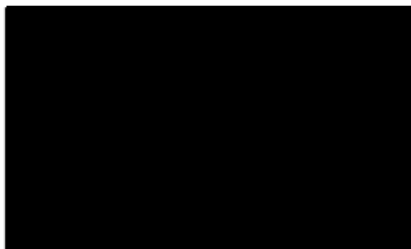


THE GORBALS YOUTH RUN DROP IN CAFÉ
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st.MARCH 2024

CHARITY NUMBER: SC040654

THE GORBALS YOUTH RUN DROP IN CAFÉ
Administrative & Reference Information

TRUSTEES



CHARITY NUMBER

SC040654

REGISTERED OFFICE

17 Waddell Court
Glasgow
G5 0QA

BANKERS

The Royal Bank of Scotland
Glasgow Rutherglen West Branch
88 Main Street
Glasgow
G73 2JA

REPORT AND ACCOUNTS

31st.March 2024

INDEPENDENT EXAMINER


T. Murphy & Company
Chartered Accountants
Cape House
59 Admiral Street
Glasgow
G41 1HP

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- 1-5. Report of the Directors.
 6. Report of the Independent Examiner to the Directors.
 7. Balance Sheet
 8. Statement Of Financial Activities
 - 9 - 15. Notes to the accounts
-

THE GORBALS YOUTH RUN DROP IN CAFE

Page 1

CHARITY NUMBER: SC040654

TRUSTEES' REPORT - 2024

The trustees of The Gorbals Youth Run Drop In Cafe are pleased to present its Report and Accounts for the year ended 31st.March 2024.

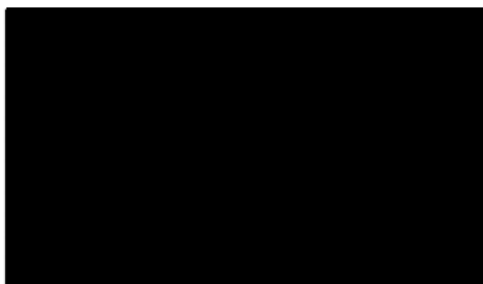
PRINCIPAL ACTIVITY

The principal activities of the organisation are to to advance the citizenship or community development by setting up and managing a youth run facility for the young people of the Gorbals, Oatlands and Laurieston areas of Glasgow; and providing recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended within the Youth Cafe.

To offer to all young people resident in the Gorbals, Oatlands and Laurieston areas of Glasgow, and the surrounding area, without restriction as to sex, nationality, race or religion a range of youth work services. To encourage and promote youth participation in the decision making process within the youth café.

TRUSTEES

The individual(s) who held the office of trustee at any time during the year under review were as follows: -



APPOINTMENT OF TRUSTEES

As set out in the organisation's constitution, trustees are appointed at the Annual General Meeting.

TRUSTEE INDUCTION AND TRAINING

All trustees receive training on their role and responsibilities within the organisation.

THE GORBALS YOUTH RUN DROP IN CAFÉ

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CHARITY NUMBER: SC040654

TRUSTEES' REPORT - 2024 (cont.)

ORGANISATIONAL STRUCTURE

The Board of Trustees administers the Charity. A project manager is appointed by the trustees to manage the day-to-day operations of the Charity with endorsement from the trustees.

RELATED PARTIES

The Gorbals Youth Run Drop In Cafe is a stand-alone charity and has no relationship with third parties as at the balance sheet date.

RISK MANAGEMENT

The company's trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

OBJECTIVES AND ACTIVITIES

The objectives of the charity have been set out in this report under the section entitled "Principal Activity".

ACHIEVEMENT AND PERFORMANCE

The period of 1st.April 2023 to 31st.March 2024 continued to provide us with both challenge and opportunity as we entered year one of our three-year funding from Glasgow Communities Fund and The Robertson Trust. We are delighted that we have made positive progress across all our outcomes, such as:

- * People and communities have access to services, support and opportunities that improve their lives and well-being.
- * People and communities are better able to influence and participate in decision making and service development.
- * People and communities are better able to participate in the social, economic and cultural life of Glasgow.

