

Charity Registration No. SC047950 (Scotland)

**SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2024**

**THE A9 PARTNERSHIP LIMITED**  
**Chartered Accountants**  
**47 Commercial Road**  
**Lerwick**  
**Shetland**  
**ZE1 0NJ**

# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

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# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Inkster C Inkster M Burgess C Pottinger R Taylor M Anderson M Lawrence E Mair George Martin Davie Sandison Donna Cameron Gillian Peterson Sam Wiggins Fern Jamieson Sonia Inkster Sonia Inkster	(Appointed 26 June 2023) (Resigned 26 June 2023) (Resigned 26 June 2023) (Resigned 26 June 2023) (Resigned 26 June 2023) (Resigned 26 June 2023) (Resigned 26 June 2023) (Resigned 26 June 2023) (Resigned 26 June 2023) (Appointed 19 March 2024)
<b>Charity number (Scotland)</b>	SC047950	
<b>Principal address</b>	Da Waterfront Main Street Shetland Isles ZE1 0XJ	
<b>Independent examiner</b>	The A9 Partnership Limited 47 Commercial Road Lerwick Shetland Isles ZE1 0NJ	

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# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## TRUSTEE'S ANNUAL REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

#### **Objectives and activities**

The principal activity of the Board is to manage the running of the centre and ensure that the building is well maintained and up to the required standards and meets all legislation relating to the building and services it provides.

The provision of a Youth & Community Centre for the use of the inhabitants of the district of Scalloway and environs, irrespective of age without distinction of any specific group, which will provide space for meetings, lectures, classes and other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

The advancement of citizenship by providing opportunities for volunteers to develop, and facilities for the use of the community.

#### **Achievements and performance**

The Scalloway Youth & Community Centre Board of Trustees along with the Centre Manager, youth work staff and volunteers have provided a wide range of activities and projects for children, young people and adults throughout the year. This year we had a Manager, Pat Christie, at the helm pulling everything together and supporting the Board of Trustees. In Pat's own words when she first started "this is what I call community work", she was very impressed with the services on offer in the Centre as well as the community spirit.

The popular Saturday night Youth Café, Friday Sports and Music Project all continue to support young people through a wide range of activities, opportunities for volunteering and offering a safe place to meet and socialise. This could not happen without grant aid from the Big Lottery/Young Start. This summer some of our young people were involved in designing shields and painting the summer galley for the Tall Ships Procession in Scalloway on 25<sup>th</sup> July. The colours for the galley were amazing, red, orange and yellow - summer colours. The Scalloway Fire Festival Committee were delighted with the shields and galley which was on show during the day for all to see.

We also ran some sea theme workshops leading up to the Tall Ships event and helped Pirate Pete find his crew which were hidden in shops and businesses throughout Scalloway.

The Kings Celebrations took place on 6<sup>th</sup> May and though we had to decant from the Centre due to an electrical fault, we had a very successful Big Lunch in the Scalloway Public Hall with the best decorated hat parade taking place along with the Big Screen showing the Kings Coronation.

The 60 Plus Drop In had another successful year with a planned trip to Whalsay during the summer, part funded through Age Scotland's Keeping the Doors Open grant. The group also benefitted from the Wee Grants, Big Difference Fund from Age Scotland which paid for exercise sessions run by Matthew Laurence, Shetland Community School of Ballet and Ruth Archer, Move It or Lose It. Participants enjoyed the sessions and felt the benefit of doing the exercises. The Lunch Club also continues to offer nourishing lunches once a month and this is well supported and run by the volunteers as is the 60 Plus Group.

The Adult Social Club met weekly offering a warm and welcoming place for adults to meet and take part in various activities in the centre, this was funded by the Communities Mental Health & Well-being Fund administered by Voluntary Action Shetland. The snooker table was a bit hit during these sessions.

# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## TRUSTEE'S ANNUAL REPORT

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Achievements and performance (continued)**

The Christmas Light Up was in December with the Tree and street decorated brightly for the Festive. The lights are prepared and put up by a team of volunteers and without them and the partnership with the Council this would not happen. The Tree is donated by Norway and stands proud in the middle of the village every year. Other annual events include the Fire Festival Family Foy and this year it was held in Scalloway Boating club due to the insulation works being done in the Centre.

