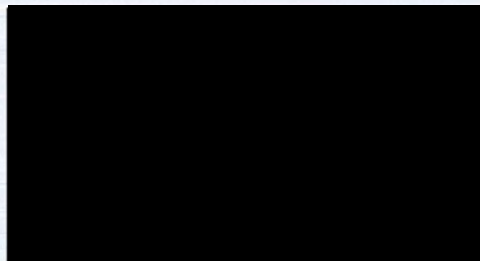


CHARITY REGISTRATION NUMBER: SC048903

DUMFRIES YMCA SCIO
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024



DUMFRIES YMCA SCIO

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DUMFRIES YMCA SCIO

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

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 YMCAs 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:

- **Equality** - we believe that every person is of equal value
- **Understanding** - we strive to listen, empathise and be non-judgemental in all that we do
- **Respect** - we work with due regard to the feelings, rights, and wishes of others
- **Empowerment** - we support people to make positive choices in their lives
- **Kindness** - we endeavour to be friendly, generous and considerate in all that we do
- **Acceptance** - we respect everyone's different beliefs, views and opinions

DUMFRIES YMCA SCIO

TRUSTEES' REPORT (CONTINUED)

The strategic priorities & goals of Dumfries YMCA 2023-2028

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

ACHIEVEMENTS AND PERFORMANCE

Staffing

At the beginning of April 2024, the Centre Manager left their position and from some strategic re-evaluation, the board has now started the recruitment process to appoint a Chief Executive Officer (CEO). During the absence of the Centre Manager / CEO position, the Trustees are supporting the staff team in the day-to-day running of the YMCA.

Business Plan

The Centre Manager continued to work within the five year, costed business plan, however due to dramatic increases in utilities while trying to keep rates low for our community partners we have had to reassess our priorities and work within our budget constraints during the year. The Board will have to carefully consider the business plan and its affordability moving forward.

Community Cafe

The YMCA café became a popular hub of the community, not only serving good homemade healthy food but providing 'pop up' services for the community, we managed to secure Wheatley homes, Social Security Scotland, South West Recovery Café and Lemonade Fuel poverty charity, these services set up in the café once a week enabling local people to get support without barriers. The café became a meeting place for local people to socialise and share life together.

DUMFRIES YMCA SCIO

TRUSTEES' REPORT (CONTINUED)

Our £1 menu proved to be popular and addressed the issues of food poverty but for those in crisis we offered a free hot meal. In addition we offered a free supper club in the winter and a 7 week breakfast club, this enabled people to free up income to pay for heating in their homes. Our Warm space project offered a comfortable warm welcoming space for those struggling to heat their homes with free tea and coffee and books, jigsaws and games to occupy themselves. The café started a craft group weekly with up to 30 people attending, supporting people who needed additional support and struggled with loneliness and isolation. We completed over 30 different crafts with the group. The Men's group are a group of retired men who meet in the café weekly for breakfast and who have shared experience of the downside of retirement, the group support each other with mental health issues and their sense of purpose.

In any week there are approx. 14 volunteers supporting the work on a rota basis and our volunteer workforce boasts 41 volunteers over the period. 22 of the volunteers received Saltire awards for volunteering from between 10 hours up to 500 hours. The volunteers contribution is crucial to the success of the project as we could not offer the services we do without their help. We thank our volunteers for all they do.

We managed to attract grant funding to enable us to provide our low cost and free food, in addition we are well supported by the public who donate to our Pay it Forward project, paying for someone else's meal who struggles to afford it. We thank our contributors for their support and kindness.

In the school holidays we partner with Lochside Community Centre and support their Grub Club by offering 'Kids Eat Free' meals 2 days a week on the days the club is closed. We also support DGLift by providing services for their local Galla Day.

Youth Work

Over this reporting period, 223 unique young people signed in to activities using the digital sign in system. A further 89 young people received Relationship and Sexual Education. This was delivered at North West Community Campus and Dalbeattie High School. An additional 20 young people (P5-6) attended our 'Lego at Lunch' Club at NWCC. This takes the total to 332 unique young people.

In October 2023, the youth work team worked together to understand the priorities of our youth work service. This included a full review of the youth work programme to ensure we are working towards and within the outcomes of current funding applications. Out of this we also created a youth work strategy and operational plan for 2023-2026, which was led by the opinions and suggestions of the young people.