By creating a pathway of youth work activity for 9 to 25 years, young people we have provided with continued access to a comprehensive youth work programme have built on soft skills, set goals and gain accreditation such as dynamic youth, saltire awards and community achievement awards.

THE GORBALS YOUTH RUN DROP IN CAFÉ
CHARITY NUMBER: SC040654
TRUSTEES' REPORT - 2024 (cont.)

Page 3

ACHIEVEMENT AND PERFORMANCE (cont.)

We offered a wide range of outdoor and indoor activities to support positive physical and emotional health and well-being benefits for all individuals taking part.

Using a co-design approach through our youth work programmes, young people were given the opportunity to influence and participate in the design and implementation of our youth work programmes. Our youth work trainee programme allowed the young people to lead on various projects and programmes that they supported to develop during their placements.

We have provided a comprehensive and diverse youth service, building the skills, capacity and resilience of the young people who attended. We have provided practical, emotional and social support through facilitation, empowerment and challenge - across the various projects and services we delivered - to enable young people to reach their true potential.

Our activities promoted new and strengthened social interactions with others that they may not have had an opportunity to meet or socialise with prior to participation in our services and activities. Connecting with young people allowed us to foster meaningful, trusting relationships which helped young people discover their value.

Our staff team, at times under huge pressure, have put in an incredible shift and ensured that all our young people receive the best possible support within the resources we have available.

As we enter our 28th. Year at Gorbals Youth Café we continue to make great strides in our collaborative sector support work with our colleagues at the Gorbals Third Sector Forum, particularly our relationship with the Barn at Crossroads Youth and Community Association is beginning to have a real positive outcome for youth people. Engagement and relationships with our members continues to be a priority, particularly as our network continues to diversify. Our work changes to reflect this and continues to be relevant and needs-led. I would like to finish by saying a massive thank you to all of our amazing funders and supporters who have placed huge trust in us to deliver a vibrant programme of support for our young people and the wider youth sector.

THE GORBALS YOUTH RUN DROP IN CAFÉ

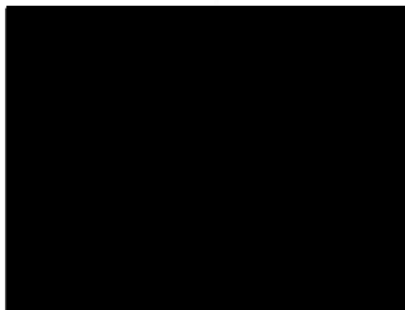
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CHARITY NUMBER: SC040654

TRUSTEES' REPORT - 2024 (cont.)

KEY PERSONNEL

The key personnel for the operation of the charity are regarded as being the following:



FINANCIAL REVIEW

The charity had a deficit for the year under review of £(41,645). The charity has total accumulated reserves of £18,386 as at the balance sheet date, consisting of a General Reserve balance of £17,202 and a Designated Fund of £1,184.

The intention of the charity is to utilise its reserves for the purpose of continuing the provision of services in accordance with the Principal Activity, as stated above.

The main source of funding for the charity during the year under review was in the form of grants received from various private trusts.

RESERVES POLICY

The intention of the charity is to have financial reserves available to meet the operating costs of the charity for at least a six-month period.

PLANS FOR FUTURE PERIODS

It is the aim of the charity to continue seeking grants from various private trusts in order to maintain the objective of satisfying its Principal Activity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company and charity law 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 company at the year end, and of its main incoming resources and resources expended during the year.

THE GORBALS YOUTH RUN DROP IN CAFÉ
CHARITY NUMBER: SC040654
TRUSTEES' REPORT - 2024 (cont.)

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STATEMENT OF TRUSTEES' RESPONSIBILITIES (cont.)