Partnership working has always been high on the Centre's agenda and this year the Table Tennis Association has had regular sessions for junior and senior players and leagues have been set up by Joan Smith, TT Development Officer. The Centre has received two new table tennis tables and equipment through this partnership and the clubs have access to this equipment enabling more people to play table tennis. We even have some in their 80's playing table tennis at the 60 Plus Drop In..

Shetland Islands Council's Youth Service continues to work in partnership with the Centre through the Junior and Senior Youth clubs on Wednesday nights with a full programme of activities to enable young people to learn new skills, build up friendships and have fun in a safe environment.

The Centre offers space for other groups and the Living Well Hub continue to meet on a Wednesday morning with a programme of visits from other agencies such as Housing Officer, Social Security Scotland, Kit for All, Relationship Scotland and many others.

A new project started earlier this year – Sporting Memories – run by SIC's Sports & Leisure Service, bringing people together to speak about their sporting memories, sharing photos from the past and bringing them alive through discussions.

Our regular users such as the Brownies had a busy, productive year offering a wide and varied programme for children including support to the elderly through visits to the Walter & Joan Gray Home and organising a soup and sweet for older people to come to.

The Board of Trustees continue to look at ways of saving energy and our Manager secured funding from Highlands & Islands Enterprise's Green Fund and Shetland Community-Led Local Development Programme (CLLD) to insulate the building. This is phase one of a two phase project to reduce energy costs and our carbon footprint. This will make the building warmer and more efficient to heat.

The Scalloway Youth & Community Centre is still waiting for transfer of title through the Land Register for Scotland which has been ongoing since 2019.

### **Financial review**

A detailed breakdown of income and expenditure (with comparatives) for unrestricted and restricted funds is shown on page 5 of the accounts. There was an overall surplus for the year of £4,625 (2023: £3,680).

Closing reserves and net assets were £106,055 (2023: £101,431) including £65,289 (2023: £47,950) of which are restricted income and capital funds.

### **Reserves policy**

The Board of Trustees have established a policy whereby the reserves not committed by the charity should be maintained at a level to cover ongoing repairs, which is in a separate Repairs and Renewals Bank Account. This bank account did not have sufficient funds at the year end to cover ongoing repairs as £11,000 was transferred to the main bank account before the year end and not transferred back until after 31 March 2024. However, it is understood that at present the free reserves are considered adequate to cover required repairs.

# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## TRUSTEE'S ANNUAL REPORT

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Plans for the future**

The Board of Trustees will continue to work in partnership with children, young people, families, adults and older people through direct services and work in partnership with other agencies such as Youth Services, Community Learning & Development, Adult Learning, Sports & Leisure, The Living Well Hub, Scalloway Community Council and Scalloway Community Development Company.

The Board will be carrying out a Community Needs Assessment in the coming year and from this we will be able to identify what the community want/need from the Centre and within the community. Working in partnership with other groups and agencies will be central to the success of the Community Needs Assessment.

The challenge for the Board of Trustees will be to encourage more volunteers to get involved as Board Members, help with fund raising and other events such as The Big Lunch, Christmas Lights and Fire Festival Family Foy.

Due to resignations the Board of Trustees are in the process of advertising for a new treasurer and in the near future a new Manager to carry out the Community Needs Assessment.

### **Structure, governance and management**

The organisation was registered as the Scalloway Youth Centre Trust charity from 29 January 1993. On 1<sup>st</sup> May 2019 the charity transferred its assets and liabilities to a Scottish Charitable Incorporated Organisation (SCIO).

The charity is controlled by its governing document, a deed of trust, and constitutes an incorporated charity.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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

All of the Charity's trustees are appointed or reappointed by the members at our annual general meeting. New trustees will be provided with information necessary for the responsibility of holding office of trustee as available from OSCR.

### **Independent Examiner**

Jayne Anderson FCCA, The A9 Partnership Limited has been re-appointed as independent examiner for the ensuing year.