DUMFRIES YMCA SCIO

TRUSTEES' REPORT (CONTINUED)

Provisions over the year:

- General Drop-In.
- Activity Club.
- Games Club.
- Members Drop-In.
- Lego Club.
- Lego at Lunch Club.
- Pump Track.
- Slot Car Club.
- Youth Café Volunteering.
- Movie Nights.
- Over 16s Group.
- Young Men's Group (Imagine a Man).
- Eco Group.
- Relationship and Sexual Education (In Schools).
- One-to-one support.
- Pen Pal Project.

Events

- Distributed 5 Easter Hampers to families. They contained ingredients and recipes to make an Easter dinner and some easter eggs.
- Supported young people to apply to the Holywood Trust to help with driving lessons, and supported another to open a bank account so she could get a job, which she did.
- The Young Leaders and youth workers attended Ecclefechan Youth Groups launch of their Gambling Awareness board game.
- We started our new Activity Club for P6-7. This has been very popular. Children from 3 different schools currently attend.
 - o We partnered with a company called SmartSTEM to deliver STEM activities during the Activity Club. They focussed on the dairy industry.
 - o We ran a Pen Pal Project in partnership with YMCA Portadown, Northern Ireland. They exchanged letters with young people their age.
- We delivered Relationship and Sexual Education to S2's in North West Community Campus and Dalbeattie High School.
 - o 89 Young People took part in the delivery of this.
 - o 2 Students from NWCC volunteered during the sessions and supported the delivery of this.
- We now have a Rag Bag Bin on the premises. Each time it is emptied, the funds go towards the youth budget (~£20 each time)
- We supported Dumfries Academy and their S1-2 Girls Nurture Group. We focussed on Body Positivity and Mental Wellbeing.

Holiday Provision

Over the reporting period we provided a Summer Holiday Programme, October Break Programme, February Break activities and an Easter Holiday Programme.

Case Studies

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

DUMFRIES YMCA SCIO

TRUSTEES' REPORT (CONTINUED)

██████████ This young person was 18 years old when they first began receiving one-to-one support from one of the Youth Workers, although they had been attending services on and off since they were 13. ██████████ was suffering from severe mental health issues rooted in poor self-esteem and self-worth. He expressed how lonely he felt, and it was clear he placed his sense of worth on the thoughts and actions of others. He would regularly buy expensive gifts for people in an attempt to be liked, this did not work the way he wanted it to which made him feel worse. He was unable to say anything positive about himself and self-deprecated at any opportunity.

██████████ mental health became so poor that he said
"If things don't get any better in 6 months, then I will just take my own life"

This statement, however genuine, had to be taken seriously. The youth worker met with him regularly and encouraged him to give it more than 6 months. He was sign posted to his GP and other mental health services.

During the one-to-one sessions, ██████████ was encouraged to love themselves for who they are, simply because they are worthy, and not to take their sense of worth from others.

It is now 10 months later and he is still here. He is applying to university, works part time and regularly attends a martial arts class; not to make friends but to get used to doing something for himself. He still has a long way to go, however he has shown great resilience and is kinder to himself than he was before.

██████████ This young person attends our P6/7 Activity Club every week. When he first attended, he was extremely shy and withdrawn. We could tell how confident he was feeling on any given day by his jacket. If he was feeling shy, anxious or nervous he would keep his jacket on regardless of the weather. In the height of the summer when he first started coming, he kept his jacket on while inside. This was confirmed by his mum who said to a staff member that she has noticed the same.

██████████ over time became more comfortable with the group, which was apparent by his level of engagement, but he continued to keep his jacket on. We feel this was partly because he attends a different school from everyone else who attends. In addition to keeping his jacket on, he withdrew from the group at the slightest thing that upset him. Staff would often see him hiding under a table and refuse to come out. There was one occasion when he left the session early and went home.

Each week the staff would be intentional in making ██████████ feel welcomed and seen. We put on activities that we knew he would enjoy (Lego, PS5 etc) but made sure to include his peers so as to give them an opportunity to bond over shared interests.

We now rarely see him with his jacket on and he hasn't hidden under a table in months. A couple of weeks ago he fell over, this would usually cause him to withdraw however this time he just picked himself back up and continued playing.

When he reaches S1 he will be going to the same high school as the other young people who attend the activity club. This club has given him the opportunity to get to know his future peers and make friendships he can carry on into secondary school. He is now more emotionally resilient than he was before.

DUMFRIES YMCA SCIO

TRUSTEES' REPORT (CONTINUED)

Tenants

Dumfries YMCA continues to let out all rooms unused by the YMCA to community partner organisations. All rooms were occupied as of 31 March 2024. We have successfully set up a tenants forum which encourages all tenants to get together to share issues as well as share news within the community.

