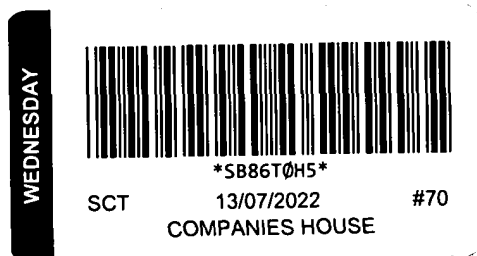


REGISTERED COMPANY NUMBER: SC239320 (Scotland)  
REGISTERED CHARITY NUMBER: SC032354

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 November 2021**  
**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 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 12</b>
<b>Detailed Statement of Financial Activities</b>	<b>13</b>

**Oban Youth Cafe Project Limited**

**Report of the Trustees**  
**for the Year Ended 30 November 2021**

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 2021. 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 2019).

**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 2021**

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

Oban Youth Café's

Trustees Report for the year ending 30th November 2021

Firstly, we would like to say a big thank all the young people who have participated in youth café activities, you're all amazing.

Would we also like to thank all the organisations we have worked closely with this year, particularly Hebridean Pursuits, Live Argyll, Oban High School, CAMHS and North Argyll Young Carers and thank you to all our funders; we continue to be extremely grateful for your support: -

Youthlink Scotland  
The Robertson Trust,  
The National Lottery Community Fund - Young Start  
Speedomick Foundation  
NHS Highland  
Calmac Community Fund  
BBC Children in Need,  
Argyll & Bute Council

This report covers 12 months of activity from 1st December 2020 to 30th November 2021

During this period, we worked with 178 different young people, by providing 88 One-to-One Sessions and 161 Group Sessions.

These group sessions were made up of: -

74, Nurture Group Sessions (Support & Wellbeing)  
12, Sessions for young people with additional support needs  
5, Model Boat Building Sessions (with tutor on zoom)  
26, School Holiday Activity Sessions  
9, Rock Climbing & Coasteering Sessions  
1, Oban Pride Event - Youth Zone  
5 days, Music Project with The Sound System Project and Oban High School  
11, S1 After-school clubs  
10, S2+ After-school clubs  
8, Miscellaneous sessions (including Basketball & Saturday Drop-ins).

Young people's mental health was supported through most of the groups we ran. However, it was particularly supported when 37 different young people participated in 6 different nurture groups, every week in term-time during 2021. These groups are very relaxed and give young people space to take part in relaxing activities, build relationships with each other and youth workers. It also gives them space to talk about anything that is on their mind.

Young people's confidence was supported and developed across all the groups we ran. However, it was particularly supported when: -

2 young people took part in five boat building sessions, with an online tutor and youth workers in the room.  
12 young people took part in a weeklong music course delivered by Sound Systems, where they learnt to build a working speaker and to write raps and create beats.  
7 young people with additional support needs attended a weekly group during term-time from August 2021 onwards  
32 different young people took part in 14 rock-climbing & coasteering sessions

#### **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.

**Oban Youth Cafe Project Limited**

**Report of the Trustees**  
**for the Year Ended 30 November 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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 (resigned 20.10.21)

Mrs F Rowan

D Macaskill (appointed 20.10.21)

Dr F A Maclellan (appointed 20.10.21)

**Company Secretary**

Mrs F Rowan

**Independent Examiner**

Jean Ainsley. CA

Ainsley Smith & Co

Chartered Accountants

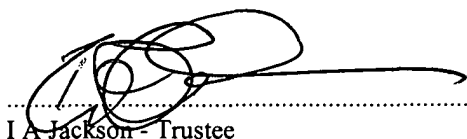
21 Argyll Square

Oban

Argyll

PA34 4AT

Approved by order of the board of trustees on 11/7/22 and signed on its behalf by:



I A Jackson - 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 2021 set out on pages five to twelve.

**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. 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 connection with 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.

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

Date: .....