The report was approved by the Board of Trustees.



**S Inkster**

Trustee

Dated: 28 May 2024

# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

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I report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 5 to 15.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*The A9 Partnership Limited*

The A9 Partnership Limited

Jayne Anderson FCCA  
47 Commercial Road  
Lerwick  
Shetland Isles  
ZE1 0NJ

Dated: 4.6.2024

## SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Other funds Designated		Restricted funds		Total	
		2024	2024	2024	2024	2024	2024	2023	2023	2023	2023	2023	2023	2023	2023
		£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Income and endowments from:</b>															
Donations and legacies	2	444	-	-	444	-	-	608	-	-	-	27,536	-	28,144	
Charitable activities	3	29,577	109,517	139,094	139,094	28,164	-	28,164	-	-	-	58,358	-	86,522	
Other trading activities	4	1,293	-	1,293	1,293	2,437	-	2,437	-	-	-	-	-	2,437	
Other income	5	451	-	451	451	459	-	459	-	-	-	-	-	459	
<b>Total income</b>		<u>31,765</u>	<u>109,517</u>	<u>141,282</u>	<u>141,282</u>	<u>31,668</u>	<u>-</u>	<u>31,668</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,894</u>	<u>-</u>	<u>117,562</u>	
<b>Expenditure on:</b>															
Raising funds	6	85	-	85	85	300	-	300	-	-	-	-	-	300	
Charitable activities	7	33,783	102,789	136,572	136,572	41,265	-	41,265	-	-	-	72,317	-	113,582	
<b>Total expenditure</b>		<u>33,868</u>	<u>102,789</u>	<u>136,657</u>	<u>136,657</u>	<u>41,565</u>	<u>-</u>	<u>41,565</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,317</u>	<u>-</u>	<u>113,882</u>	
<b>Net income/(expenditure)</b>		<u>(2,103)</u>	<u>6,728</u>	<u>4,625</u>	<u>4,625</u>	<u>(9,897)</u>	<u>-</u>	<u>(9,897)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,577</u>	<u>-</u>	<u>3,680</u>	



## SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Other funds Designated		Restricted funds		Total	
	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023	2023	2023	2023	2023
Notes	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Net income/(expenditure)	(2,103)	6,728	4,625	(9,897)	-	13,577	3,680							
Transfers between funds	(10,611)	10,611	-	849	(4,879)	4,030	-							
Net movement in funds	(12,714)	17,339	4,625	(9,048)	(4,879)	17,607	3,680							
Reconciliation of funds:														
Fund balances at 1 April 2023	53,480	47,950	101,430	62,529	4,879	30,343	97,751							
<b>Fund balances at 31 March 2024</b>	<b>40,766</b>	<b>65,289</b>	<b>106,055</b>	<b>53,481</b>	<b>-</b>	<b>47,950</b>	<b>101,431</b>							

All receipts and payments derive from continuing activities.

# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		106,055		101,431	
Net current assets			106,055		101,431
<b>Income funds</b>					
Restricted funds			65,289		47,950
Unrestricted funds			40,766		53,481
			106,055		101,431

### Summary of assets held:

Scalloway Youth centre building, land transfer fees, building renovations, Marquee and various centre equipment including but not restricted to the following: picnic benches and tables, sofa's, Playstation, baby changing unit, TV and wall mount, keyboard, printer, ipad, pressure washer, Vax washer, hoover, stepladder, laminator, disco system, guitar, candyfloss machine, music equipment, laptop and accessories, Christmas lights, ice shaver, Nintendo equipment, computer, projector, hepa filters, air fryer, music studio hardware and an Ipad. The total cost of assets held as at 31 March 2024 is £714,144.

The financial statements were approved by the Trustees on 28 May 2024

M Burgess  
Trustee



R Taylor  
Trustee



# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Scalloway Youth & Community Centre SCIO is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

Scalloway Youth & Community Centre has been open for business throughout this financial year and have received financial support from various places to meet any running costs incurred during the year as well as funding for existing and new projects. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Transfers between funds

During the year £11,188 was transferred from unrestricted funds general to restricted funds correct the restricted fund balance brought forward for the Youth Café project. (2023: £820 from unrestricted funds to restricted funds to cover project shortfalls).