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. Six staff and board members represented Dumfries YMCA at YMCA Scotland's National Assembly in March 2024. Our Centre Manager represented YMCA Scotland at YMCA Europe's 'Unify' annual christian conference until March 2024.

FINANCIAL REVIEW

In the year ended 31 March 2024 the total income for the charity was £318,442 (2023: £331,370). Total expenditure in the year was £342,009 (2023: £398,725). The charity made a deficit in the year of £23,567 (2023: £67,355). The total funds carried forward as at 31 March 2024 were £223,631 (2023: £247,198) being £150,271 (2023: £152,100) unrestricted funds and £73,360 (2023: £95,098) restricted funds.

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

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

In 2024-25 we are working towards:

- Recruiting a Chief Executive Officer;
- Completing the installation of a new play park in Glentroll park along with our partners in line with the funding we have received;
- Expanding our community cafe into a sustainable business which provides free and low cost meals while creating jobs and opportunities for young people;
- Creation of a funding strategy to help ensure we have a sustainable funding pathway in place;
- Further involvement in the wider YMCA movement within Scotland and across the world, including sending a group to the World YMCA Accelerator Summit in Mombasa, Kenya in October 2024; and
- Recruitment of new board members to help fulfil skill gaps which have been identified.

DUMFRIES YMCA SCIO

TRUSTEES' REPORT (CONTINUED)

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.

A new Board of Trustees was set up to manage the new SCIO. The new Trustees brought a wealth of knowledge to the Board including management, HR, accounts and working with young people. The Board held two strategy days to work on a strategic development and business plan.

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. Over the coming year the YMCA is going to focus on recruiting trustees with expertise presently lacking on the Board.

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 as well as participating in Board Training during meetings which has been highlighted to improve governance practices or to fit a specific training need.

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.

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)

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees and officers

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

Trustees

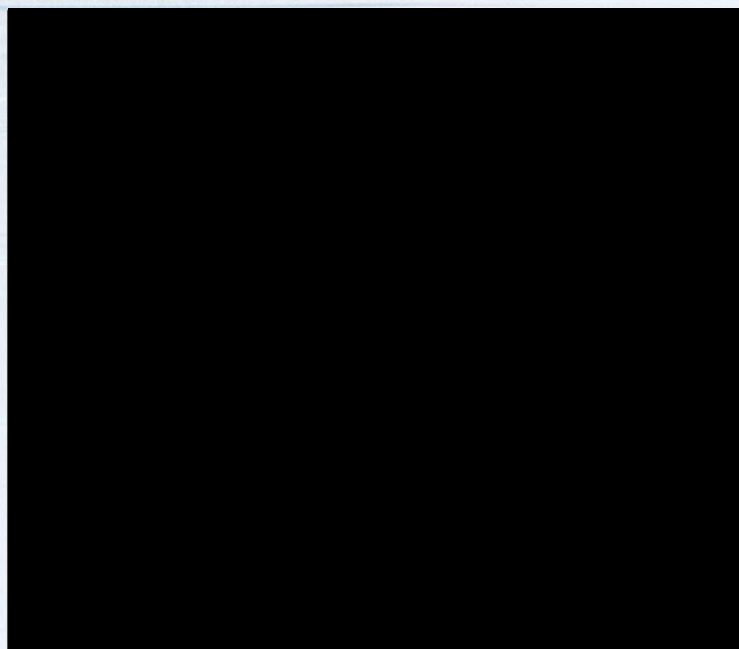
Chairman:

Secretary

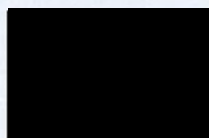
Charity Registration Number

Principal Office

Independent Examiner



SC048903



David Allen
51 Newall Terrace
Dumfries
DG1 1LN

DUMFRIES YMCA SCIO

TRUSTEES' REPORT (CONTINUED)

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.

DUMFRIES YMCA SCIO

TRUSTEES' REPORT (CONTINUED)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

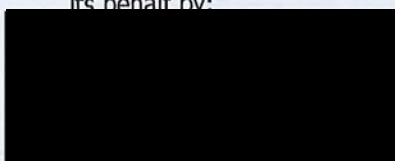
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the 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 13 November 2024 and signed on its behalf by:



Chairman and trustee

DUMFRIES YMCA SCIO

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

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 12 to 29.

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.