In preparing those financial statements, the trustees are required to: -

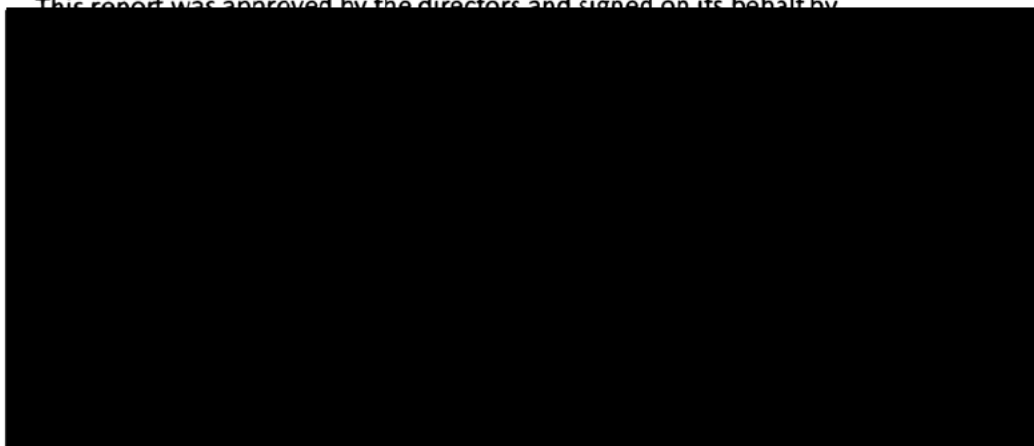
- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principals in the charity SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the terms of the Companies Act 2006, The Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The above report has been prepared in accordance with the special provisions relating to small companies contained within Part 15 of The Companies Act 2006.

APPROVAL

This report was approved by the directors and signed on its behalf by



THE GORBALS YOUTH RUN DROP IN CAFÉ
Independent Examiner's Report to the Trustees - 2024

Page 6.

I report on the accounts of the organisation for the year ended 31st.March 2024, which are set out on pages 1 to 15.

Respective responsibilities of trustees and examiner

The organisation'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. The organisation'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 independent examiner's statement

My examination is 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 seeks explanations from the committee 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 comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or

2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

T. Murphy & Company
Chartered Accountants
Cape House
59 Admiral Street
Glasgow
G41 1HP

15th.April 2025

THE GORBALS YOUTH RUN DROP IN CAFÉ

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CHARITY NUMBER: SC040654BALANCE SHEET - 31st MARCH 2024

		<u>2024</u>		<u>2023</u>	
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS	1&2		1,184		1,453
CURRENT ASSETS					
Debtors	3.		554		238
Cash at Bank and On Hand			<u>20,505</u>		<u>70,446</u>
			<u>21,059</u>		<u>70,684</u>
CREDITORS: Amounts falling due within one year	4.		<u>3,857</u>		<u>12,106</u>
NET CURRENT ASSETS			<u>17,202</u>		<u>58,578</u>
TOTAL ASSETS LESS LIABILITIES			<u>18,386</u>		<u>60,031</u>
<u>REPRESENTED BY: -</u>					
General Fund	5.		18,386		60,031
Restricted Fund	6.		<u>0</u>		<u>0</u>
TOTAL FUNDS OF THE ORGANISATION			<u>18,386</u>		<u>60,031</u>

STATUTORY DECLARATIONS:

For the year ending 31st March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's Responsibilities:

- * The shareholder has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- * The director acknowledges their responsibilities for complying with the requirements of The Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of directors and authorised for issue on 15th April, 2024 and are signed on behalf of the board by:



THE GORBALS YOUTH RUN DROP IN CAFÉ
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31st.MARCH 2024

Page 8.

		Restricted Funds	General Fund	2024 Total	2023 Total
Incoming Resources	Notes	£	£	£	£
Incoming Resources from Generated Funds					
a) Donations & Grants	8.	8,331	162,909	171,240	163,559
b) Charitable Activities	-	0	0	0	0
c) Sundry Income	9.	0	677	677	207
Total Incoming Resources		8,331	163,586	171,917	163,766
Resources Expended					
Charitable Activities	10-11.	8,331	193,599	201,930	159,914
Fundraising costs	12.	0	11,632	11,632	12,224
Total Resources Expended		8,331	205,231	213,562	172,138
Net Deficit In Funds		0	-41,645	-41,645	-8,372
Reconciliation of Funds					
Total Funds brought forward		0	60,031	60,031	68,403
Total Funds carried forward		0	18,386	18,386	60,031

The notes of page 9 to 15 form part of these accounts.

THE GORBALS YOUTH RUN DROP IN CAFÉ
NOTES TO THE ACCOUNTS - 31st.MARCH 2024

Page 9.

