

REGISTERED COMPANY NUMBER: SC239320 (Scotland)
REGISTERED CHARITY NUMBER: SC032354

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2018
for
Oban Youth Cafe Project Limited



Jean Ainsley. CA
Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Oban Youth Cafe Project Limited

Contents of the Financial Statements
for the Year Ended 30 November 2018

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

Oban Youth Cafe Project Limited

Report of the Trustees
for the Year Ended 30 November 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2018. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects and principal activity of the company were to provide a safe supportive alcohol and drug free place for the youth of Oban and the surrounding area.

The original aims of the project were to provide an alcohol and drug-free environment for local young people to meet together and to assist them in realising their potential to contribute to society in a positive manner remains at the heart of our work.

"The company's objects shall be to promote the benefit of young persons of Oban and its environs without distinction of sex, sexuality, political, religious or other opinions by associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure time occupation so that the conditions of life of said young people may be improved and to provide or assist in the provision of an alcohol and drug free café for activities promoted by the company" Oban Youth Café's Memorandum and Articles; p2; 2002

Oban Youth Cafe Project Limited

Report of the Trustees
for the Year Ended 30 November 2018

OBJECTIVES AND ACTIVITIES

Significant activities

Thank you to all our funders, we are extremely grateful for your support

BBC Children in Need,

The Robertson Trust,

Argyll and Bute ADP (NHS)

Oban and Lorn Health and Wellbeing Network (NHS)

Argyll and Bute Council

Oban Common Good Fund

Bids4Oban

Spruce Salon

Boots the Chemists

Activities Provided

Below are the core activities delivered by Oban Youth Cafe during the year 1st Dec 2017 - 30th Nov 2018. Much of what we do is provided in partnership with other organisations.

Drop-ins

3 Drop-in Groups per week with music, snacks, cooking, art and crafts, Xbox, pool tournaments and games. Each drop-in was for a different age group. S1, S2-S3 and S4 plus.

Inter-generational group

Young people come together with pensioners to chat, have lunch, play games, quizzes. Provided in partnership the Third Sector Interface (TSI).

Young People with Disabilities Group

Young people with learning support needs and disabilities visit the youth cafe to play pool, games and learn to cook. Provided in partnership with Oban High School.

Sporty @ Lunchtime

Football, dodgeball or any games that involve running around during lunch break. Provided in partnership with Oban High School.

Freestyle Friday & Future Friday

Youth cafe staff helped staff this event at the local leisure centre event with crafts, pool, games, Xbox. We provided a youth worker to help Atlantis Leisure,

Holiday Provision and Trips

In partnership with A&B Council Youth Services we provided a wide range of activities during school holidays. Including volunteering opportunities like gardening and bag-packing and trips like go-karting and swimming.

Healthy Me

A weekly group for young people in P7 involving sports, healthy cooking and hobbies. This is in partnership with Active School and A&B Youth Services.

P7 Friendship Group

Once a week during school lunchtime we run a group for young people who struggle with friendships. This involves playing games, helping them mix and encouraging friendships. In partnership with Rockfield Primary School

Summer Sensations

this is a 2 day transitioning to high school annual event, packed with activities. Oban Youth Café opens its premises for cooking and crafts. Event organised in delivered in partnership with Atlantis Leisure, Oban High School, Active Schools, A&B Youth Services and Oban High School.

Coffee Shop - Book week Scotland

We had another coffee shop this year as part of Oban Winter Festival, which we tied in with Scottish Book week, by having a book exchange. The book exchange is still up and running.

Oban Youth Cafe Project Limited

Report of the Trustees
for the Year Ended 30 November 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Board of Directors consists of individuals with a range of skills and, in the event of particular skills being lost due to retirement; individuals are approached to offer themselves for election to the Board of Directors. The Management committee consist of three current Directors and two other members along with the Project Co-ordinator

Organisational structure

The Board of Directors/Management committee meet bi-monthly and where appropriate, more frequently as required. The Board of Directors delegate day-to day responsibility for running of the project to the Project Co-ordinator Kirsty McLuckie. Kirsty is responsible for ensuring that the charity delivers the services specified and the key performance indicators are met. The Project Co-ordinator is also responsible for the individual supervision of the staff and ensuring that the team continue to develop their skills and working practices in line with good practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC239320 (Scotland)

Registered Charity number

SC032354

Registered office

4 Albany Terrace
Oban
PA34 5NY

Trustees

I A Jackson
Rev J O Beaton
Mrs F Rowan

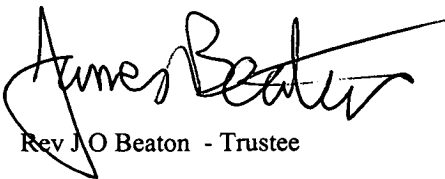
Company Secretary

Mrs F Rowan

Independent examiner

Jean Ainsley. CA
Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Approved by order of the board of trustees on 27 August 2019 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'James Beaton', written over a horizontal line.