David Allen
51 Newall Terrace
Dumfries
DG1 1LN

13 November 2024

DUMFRIES YMCA SCIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income from:					
Charitable activities	2	100,305	119,332	219,637	258,213
Investment income	3	10,093	-	10,093	3,930
Other income	4	88,712	-	88,712	69,227
Total income		199,110	119,332	318,442	331,370
Expenditure on:					
Charitable activities	5	(199,435)	(142,574)	(342,009)	(398,725)
Total expenditure		(199,435)	(142,574)	(342,009)	(398,725)
Net expenditure		(325)	(23,242)	(23,567)	(67,355)
Gross transfers between funds		(1,504)	1,504	-	-
Net movement in funds		(1,829)	(21,738)	(23,567)	(67,355)
Reconciliation of funds					
Total funds brought forward		152,100	95,098	247,198	314,553
Total funds carried forward	14	150,271	73,360	223,631	247,198

	Note	Unrestricted £	Restricted £	Total 2023 £
Income from:				
Charitable activities	2	20,214	237,999	258,213
Investment income	3	3,930	-	3,930
Other income	4	69,227	-	69,227
Total income		93,371	237,999	331,370
Expenditure on:				
Charitable activities	5	(160,798)	(237,927)	(398,725)
Total expenditure		(160,798)	(237,927)	(398,725)
Net (expenditure)/income		(67,427)	72	(67,355)
Gross transfers between funds		(2,458)	2,458	-
Net movement in funds		(69,885)	2,530	(67,355)
Reconciliation of funds				
Total funds brought forward		221,985	92,568	314,553
Total funds carried forward	14	152,100	95,098	247,198

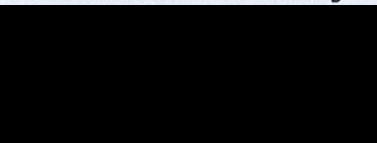
All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 and 2023 is shown in note 14.

DUMFRIES YMCA SCIO**BALANCE SHEET AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	25,603	23,737
Current assets			
Debtors	12	14,213	1,429
Cash at bank and in hand		<u>191,213</u>	<u>229,608</u>
		205,426	231,037
Creditors: Amounts falling due within one year	13	<u>(7,398)</u>	<u>(7,576)</u>
Net current assets		<u>198,028</u>	<u>223,461</u>
Net assets		<u>223,631</u>	<u>247,198</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	73,360	95,098
Unrestricted income funds			
Unrestricted funds		<u>150,271</u>	<u>152,100</u>
Total funds	14	<u>223,631</u>	<u>247,198</u>

The financial statements on pages 12 to 29 were approved by the trustees, and authorised for issue on 13 November 2024 and signed on their behalf by:



Chairman and trustee

DUMFRIES YMCA SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024 (CONTINUED)

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:

Asset class	Depreciation method and rate
Office equipment	25% straight line
Fixtures and fittings	25% reducing balance

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.

DUMFRIES YMCA SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

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.

DUMFRIES YMCA SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

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 2024
(CONTINUED)****2 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	-	5,585	5,585	-
Donations	15,149	-	15,149	2,596
School Work	440	-	440	489
Awards for All	-	-	-	10,000
Hollywood Trust	-	50,000	50,000	50,000
D&G - Third sector fund	-	35,210	35,210	-
D&G amazing summer programme	-	6,270	6,270	9,184
D&G Winter breakfast	-	1,500	1,500	-
Investing in Communities	-	-	-	40,944
Tackling Poverty Fund	-	6,750	6,750	7,275
Young People Opportunities Fund	25,000	-	25,000	-
Scottish Midland	-	500	500	-
Scottish Midland	140	-	140	-
Community Recovery Fund	-	-	-	2,640
Big Lottery	-	8,517	8,517	30,706
Scottish Government Heating Grant	-	-	-	30,000
D&G volunteer funding	-	5,000	5,000	-
D&G Emergency Resilience Fund	-	-	-	5,000
Cafe Daily Sales	59,576	-	59,576	17,129
A & E Foundation Scotland Community Benefit	-	-	-	20,000
D&G Council Sessional worker 2022-2023	-	-	-	3,750
National Lottery Cost of Living	-	-	-	27,500
M&S Funding	-	-	-	1,000
	<u>100,305</u>	<u>119,332</u>	<u>219,637</u>	<u>258,213</u>

£119,332 (2023: £237,999) of the above income was restricted.

