The Den Youth Cafe

Scottish Charity: SC034129

Trustees' Annual Report
&
Receipts & Payments Accounts

For the Year Ended 31 August 2025

Trustees' Annual Report and Receipts & Payments Accounts

For the Year Ended 31 August 2025

Table of Contents

Trustees' Annual Report

The trustees present their annual report and financial statements for the year ended 31 August 2025, along with the independent examiner's report.

The Den Youth Cafe is a charity registered with the Office of the Scottish Charity Regulator (OSCR), charity number SC034129.

Trustees

The Trustees who served during the year and were in office on the date the accounts were approved are as stated below:

- Murdo MacLean (Chairperson)
- Susan MacLean (Secretary)
- John Platt (Treasurer)
- Allan Gorman
- Fiona Mackenzie

Structure, Governance and Management

The Charity is governed by its constitution document. The management of the Charity is vested in the management committee, members of which are elected at the annual general meeting. Trustee appointment is undertaken every year at the AGM which is held locally and open to all members of the public. Parents of children who use the Den Youth Cafe are encouraged to attend and join the committee.

Objectives and Activities

The Den Youth Cafe exists to:

- Provide facilities in the interests of social welfare for recreation and leisure time occupation to young people of high school age in Gairloch and surrounding area.
- Improve the life of young people in the area.
- Develop young people into mature individuals.
- Manage youth cafe facilities as a safe environment.

The main activities undertaken are:

- Provision of a drop in facility which provides a safe environment
- Organised activities such as football and trips/outings and also free play.
- Having youth committee members, giving them a voice on cafe matters.

Achievements and Performance

The Den reopened at the start of the new school year and as with previous years the new school intake increased numbers above the average numbers from the previous year. As with last year, after an initial peak numbers fell back and were then consistent throughout the first few terms and the start of the final term. As with previous years numbers decreased through this final term due to exams, school leavers and better weather, and the decision was made to close before the end of the school year.

Statement of Risk

The management committee has assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied the systems are in place to mitigate the exposure to major risks.

Financial Review

A total of £6,715 was taken during the year. This consisted of Subscriptions, Tuck Shop takings, Grants and Bus Transport. Payments for the year amounted to £3,583 resulting in a surplus of £3,132. The surplus is due to a grant obtained late in the financial year, with expenditure due in the next financial year.

As of 31 August 2025 the charity held total reserves of £4,397. Of this, £4,010 is unrestricted and £387 is restricted. The restricted funds are relating to bus takings (used to pay for fuel for the Church minibus to take the children home after the Den). The general policy is not to hold significant reserves but to break even or to make a small surplus. The bank balance is managed on a monthly basis. While the charity ran at a surplus this year, as stated earlier this is mostly due to grant funding received late in the financial year to be used in the next financial year. The Committee is confident that the reserves are adequate for the Den to continue in its current form.

THE DEN YOUTH CAFÉ

Scottish Charity: SC034129

Receipts and Payments Account for the year ending 31 August 2025

	2024/25 £	2023/24 £
Receipts		
Subscriptions	**879**	**2,074**
Tuck	**935**	*(Subs+Tuck)*
Grants	**4,764**	**350**
Bus	**137**	**268**
Total Receipts	**6,715**	**2,692**
Payments		
Consumables (Tuck + Cleaning)	**1,083**	**1,378**
Rent	**540**	**540**
Broadband	**376**	**458**
Electricity	**430**	**378**
Equipment	**0**	**360**
Insurance	**300**	**300**
Transport	**498**	**642**
Training	**125**	**2,404**
Astroturf Pitch	**231**	**419**
Total Payments	**3,583**	**6,880**
Surplus/(deficit) for the year	**3,132**	(4,188)

THE DEN YOUTH CAFÉ

Scottish Charity: SC034129

Statement of Balances as at 31 August 2025

	2024/25	2023/24
	£	£
Bank and cash in hand		
Opening Balances	**1,265**	**5,453**
Surplus/(deficit) for the year	**3,132**	**(4,188)**
Closing Balances	**4,397**	**1,265**

	2024/25	2023/24
Assets		
Bank and cash in hand	**4,397**	1,265
Debtors	**0**	0
Current Assets	**4,397**	1,265
Liabilities payable within one year		
Total Funds	**4,397**	1,265

Approved by the Committee and signed on their behalf

Name: H Hunt

Designation: CHAIRPERSON

Date: 27-5-2026

APPENDIX 3

OSCR

Independent examiner's report on the accounts

v2

Report to the trustees/members of Charity name: DEN YOUTH CAFE

Registered charity number SC 034129

On the accounts of the charity for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2024	to	31	08	2025

Set out on pages 1 – 6 (remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention ~~[other than that disclosed on the attached page*]~~.

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 comply with Regulation 9 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.

Signed: CMMundy **Date:** 30 04 2026

Name: CHRISTOPHER MUNDY

Relevant professional qualification(s) or body (if any): CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS

Address:
GRANT THORNTON
ONE VALPY
20 VALPY STREET
READING
RG1 1AR

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.