

Company registration number SC239320 (Scotland)

Charity registration number SC032354 (Scotland)

THE OBAN YOUTH CAFE PROJECT LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

THE OBAN YOUTH CAFE PROJECT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	I A Jackson D Macaskill Dr F A MacLennan K Mcluckie F Stewart	(Appointed 1 July 2025)
Secretary		
Country of incorporation	United Kingdom (Scotland)	SC239320
Charity registrations	England and Wales Scotland	SC032354
Registered office	4 Albany Terrace Oban Argyll PA34 5NY	

THE OBAN YOUTH CAFE PROJECT LTD

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THE OBAN YOUTH CAFE PROJECT LTD

REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 NOVEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 November 2025.

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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

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

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

It's been another busy year at Oban Youth Cafe. Thank you so much to all the young people who are involved with youth cafe activities. You're all amazing.

Thanks also to our dedicated staff team, who deliver such a fantastic range of activities.

Thanks also to our partners and funders without whom we would be unable to do what we do

Organisations we work closely with:

Oban High School, Live Argyll, Active schools, Atlantis, Rockfield Primary Campus, Hope Kitchen Re-store, Loho, ALI energy, Inspiralba, Blue triangle, Oban Job centre, H20, North Argyll Young Carers, Skills Development Scotland, Oban college, Oban Pride and Soundsystem Project.

Funders:

- Children in Need
- The National Lottery - Young Start
- UK Youth - Pears Foundation
- Third Sector Interface - Community Mental Health and Wellbeing Fund
- Youth Scotland- Rural action fund
- Sainsbury's - Neighbourly
- ADP - Alcohol & Drugs Partnership
- ICF - Investing in Communities (as part of the CCC)
- Supporting Communities Fund - Argyll & Bute Council (in partnership with The Health and Wellbeing Network

THE OBAN YOUTH CAFE PROJECT LTD

REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

This report covers 12 months of activity from 1st December 2024 to 30th November 2025

During this period, we worked with 280 different young people, by providing 40 One-to-One Sessions and 169 Group Sessions and 30 external sessions

- 32 individual sessions for 16–24-year-olds & 8 individual sessions for high school pupils as part of their timetable.
- 12 school group sessions as part of their timetable.
- 14 support department groups (this group is part of the young people's timetable and attended with the support staff too).
- 5 different Healthy Me sessions (this is an after-school transition group involving around 20 P7s from Rockfield in each group).
- 34 individual S1/S2 after-school drop-ins. Over the course of the year, we saw 80 different young people in this group, including 1 senior volunteer pupil.
- 54 individual S2+ after-school drop-ins. Over the course of the year, we saw 46 different young people in this group.
- 43 individual 16+ groups ran throughout the year (this group is for young adults that have left school) and we had 14 different young adults attend.
- 22 different holiday groups from February – October. Some of these are part of the GIVE sessions (A holiday programme run through in partnership with Live Argyll and H2O, it involves volunteering in the community with reward days at the end of the programme).
- 3 Sound System sessions (this is a music programme run by The Soundsystem Project who we partnered up with to deliver this with Oban High School) The Soundsystem work with around 20 young people in the high school throughout the day and we run evening sessions out with the school.
- Summer Sensations. This is a multi-agency event for all new P7s and S1s from all over the Oban area over 2 days. This year we had over 170 young people for both days and the Youth Cafe worked directly with 93 of those.

Additional things we have been involved in this year include:

- Upcycling workshop - This was a teeshirt upcycling workshop in partnership with Re_store some of the T-shirts were worn at the local fashion show.
- Mull Healthy Me - Oban Youth Cafe and Live Argyll delivered the healthy Me programme in Tobermory High School. This was a transition event attended by 35 young people from local primary schools.
- Mental health Day, Oban High School.
- Super Saturday - 3 of our staff spent the day working in the Re_store to promote the Youth Cafe and we received the takings for the day.
- Choices for life, Oban High School - Our staff ran a workshop for all S2's.
- Careers Day, Oban High School - We ran a stall all day. This was attended by All S3 - S6 pupils.
- Results Drop-in - This was an all day event held in Oban Youth Cafe in partnership with SDS, our local DWP and Argyll College. We ran this the day after the exam results for students and parents in need of support or advice.
- Oban Pride - Oban Youth Cafe ran the Youth Zone at the event at The Corran Halls all day. This was a social space for young people to chill out, do some arts and meet other young people.
- Planet Youth Event - Oban Youth Cafe helped organise and had a stall at this event. We had around 25 stalls, showcasing what was available for young people in the area and it was a chance to engage with the public to get their thoughts on what was needed in the area.
- Daniel Spargo Mabbs workshop, Oban High School
- Re_love Hub - This was an all day event, with 7 different local organisations helping to promote pre-loved clothes, toys, bikes and baby things. It was held in The Rockfield center, over 2 floors, with workshops and items for sale. Oban Youth Cafe ran one of the art & craft workshops.
- Oban Job Center Job Fair - We ran a stall for the afternoon. To encourage young people to look at our pre-employability programme and also to encourage parents to find out more about what we do in the community.