Rev J O Beaton - Trustee

Independent Examiner's Report to the Trustees of
Oban Youth Cafe Project Limited

I report on the accounts for the year ended 30 November 2018 set out on pages five to thirteen.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to 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.



CHARTERED ACCOUNTANT

21 Argyll Square Oban PA34 4AT

Tel: 01631 567007

Mrs Jean Ainsley
CA
Jean Ainsley. CA
Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Date: 28/8/2019

Oban Youth Cafe Project Limited

Statement of Financial Activities
for the Year Ended 30 November 2018

	Notes	Unrestricted fund £	Restricted funds £	30.11.18 Total funds £	30.11.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,407	68,905	71,312	75,644
Charitable activities					
Youth Cafe		357	-	357	2,699
Other trading activities	2	3,385	-	3,385	5,092
Total		6,149	68,905	75,054	83,435
 EXPENDITURE ON					
Charitable activities					
Youth Cafe		38,990	33,812	72,802	64,911
NET INCOME/(EXPENDITURE)		(32,841)	35,093	2,252	18,524
 RECONCILIATION OF FUNDS					
Total funds brought forward		27,960	21,456	49,416	30,892
 TOTAL FUNDS CARRIED FORWARD		 (4,881)	 56,549	 51,668	 49,416

The notes form part of these financial statements

Oban Youth Cafe Project Limited

Balance Sheet
At 30 November 2018

	Notes	Unrestricted fund £	Restricted funds £	30.11.18 Total funds £	30.11.17 Total funds £
FIXED ASSETS					
Tangible assets	7	732	-	732	862
CURRENT ASSETS					
Debtors	8	400	-	400	400
Cash at bank and in hand		(198)	56,549	56,351	49,824
		<u>202</u>	<u>56,549</u>	<u>56,751</u>	<u>50,224</u>
CREDITORS					
Amounts falling due within one year	9	(5,815)	-	(5,815)	(1,670)
NET CURRENT ASSETS/(LIABILITIES)		<u>(5,613)</u>	<u>56,549</u>	<u>50,936</u>	<u>48,554</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(4,881)</u>	<u>56,549</u>	<u>51,668</u>	<u>49,416</u>
NET ASSETS/(LIABILITIES)		<u>(4,881)</u>	<u>56,549</u>	<u>51,668</u>	<u>49,416</u>
FUNDS	11				
Unrestricted funds				(4,881)	27,960
Restricted funds				56,549	21,456
TOTAL FUNDS				<u>51,668</u>	<u>49,416</u>

The notes form part of these financial statements

Oban Youth Cafe Project Limited

Balance Sheet - continued
At 30 November 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 27 August 2019 and were signed on its behalf by:



Rev J O Beaton -Trustee

Oban Youth Cafe Project Limited

Notes to the Financial Statements **for the Year Ended 30 November 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	30.11.18	30.11.17
	£	£
Use of premises	<u>3,385</u>	<u>5,092</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.11.18	30.11.17
	£	£
Depreciation - owned assets	<u>130</u>	<u>546</u>

Oban Youth Cafe Project Limited

Notes to the Financial Statements - continued
for the Year Ended 30 November 2018

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2018 nor for the year ended 30 November 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2018 nor for the year ended 30 November 2017.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.18	30.11.17
	5	5
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	812	74,832	75,644
Charitable activities			
Youth Cafe	2,699	-	2,699
Other trading activities	5,092	-	5,092
Total	<u>8,603</u>	<u>74,832</u>	<u>83,435</u>
 EXPENDITURE ON			
Charitable activities			
Youth Cafe	11,535	53,376	64,911
Total	<u>11,535</u>	<u>53,376</u>	<u>64,911</u>
 NET INCOME/(EXPENDITURE)	<u>(2,932)</u>	<u>21,456</u>	<u>18,524</u>
 Transfers between funds	<u>3,630</u>	<u>(3,630)</u>	<u>-</u>
 Net movement in funds	<u>698</u>	<u>17,826</u>	<u>18,524</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>27,262</u>	<u>3,630</u>	<u>30,892</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>27,960</u></u>	<u><u>21,456</u></u>	<u><u>49,416</u></u>

Oban Youth Cafe Project Limited

Notes to the Financial Statements - continued
for the Year Ended 30 November 2018