  
**CHARTERED ACCOUNTANT**  
21 Argyll Square Oban PA34 4AT  
Tel: 01631 567007

1/7/22

**Oban Youth Cafe Project Limited**

**Statement of Financial Activities**  
**for the Year Ended 30 November 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.11.21 Total funds £	30.11.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		19,296	94,956	114,252	109,008
<b>Charitable activities</b>					
Youth Cafe		-	-	-	32
Other trading activities	2	-	-	-	523
<b>Total</b>		<b>19,296</b>	<b>94,956</b>	<b>114,252</b>	<b>109,563</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Youth Cafe		12,112	85,023	97,135	72,398
<b>NET INCOME</b>		<b>7,184</b>	<b>9,933</b>	<b>17,117</b>	<b>37,165</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		36,449	22,443	58,892	21,727
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>43,633</b>	<b>32,376</b>	<b>76,009</b>	<b>58,892</b>

The notes form part of these financial statements

**Oban Youth Cafe Project Limited**

**Balance Sheet**  
**30 November 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.11.21 Total funds £	30.11.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	449	-	449	529
<b>CURRENT ASSETS</b>					
Cash at bank		44,854	32,376	77,230	60,033
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,670)	-	(1,670)	(1,670)
<b>NET CURRENT ASSETS</b>		<u>43,184</u>	<u>32,376</u>	<u>75,560</u>	<u>58,363</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>43,633</u>	<u>32,376</u>	<u>76,009</u>	<u>58,892</u>
<b>NET ASSETS</b>		<u>43,633</u>	<u>32,376</u>	<u>76,009</u>	<u>58,892</u>
<b>FUNDS</b>	9				
Unrestricted funds				43,633	36,449
Restricted funds				<u>32,376</u>	<u>22,443</u>
<b>TOTAL FUNDS</b>				<u>76,009</u>	<u>58,892</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

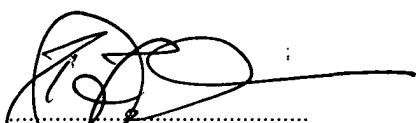
The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1/7/22 and were signed on its behalf by:

  
I A Jackson - Trustee

The notes form part of these financial statements



## **Oban Youth Cafe Project Limited**

### **Notes to the Financial Statements** **for the Year Ended 30 November 2021**

#### **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 2019)', 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**

	<b>30.11.21</b>	<b>30.11.20</b>
	<b>£</b>	<b>£</b>
Use of premises	-	523
	<u>          </u>	<u>          </u>

**Oban Youth Cafe Project Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2021**

**3. NET INCOME/(EXPENDITURE)**

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

	30.11.21	30.11.20
	£	£
Depreciation - owned assets	<u>80</u>	<u>93</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.

**5. STAFF COSTS**

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

	30.11.21	30.11.20
	6	6
Staff	<u>6</u>	<u>6</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	22,751	86,257	109,008
<b>Charitable activities</b>			
Youth Cafe	32	-	32
Other trading activities	523	-	523
<b>Total</b>	<u>23,306</u>	<u>86,257</u>	<u>109,563</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Youth Cafe	5,386	67,012	72,398
<b>NET INCOME</b>	<u>17,920</u>	<u>19,245</u>	<u>37,165</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	18,529	3,198	21,727

**Oban Youth Cafe Project Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>36,449</b>	<b>22,443</b>	<b>58,892</b>

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 December 2020 and 30 November 2021	<b>14,658</b>	<b>700</b>	<b>15,358</b>
<b>DEPRECIATION</b>			
At 1 December 2020	<b>14,129</b>	<b>700</b>	<b>14,829</b>
Charge for year	<b>80</b>	<b>-</b>	<b>80</b>
At 30 November 2021	<b>14,209</b>	<b>700</b>	<b>14,909</b>
<b>NET BOOK VALUE</b>			
At 30 November 2021	<b>449</b>	<b>-</b>	<b>449</b>
At 30 November 2020	<b>529</b>	<b>-</b>	<b>529</b>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.21 £	30.11.20 £
Trade creditors	<b>982</b>	<b>982</b>
Social security and other taxes	<b>688</b>	<b>688</b>
	<b>1,670</b>	<b>1,670</b>

**9. MOVEMENT IN FUNDS**

	At 1.12.20 £	Net movement in funds £	Transfers between funds £	At 30.11.21 £
<b>Unrestricted funds</b>				
General fund	<b>36,449</b>	<b>7,184</b>	<b>(18,500)</b>	<b>25,133</b>
Designated	<b>-</b>	<b>-</b>	<b>18,500</b>	<b>18,500</b>
	<b>36,449</b>	<b>7,184</b>	<b>-</b>	<b>43,633</b>
<b>Restricted funds</b>				
Youth work	<b>22,443</b>	<b>(1,964)</b>	<b>(1,967)</b>	<b>18,512</b>
Youth work - Contracts	<b>-</b>	<b>11,897</b>	<b>1,967</b>	<b>13,864</b>
	<b>22,443</b>	<b>9,933</b>	<b>-</b>	<b>32,376</b>
<b>TOTAL FUNDS</b>	<b>58,892</b>	<b>17,117</b>	<b>-</b>	<b>76,009</b>