1. ACCOUNTING POLICIES

(a) ACCOUNTING CONVENTION

The financial statements are prepared under the historical cost convention, as amended by the revaluation of certain fixed asset categories, and in accordance with the Charities SORP: FRS102. The financial statements have further been prepared in accordance with applicable UK Accounting Standards and the Charities Accounts (Scotland) regulations 2006.

The principal policies adopted in the preparation of the financial statements are set below.

The company has taken advantage of the exemption conferred in Financial Reporting Standard number 1 from the requirement to produce a cashflow statement.

(b) INCOMING RESOURCES

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or when the donor has imposed conditions that must be met before the company has unconditional entitlement.

Income from activities generating funds is recognised when receivable.

(c) RESOURCES EXPENDED

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered and is therefore reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

THE GORBALS YOUTH RUN DROP IN CAFÉ
NOTES TO THE ACCOUNTS - 31st.MARCH 2024 (cont.)

Page 10.

1. ACCOUNTING POLICIES (cont.)

(d) VALUE ADDED TAX

Value Added Tax is not recoverable by the company and therefore all income and costs are shown inclusive of VAT in the Statement of Financial Activities.

(e) ACTIVITY BASED REPORTING

The trustees are of the opinion that the company has only one activity. Consequently, no split of income or expenditure by activity has been given in the notes to these accounts.

(f) DEPRECIATION

Depreciation on fixed assets is provided at rates estimated to write-off the cost or revalued amounts, less estimated residual value, of each asset over its expected useful life as follows: -

Computer Equipment - 25% straightline

Café Equipment - 25% straightline

Fixtures & Fittings - 25% straightline

THE GORBALS YOUTH RUN DROP IN CAFÉ
NOTES TO THE ACCOUNTS - 31st.MARCH 2024 (cont.)

Page 11.

2. TANGIBLE FIXED ASSETS

	Computer Equipment	Café Equipment	Fixtures, & Fittings	Total
	£	£	£	£
<u>At cost or revaluation: -</u>				
As at 1st.April 2023	2,411	832	17,721	20,964
Additions	1,579	0	0	1,579
As at 31st.March 2024	3,990	832	17,721	22,543
<u>Accummulated Depreciation: -</u>				
As at 1st.April 2023	2,411	832	16,268	19,511
Depreciation for year	395	0	1,453	1,848
As at 31st.March 2024	2,806	832	17,721	21,359
<u>Net Book Value: -</u>				
As at 31st.March 2024	1,184	0	0	1,184
As at 31st.March 2023	0	0	1,453	1,453

3. DEBTORS

	31st.Mar. 2024	31st.Mar. 2023
	£	£
Grant Debtors	0	0
GCVS Payroll A/c.	554	238
	554	238

4. CREDITORS: Amounts falling due
within one year

	31st.Mar. 2024	31st.Mar. 2023
	£	£
Creditors	0	0
Accrued Charges	3,857	3,775
Deferred Income	0	8,331
	3,857	12,106

THE GORBALS YOUTH RUN DROP IN CAFÉ
NOTES TO THE ACCOUNTS - 31st.MARCH 2024 (cont.)

Page 12.

5. UNRESTRICTED FUND

	1st.April 2023	Incoming	Outgoing	Inter-fund transfers	31st.Mar. 2024
	£	£	£	£	£
General Fund	60,031	0	0	0	60,031

Purpose of Unrestricted Funds

The general fund represents the unrestricted funds which the company is free to use in accordance with its charitable objectives.

6. RESTRICTED FUND

	1st.April 2023	Incoming	Outgoing	Inter-fund transfers	31st.Mar. 2024
	£	£	£	£	£
General Fund	0	0	0	0	0

Purpose of Restricted Funds

The restricted fund represents funds received for purposes specified by the donors and which the charity will comply with, albeit in accordance with its charitable objectives.

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Fund	Designated Fund	Total 2024	Total 2023
	£	£	£	£	£
Fixed Assets	0	0	1,184	1,184	1,453
Current Assets	0	21,059	0	21,059	70,684
Current Liabilities	0	-3,857	0	-3,857	-12,106
	0	17,202	1,184	18,386	60,031

THE GORBALS YOUTH RUN DROP IN CAFÉ
NOTES TO THE ACCOUNTS - 31st.MARCH 2024 (cont.)