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 December 2017 and 30 November 2018	<u>14,658</u>	<u>700</u>	<u>15,358</u>
DEPRECIATION			
At 1 December 2017	13,796	700	14,496
Charge for year	<u>130</u>	<u>-</u>	<u>130</u>
At 30 November 2018	<u>13,926</u>	<u>700</u>	<u>14,626</u>
NET BOOK VALUE			
At 30 November 2018	<u>732</u>	<u>-</u>	<u>732</u>
At 30 November 2017	<u>862</u>	<u>-</u>	<u>862</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.18 £	30.11.17 £
Other debtors	<u>400</u>	<u>400</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.18 £	30.11.17 £
Bank loans and overdrafts (see note 10)	4,145	-
Trade creditors	982	982
Social security and other taxes	<u>688</u>	<u>688</u>
	<u>5,815</u>	<u>1,670</u>

10. LOANS

An analysis of the maturity of loans is given below:

	30.11.18 £	30.11.17 £
Amounts falling due within one year on demand:		
Bank overdraft	<u>4,145</u>	<u>-</u>

Oban Youth Cafe Project Limited

Notes to the Financial Statements - continued
for the Year Ended 30 November 2018

11. MOVEMENT IN FUNDS

	At 1.12.17 £	Net movement in funds £	At 30.11.18 £
Unrestricted funds			
General fund	27,960	(32,841)	(4,881)
Restricted funds			
Youth work	21,456	35,093	56,549
TOTAL FUNDS	<u>49,416</u>	<u>2,252</u>	<u>51,668</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,149	(38,990)	(32,841)
Restricted funds			
Youth work	68,905	(33,812)	35,093
TOTAL FUNDS	<u>75,054</u>	<u>(72,802)</u>	<u>2,252</u>

Comparatives for movement in funds

	At 1.12.16 £	Net movement in funds £	Transfers between funds £	At 30.11.17 £
Unrestricted Funds				
General fund	27,262	(2,932)	3,630	27,960
Restricted Funds				
Youth work	1,814	21,456	(1,814)	21,456
Kitchen project	1,816	-	(1,816)	-
	<u>3,630</u>	<u>21,456</u>	<u>(3,630)</u>	<u>21,456</u>
TOTAL FUNDS	<u>30,892</u>	<u>18,524</u>	<u>-</u>	<u>49,416</u>

Oban Youth Cafe Project Limited

Notes to the Financial Statements - continued
for the Year Ended 30 November 2018

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,603	(11,535)	(2,932)
Restricted funds			
Youth work	74,832	(53,376)	21,456
TOTAL FUNDS	<u>83,435</u>	<u>(64,911)</u>	<u>18,524</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.16 £	Net movement in funds £	Transfers between funds £	At 30.11.18 £
Unrestricted funds				
General fund	27,262	(35,773)	3,630	(4,881)
Restricted funds				
Youth work	1,814	56,549	(1,814)	56,549
Kitchen project	1,816	-	(1,816)	-
	<u>3,630</u>	<u>56,549</u>	<u>(3,630)</u>	<u>56,549</u>
TOTAL FUNDS	<u>30,892</u>	<u>20,776</u>	<u>-</u>	<u>51,668</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,752	(50,525)	(35,773)
Restricted funds			
Youth work	143,737	(87,188)	56,549
TOTAL FUNDS	<u>158,489</u>	<u>(137,713)</u>	<u>20,776</u>

Purpose of Restricted funds

Grants of £29,905 were received during the year from Children in Need, £9000 from the Robertson Trust which were funds for the cost of youth worker posts and associated costs. Costs covered include salary, employers' national insurance, travel management and salary for cover during study leave. The project also received £9000 from NHS Highland, £1,300 from Boots & £10,000 from ADP & £2000 from A&B Council.

Oban Youth Cafe Project Limited

Notes to the Financial Statements - continued
for the Year Ended 30 November 2018

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2018.

Oban Youth Cafe Project Limited

Detailed Statement of Financial Activities
for the Year Ended 30 November 2018

	30.11.18 £	30.11.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,071	812
Other grants	<u>70,241</u>	<u>74,832</u>
	71,312	75,644
Other trading activities		
Use of premises	3,385	5,092
Charitable activities		
Youth Café	<u>357</u>	<u>2,699</u>
Total incoming resources	75,054	83,435
 EXPENDITURE		
Charitable activities		
Wages & Social security	51,270	46,462
Rates and water	397	443
Insurance	638	608
Light and heat	2,574	1,657
Telephone	502	466
Sundries	1,455	1,906
Rent	9,600	10,141
Repairs & maint.	1,120	393
Accountancy	1,020	1,020
Payroll Admin.	794	766
Training & Educational trips	3,302	503
Depreciation of tangible fixed assets	<u>130</u>	<u>546</u>
	72,802	64,911
Total resources expended	72,802	64,911
 Net income	 <u><u>2,252</u></u>	 <u><u>18,524</u></u>

This page does not form part of the statutory financial statements