**Oban Youth Cafe Project Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2021**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,296	(12,112)	7,184
<b>Restricted funds</b>			
Youth work	72,884	(74,848)	(1,964)
Youth work - Contracts	22,072	(10,175)	11,897
	<u>94,956</u>	<u>(85,023)</u>	<u>9,933</u>
<b>TOTAL FUNDS</b>	<u>114,252</u>	<u>(97,135)</u>	<u>17,117</u>

**Comparatives for movement in funds**

	At 1.12.19 £	Net movement in funds £	At 30.11.20 £
<b>Unrestricted funds</b>			
General fund	18,529	17,920	36,449
<b>Restricted funds</b>			
Youth work	3,198	19,245	22,443
	<u>21,727</u>	<u>37,165</u>	<u>58,892</u>
<b>TOTAL FUNDS</b>	<u>21,727</u>	<u>37,165</u>	<u>58,892</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,306	(5,386)	17,920
<b>Restricted funds</b>			
Youth work	86,257	(67,012)	19,245
	<u>109,563</u>	<u>(72,398)</u>	<u>37,165</u>
<b>TOTAL FUNDS</b>	<u>109,563</u>	<u>(72,398)</u>	<u>37,165</u>

**Oban Youth Cafe Project Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2021**

**9. MOVEMENT IN FUNDS - continued**

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

	At 1.12.19 £	Net movement in funds £	Transfers between funds £	At 30.11.21 £
<b>Unrestricted funds</b>				
General fund	18,529	25,104	(18,500)	25,133
Designated	-	-	18,500	18,500
	<u>18,529</u>	<u>25,104</u>	<u>-</u>	<u>43,633</u>
<b>Restricted funds</b>				
Youth work	3,198	17,281	(1,967)	18,512
Youth work - Contracts	-	11,897	1,967	13,864
	<u>3,198</u>	<u>29,178</u>	<u>-</u>	<u>32,376</u>
<b>TOTAL FUNDS</b>	<u>21,727</u>	<u>54,282</u>	<u>-</u>	<u>76,009</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 £
<b>Unrestricted funds</b>			
General fund	42,602	(17,498)	25,104
<b>Restricted funds</b>			
Youth work	159,141	(141,860)	17,281
Youth work - Contracts	22,072	(10,175)	11,897
	<u>181,213</u>	<u>(152,035)</u>	<u>29,178</u>
<b>TOTAL FUNDS</b>	<u>223,815</u>	<u>(169,533)</u>	<u>54,282</u>

**Purpose of Restricted funds**

Grants of £33,884 were received during the year from youthlink, £21,000 from Lottery funding, £16,000 from 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 restricted funds £2000 from Speedomick, Contract grant income of £11,250 from NHS Wellbeing, £4722 from Mid Argyll Youth Development and £6100 from ADP.

The project has also set up a designated fund of £18,500 for the potential provision of any future statutory costs. Funds have been transferred from general to designated funds to cover this.

**Oban Youth Cafe Project Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2021**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 November 2021.

**Oban Youth Cafe Project Limited**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 November 2021**

	30.11.21 £	30.11.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,371	235
Other grants	108,881	108,773
	<u>114,252</u>	<u>109,008</u>
<b>Other trading activities</b>		
Use of premises	-	523
<b>Charitable activities</b>		
Youth Café	-	32
	<u>114,252</u>	<u>109,563</u>
<b>Total incoming resources</b>		
	114,252	109,563
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages & Social security	63,813	54,505
Insurance	689	660
Light, heat & utilities	2,110	1,086
Telephone	398	598
Postage and stationery	883	121
Sundries	3,557	1,301
Rent	9,600	9,600
Repairs & maint.	1,823	959
Accountancy	1,020	1,020
Payroll Admin.	1,185	1,314
Training & Educational trips	11,977	1,141
Depreciation of tangible fixed assets	80	93
	<u>97,135</u>	<u>72,398</u>
<b>Total resources expended</b>		
	97,135	72,398
<b>Net income</b>	<u>17,117</u>	<u>37,165</u>

This page does not form part of the statutory financial statements