Page 13.

8. DONATIONS & GRANTS	31st.Mar. 2024	31st.Mar. 2023
	<u>£</u>	<u>£</u>
Glasgow City Council - Communities Fund	58,258	55,484
National Lottery - Young Start Fund	22,704	0
The Robertson Trust	21,000	21,000
NGHA GCC Holiday Programme - Summer	13,654	25,825
GCVS - Health & Wellbeing Fund	9,769	0
Awards For All	8,331 (R)	1,666 (R)
NGHA GCC Holiday Programme - Spring	8,252	4,600
The Bellahouston Bequest Fund	7,000	7,000
Radio Clyde Cash for Kids	5,772	1,040
Brownlie Charitable Trust	4,000	0
W.A. Cargill Fund	4,000	3,000
The Souter Charitable Trust	4,000	4,000
Western Recreation	1,500	0
Saints & Sinners Club of Scotland	1,000	1,000
The Glasgow Care Foundation	1,000	1,000
Dr. Guthrie	750	0
JTH Charitable Trust	250	0
The Garfield Weston Foundation	0	20,000
The Hugh Fraser Foundation	0	4,000
Merchants House of Glasgow	0	3,300
The Scottish Children's Lottery	0	3,000 (R)
Trades House - Commonwealth Fund	0	2,959
The Swinton Paterson Trust	0	1,000
Erskine Cunningham Hill Trust	0	1,000
SCVO	0	735
Other grant receipts (£1,000 or less)	0	1,950
	<u>171,240</u>	<u>163,559</u>
9. SUNDRY INCOME	31st.Mar. 2024	31st.Mar. 2023
	<u>£</u>	<u>£</u>
Bank Interest received	677	207
	<u>677</u>	<u>207</u>

THE GORBALS YOUTH RUN DROP IN CAFÉ
NOTES TO THE ACCOUNTS - 31st.MARCH 2024 (cont.)

Page 14.

10. CHARITABLE ACTIVITIES	31st.Mar. 2024	31st.Mar. 2023
	<u>£</u>	<u>£</u>
Events & Activities	33,960	23,286
Staff Costs (see note 13.)	132,699	109,764
Telephone & Broadband	1,889	2,926
Postage & Stationery	913	568
Heat & Light	18,107	6,674
Repairs & Renewals	4,556	4,148
Training Fees	0	0
Rates & Insurance	1,491	1,320
Payroll Fees	1,971	1,780
Accountancy (see note 11)	1,262	1,380
Professional Fees (HR subscription)	2,713	2,713
Depreciation	1,848	4,877
General Expenses	521	478
	<u>201,930</u>	<u>159,914</u>
11. GOVERNANCE COSTS	31st.Mar. 2024	31st.Mar. 2023
	<u>£</u>	<u>£</u>
Independent Examination Fee	1,262	1,380
	<u>1,262</u>	<u>1,380</u>
12. FUNDRAISING COSTS	31st.Mar. 2024	31st.Mar. 2023
	<u>£</u>	<u>£</u>
Professional fees	11,632	12,224
	<u>11,632</u>	<u>12,224</u>

THE GORBALS YOUTH RUN DROP IN CAFÉ
NOTES TO THE ACCOUNTS - 31st.MARCH 2024 (cont.)

Page 15.

13. STAFF COSTS

	31st.Mar. 2024	31st.Mar. 2023
	<u>£</u>	<u>£</u>
Gross Salaries	130,688	106,899
Employer's National Insurance	5,075	4,142
Employment Allowance	-5,000	-4,142
Employer's Pension Contributions	1,586	1,243
Staff Training	350	1,622
	<u>132,699</u>	<u>109,764</u>

Notes

a) In accordance with the reporting requirement contained within charity law it is hereby formally confirmed that no member of staff (trustee or otherwise) was remunerated at a level in excess of £60,000 per annum.

b) The average number of staff employed during the period was 9 (previous year - 9).

c) In accordance with the reporting requirement contained within charity law it is hereby formally confirmed that no trustee receives any remuneration from the charity, other than perhaps occasional, and immaterial, reimbursed travelling expenses.