DUMFRIES YMCA SCIO**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
(CONTINUED)****3 INVESTMENT INCOME**

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable	10,093	10,093	3,930
	<u>10,093</u>	<u>10,093</u>	<u>3,930</u>

4 OTHER INCOME

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Rental income	78,451	78,451	69,227
Other income	10,261	10,261	-
	<u>88,712</u>	<u>88,712</u>	<u>69,227</u>

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted General £	Restricted funds £	Total 2024 £	Total 2023 £
Charitable activities	186,686	140,884	327,570	389,323
Depreciation, amortisation and other similar costs	7,769	1,690	9,459	6,058
Governance costs	4,980	-	4,980	3,344
	<u>199,435</u>	<u>142,574</u>	<u>342,009</u>	<u>398,725</u>

£142,574 (2023: £237,927) of the above expenditure was restricted.

DUMFRIES YMCA SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

6 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	690	690	600
Other fees paid to examiners	4,290	4,290	2,744
	<u>4,980</u>	<u>4,980</u>	<u>3,344</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:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	198,607	176,424
Social security costs	7,925	6,467
Pension costs	3,626	2,779
	<u>210,158</u>	<u>185,670</u>

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

2024	2023
<u>18</u>	<u>23</u>

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

DUMFRIES YMCA SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

8 STAFF COSTS (continued)

The total employee benefits of the key management personnel of the charity paid by Dumfries YMCA were £36,773 (2023 - £26,738).

9 INDEPENDENT EXAMINER'S REMUNERATION

	2024 £	2023 £
Examination of the financial statements	690	600
Other fees to examiners		
All other services	4,290	2,744

10 TAXATION

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

11 TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 1 April 2023	36,377	36,377
Additions	11,611	11,611
Disposals	(476)	(476)
At 31 March 2024	47,512	47,512
Depreciation		
At 1 April 2023	12,640	12,640
Charge for the year	9,459	9,459
Eliminated on disposals	(190)	(190)
At 31 March 2024	21,909	21,909
Net book value		
At 31 March 2024	25,603	25,603
At 31 March 2023	23,737	23,737

DUMFRIES YMCA SCIO

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
(CONTINUED)**

12 DEBTORS

	2024	2023
	£	£
Trade debtors	2,473	1,429
Prepayments	<u>11,740</u>	<u>-</u>
	<u>14,213</u>	<u>1,429</u>

13 CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,653	752
Other taxation and social security	3,105	4,514
Accruals	<u>2,640</u>	<u>2,310</u>
	<u>7,398</u>	<u>7,576</u>

DUMFRIES YMCA SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

14 FUNDS

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General funds	152,100	174,110	(174,435)	(1,504)	150,271
Robertson Trust	-	25,000	(25,000)	-	-
	<u>152,100</u>	<u>199,110</u>	<u>(199,435)</u>	<u>(1,504)</u>	<u>150,271</u>
Restricted funds					
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)	-	-
D & G Council Sessional					
Worker 2022-23	1,354	-	(1,365)	11	-
Awards for all - Volunteer					
Co-ordinator	2,526	-	(2,516)	(10)	-

DUMFRIES YMCA SCIO

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
(CONTINUED)**

14 FUNDS (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Glentroll Park Project	32,659	8,517	(14,517)	-	26,659
Scottish Communities Fund	290	-	(290)	-	-
National Lottery Cost of Living	11,440	-	(10,403)	3	1,040
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	-	1,500	(1,499)	(1)	-
Winter Breakfast Fund	-	250	(56)	-	194
Flower Club Donation	-	-	-	-	-
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
Scot Mid - Cafe Chair Fund	-	500	(502)	2	-
Volunteer Grant Income	-	-	(456)	456	-
Total restricted funds	<u>95,098</u>	<u>119,332</u>	<u>(142,574)</u>	<u>1,504</u>	<u>73,360</u>
Total funds	<u>247,198</u>	<u>318,442</u>	<u>(342,009)</u>	<u>-</u>	<u>223,631</u>

