	-	-
A2 Receipts from asset & investment sales					
Proceeds from sale of fixed assets					-
Proceeds from sale of investments					-
A2 Sub total	-	-	-	-	-
Total receipts	-	-	-	-	0
A3 Payments					
Expenses for fundraising activities					-
Gross trading payments					-
Investment management costs					-
Payments relating directly to charitable activities					-
Grants and donations					-
Governance costs:					-
Audit / independent examination					-
Preparation of annual accounts					-
Legal costs					-
Other					-
					-
A3 Sub total	-	-	-	-	0
A4 Payments relating to asset and investment movements					
Purchases of fixed assets					-
Purchase of investments					-
A4 Sub total	-	-	-	-	-
Total payments	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-
A5 Transfers to / (from) funds					
					-
Surplus / (deficit) for year	-	-	-	-	0

YMCA Scotland SCIO

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Total funds last
period

to nearest £

0

-
00

-

-
-
-
0

YMCA Scotland SCIO

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Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances	20				20
	Surplus / (deficit) shown					-
						-
						-
	Cash and bank balances at end of year (Agree with balances)	20	-	-	-	20
		-	-	-	-	-

B2 Investments	Details	Fund to which asset belongs	Market valuation
			to nearest £
		Total	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)
			to nearest £	to nearest £
		Total	-	-

Details

B4 Liabilities

Fund to which liability
relatesAmount due
to nearest £

Total	-

Details

B5 Contingent
liabilities

Fund to which liability
relatesAmount due
(estimate)
to nearest £

Total	-

Signed by one
or two trustees
on behalf of all

Signature

Print Name

YMCA Scotland SCIO



Total last period

to nearest £

0
0



Last year

to nearest £

-

Last year

to nearest £

-

**Last year
to nearest £**

-

**Last year
to nearest £**

-

Date of approval

11.09.2025

YMCA Scotland SCIO

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Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

YMCA Scotland SCIO

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
						20
					-	
					-	
					-	
Total	-	-	-	-	0	20
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

Independent Examiner's Report to the Trustees of YMCA Scotland SCIO

I report on the accounts of the charity for the year ended 31 March 2025.

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) (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 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 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 9 of the 2006 Accounts Regulations

have not been met, or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