£577 of restricted funds received in a previous year for various projects has been released to unrestricted funds in the current year. (2023: £164 Dance Project restricted funds released to unrestricted funds).

# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	444	-	444	608	27,536	28,144

# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

3	Income from charitable activities	Youth Cafe		Clubs		Hires		Tuck Shop		Running Cost Grants		Projects		Total			
		2024	£	2024	£	2024	£	2024	£	2024	£	2024	£	2024	£	2023	£
	Receipts from charitable activities	30,727		5,425	-	-	1,906	-	-	-	-	-	-	38,058	40,218		
	Grant funding	-		-	-	-	-	26,526	63,239	89,765	37,604						
	Rent received	-		-	11,271	-	-	-	-	-	8,700			11,271			
		<u>30,727</u>		<u>5,425</u>	<u>11,271</u>	<u>1,906</u>	<u>26,526</u>	<u>63,239</u>	<u>139,094</u>								
	<b>Analysis by fund</b>																
	Unrestricted funds	-		4,925	11,271	1,906	11,475	-	240,130								
	Restricted funds	<u>30,727</u>		<u>500</u>	<u>-</u>	<u>-</u>	<u>15,051</u>	<u>63,239</u>	<u>109,517</u>								
		<u>30,727</u>		<u>5,425</u>	<u>11,271</u>	<u>1,906</u>	<u>26,526</u>	<u>63,239</u>	<u>349,647</u>								

## SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

3	Income from charitable activities	(Continued)													
		Youth Cafe		Clubs		Hires		Tuck Shop		Running Cost Grants		Projects		Total	
	Previous year:	2023	£	2023	£	2023	£	2023	£	2023	£	2023	£	2023	£
	Receipts from charitable activities	30,487		7,702		-		2,029		-		-		40,218	
	Grant funding	-		-		-		-		15,405		22,199		37,604	
	Rent received	-		-		8,700		-		-		-		8,700	
		30,487		7,702		8,700		2,029		15,405		22,199		86,522	
	<b>Analysis by fund</b>														
	Unrestricted funds	-		5,567		8,700		2,029		11,475		393		28,164	
	Restricted funds	30,487		2,135		-		-		3,930		21,806		58,358	
		30,487		7,702		8,700		2,029		15,405		22,199		86,522	

# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	1,293	2,437

### 5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Miscellaneous income	451	459

### 6 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other fundraising costs	85	300

# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 7 Expenditure on charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
<b>Direct costs</b>		
Staff costs	45,224	36,009
Premises costs	9,521	19,384
Maintenance costs	2,337	32,258
Tuck shop costs	1,600	1,671
Youth Cafe miscellaneous costs	295	54
Expenses for clubs and projects	69,300	15,267
Licences	343	327
Office costs	1,866	1,352
Chillax	290	-
Sundries	428	685
Assets	1,433	2,495
	<u>132,637</u>	<u>109,502</u>
<b>Share of support and governance costs (see note 9)</b>		
Governance	3,935	4,080
	<u>136,572</u>	<u>113,582</u>
<b>Analysis by fund</b>		
Unrestricted funds	33,783	41,265
Restricted funds	102,789	72,317
	<u>136,572</u>	<u>113,582</u>

### 8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>3,935</u>	<u>4,080</u>



## SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

#### 9 Support costs

	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Independent examination and Affiliation fees	-	3,935	3,935	-	4,080
	-	3,935	3,935	-	4,080
Analysed between Charitable activities	-	3,935	3,935	-	4,080

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year three trustees (2023: five) were reimbursed for club and project expenses paid for on behalf of the charity. The total amount paid was £1,040 (2023: £3,452). Additionally one trustee received £300 for exercise classes provided by the trustee for the Over 60's club.

**SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**11 Analysis of net assets between funds**

Fund balances at 31 March 2024 are represented by:  
Current assets/(liabilities)

	Unrestricted funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£
	40,615		65,440		106,055		-		47,950		101,431	
	40,615		65,440		106,055		-		47,950		101,431	

# **SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO**

## **MANAGEMENT INFORMATION**

***FOR THE YEAR ENDED 31 MARCH 2024***

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**The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report.**

# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
<b>INCOMING RESOURCES</b>		
<b>Donations and Legacies</b>		
UF Donations and gifts	444	608
RF Donations and gifts	-	27,536
	<u>444</u>	<u>28,144</u>
<b>Income from Charitable Activities</b>		
Youth clubs	1,845	2,462
Lunch club	1,136	1,227
60+ club	1,521	1,793
Social Club	423	85
Hires	6,471	4,500
YASP Rent	4,800	4,200
Tuck Shop	1,906	2,029
Grants for running costs	11,475	11,475
Summer Activities	-	393
Youth Cafe	30,727	30,487
60+ club grant funding	500	2,135
Shetland Community Benefit and Coastal Communities funding	15,051	3,930
Social Clubs grant funding	-	5,000
Scalloway Community Council grant	959	-
Christmas Decorations grant funding	-	1,063
Insulation works	59,500	-
Replacement windows	-	6,421
Tesco Bags for Help funding	1,000	-
Eco Warrior Club project	-	6,999
Garden project	-	350
Summer Activities grant funding	-	1,873
Table Tennis Camp	-	100
Winter Activities grant funding	780	-
The Utley Foundation Grant	1,000	-
	<u>139,094</u>	<u>86,522</u>
<b>Other Incoming Resources</b>		
Fundraising events	1,293	2,437
Miscellaneous income	451	459
	<u>1,744</u>	<u>2,896</u>
<b>TOTAL INCOMING RESOURCES</b>	<u><u>141,282</u></u>	<u><u>117,562</u></u>

# SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

## INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
<b>OUTGOING RESOURCES</b>		
<b>Costs of Raising Funds</b>		
Fundraising costs	85	300
	<hr/>	<hr/>
	85	300
<b>Charitable Expenditure</b>		
Wages and salaries	10,128	3,435
Centre Managers wages	282	1,928
Recruitment costs	212	472
Heat and light	6,565	16,652
Insurance	2,178	1,870
Telephone	778	862
Repairs and renewals	1,947	4,362
Cleaning and household	390	366
Tuck shop supplies	1,600	1,671
Youth Club equipment	-	144
Youth Club perishables	21	29
60+ club	1,377	1,299
Lunch club	867	1,148
Christmas Decorations	16	613
Licences	343	327
Admin costs	1,056	543
Computer and software costs	573	541
Bank charges	237	268
Summer activities programme (Including Tall Ships)	290	-
Sundries (unrestricted)	109	438
Venue hire	25	67
Transport costs	-	150
Assets	854	-
Accountancy fees	3,600	3,840
Affiliation fees	335	240
Youth Cafe wages	19,114	25,446
Centre Managers wages covered by grant funding	14,644	3,930
Peerie Club wages	844	406
Pension costs	-	392
Window replacement	-	27,530
Youth Cafe running costs	295	54
60+ Club costs covered by grant funding	1,189	740
Social Clubs costs	3,798	985
Insulation costs covered by grant funding	59,500	-
Winter activities	780	-
Summer activities (including Kings Coronation)	311	1,678
Eco Warrior project	-	5,310
Christmas Decorations covered by grant funding	-	1,063
Recording project covered by grant funding	-	1,110
Gardening project costs	350	1,118
Peerie Club costs	91	30
Shalder Shanty Crew - funded by Utley Foundation	1,000	-
Sundries (restricted funds)	294	30

## SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

### INCOME AND EXPENDITURE

*FOR THE YEAR ENDED 31 MARCH 2024*

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	<b>2024</b>	<b>2023</b>
Assets	579	2,495
	<u>136,572</u>	<u>113,582</u>
<b>TOTAL OUTGOING RESOURCES</b>	<u><u>136,657</u></u>	<u><u>113,882</u></u>
<b>NET MOVEMENT IN FUNDS</b>	<u><u>4,625</u></u>	<u><u>3,680</u></u>