DUMFRIES YMCA SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

14 FUNDS (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General funds	221,985	93,371	(160,798)	(2,458)	152,100
Restricted					
10,000 Voices in Action	4,076	-	(4,353)	277	-
Awards for All	1,287	-	(703)	-	584
Corra Foundation	1,265	-	(1,323)	58	-
D & G Council - Tackling Poverty Fund	-	7,275	(7,257)	-	18
Douglas Wood Trust	1,513	-	(1,380)	-	133
Hollywood Trust	-	50,000	(50,000)	-	-
Inspiring Scotland	4,202	-	(4,807)	605	-
Investing in Communities	(18)	40,944	(42,313)	1,387	-
Tesco bags for Help Young People	500	-	(489)	-	11
Opportunities Fund	500	-	-	-	500
Youth Scotland Action Fund	414	-	(545)	131	-
D&G Amazing Summer Programme	2,174	9,184	(11,338)	-	20
Resilient Youth Project	7,012	-	(6,344)	-	668
TK Maxx	500	-	(494)	-	6
Arnold Clark	737	-	(564)	-	173
Community recovery fund	14,020	2,640	(15,947)	-	713
Communities Mental Health & Wellbeing	28,835	-	(6,809)	-	22,026
D&G Emergency Resilience Fund	-	5,000	(3,990)	-	1,010
M&S Funding	-	1,000	(320)	-	680
A & E Foundation Scotland Community Benefit	-	20,000	-	-	20,000
D & G For Young People Menus restricted	966	-	(679)	-	287
D & G Council Sessional Worker 2022-23	-	3,750	(2,396)	-	1,354
Awards for all - Volunteer Co-ordinator	-	10,000	(7,474)	-	2,526
Glentroll Park Project	18,775	30,706	(16,822)	-	32,659

DUMFRIES YMCA SCIO**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
(CONTINUED)****14 FUNDS (continued)**

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Scottish Communities Fund	5,810	-	(5,520)	-	290
Heating Fund	-	30,000	(30,000)	-	-
National Lottery Cost of Living	-	27,500	(16,060)	-	11,440
Total restricted funds	<u>92,568</u>	<u>237,999</u>	<u>(237,927)</u>	<u>2,458</u>	<u>95,098</u>
Total funds	<u>314,553</u>	<u>331,370</u>	<u>(398,725)</u>	<u>-</u>	<u>247,198</u>

DUMFRIES YMCA SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

14 FUNDS (continued)

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

Awards for All - this is for funding for resources.

Awards for all Volunteer Co-ordinator - National Lottery award received for the employment for a volunteer co-ordinator.

Dumfries & Galloway Council Tackling Poverty - The council fund was used for the evening food project.

Douglas Wood Trust - this fund is for a garden project.

Hollywood Trust - A grant of £50,000 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.

Tesco bags for help - The Tesco bags for help were for covid resources.

Community Recovery Fund - The grant was restricted to be used on a development worker, IT, training, PPE and workwear and toilets. All for setting up the cafe.

TK Maxx - Grant for funding of youth project.

Arnold Clark - Restricted expenditure was used for putting together 30 Y-Wash Bags to be given to young people, it is a hygiene project.

M & S Funding - A grant was received to feed 15 - 20 young people each week.

A&E Foundation Scotland Community Benefit - Grant funding was received for wages and food.

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

Resilient Youth Project - Grant provided for funding youth work.

Communities mental health and wellbeing - Funding provided for wages and a coffee machine over two years.

D&G Emergency Resilience Fund - A grant was received during the year to cover expenditure for food, training, pots and pans and the remaining balance was allocated to the volunteers funds for training.

D&G Council Sessional Worker 2022/23 - Grant income was received from the Council for the wages of a part time youth sessional worker.

D&G For Young People Menus - Funding for young people to design menus.

DUMFRIES YMCA SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

14 FUNDS (continued)

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. £8,800 was transferred to Summerhill Community Centre and £7,260 was transferred to LIFT in the previous financial year.

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

Scottish Communities Fund - Funding received for additional staff, mobile phone, volunteer PPE, Personal items for isolated people and overheads.

Investing in Communities - Funding received for wages, training and IT for the set up of the cafe.

Youth Scotland Action Fund - Funding towards Youth Work.

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

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.

D&G Tackling Poverty Winter Breakfast Fund - Funding to provide free breakfasts to targeted groups of the community throughout the winter months.

Flower Club Donation - Donation towards the youth programme

NHS Winter Support for Families - Funding to provide a wider range of free meals for families throughout the winter months.

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.

Scot Mid Cafe Chair Fund - Grant to purchase additional furniture for the community cafe.

DUMFRIES YMCA SCIO**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
(CONTINUED)**

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	23,130	2,473	25,603
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>73,360</u>	<u>223,631</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	19,575	4,162	23,737
Current assets	139,064	91,973	231,037
Current liabilities	<u>(6,539)</u>	<u>(1,037)</u>	<u>(7,576)</u>
Total net assets	<u>152,100</u>	<u>95,098</u>	<u>247,198</u>

16 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.