THE OBAN YOUTH CAFE PROJECT LTD

REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

Young people's mental health was supported through most of the groups we ran. However, it was particularly supported when 11 different young people participated either in 1-1 or group sessions in term-time from December 2024 - November 2025. 4 of these young people are working on a Dynamic Youth award as part of their sessions. These groups are part of the young person's timetable and are either in school or at the Youth Cafe. The sessions are relaxed, quite often revolving around cooking and shopping for ingredients. This helps with confidence, reduces anxiety and helps build positive relationships with the youth workers and their peers involved.

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

6 different young adults aged between 16-24 were supported through the Spark Your Purpose programme. This is a pre-employability programme and we are the delivery partners for the Oban area for Inspiralba. Every young person we took on was supported for 13 weeks, either with weekly meetups, phone calls or texts. We helped with driving lessons, on-line training, art projects, college applications and support, SDS & DWP visits, gym memberships and support going to the gym, and also helped with passport applications. Through the programme, we were also able to purchase a laptop for one of our young adults.

We are part of a local partnership, the Connecting Communities Collective, through whom we have managed to secure funding from both the CLLD and ICF funds, both of which we would have been unlikely to have the capacity to apply for on our own. This partnership is funded via the ICF until March 2026. A new project, The Re_Store shop is a development supported by this partnership.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

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.

The trustees who are also the directors for the purpose of company law, who served during the year and up to the date of signature of the year were:

I A Jackson

D Macaskill

Dr F A MacLennan

K Mcluckie

W A G Craik

F Stewart

(Resigned 21 March 2025)

(Appointed 1 July 2025)

Recruitment and appointment of 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

THE OBAN YOUTH CAFE PROJECT LTD

REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

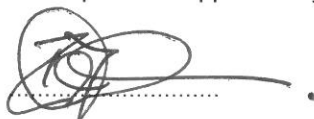
The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

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 who 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.

The report was approved by the Board of Trustees.



Trustee

Date: 1/6/26

THE OBAN YOUTH CAFE PROJECT LTD

ICAS ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE OBAN YOUTH CAFE PROJECT LTD FOR THE YEAR ENDED 30 NOVEMBER 2025

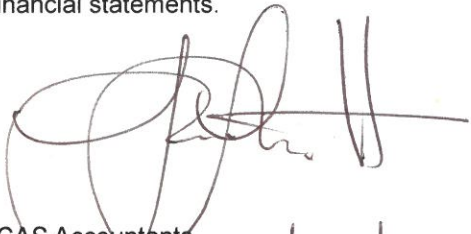
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Oban Youth Cafe Project Ltd for the year ended 30 November 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the ICAS we are subject to its ethical and other professional requirements which are detailed at <https://icas.com/icas-framework-preparation-of-accounts>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated Our work has been undertaken solely to prepare for your approval the financial statements of The Oban Youth Cafe Project Ltd and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with the requirements of the ICAS as detailed at <https://icas.com/icas-framework-preparation-of-accounts>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Oban Youth Cafe Project Ltd and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that The Oban Youth Cafe Project Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of The Oban Youth Cafe Project Ltd. You consider that The Oban Youth Cafe Project Ltd is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of The Oban Youth Cafe Project Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



ICAS Accountants
Date: 05/06/2026



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

THE OBAN YOUTH CAFE PROJECT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	3,300	95,610	98,910	15,960	83,119	99,079
Charitable activities	4	1,870	-	1,870	1,117	-	1,117
Total income		<u>5,170</u>	<u>95,610</u>	<u>100,780</u>	<u>17,077</u>	<u>83,119</u>	<u>100,196</u>
Expenditure on:							
Charitable activities	5	5,478	93,140	98,618	15,596	80,280	95,876
Total expenditure		<u>5,478</u>	<u>93,140</u>	<u>98,618</u>	<u>15,596</u>	<u>80,280</u>	<u>95,876</u>
Net income/(expenditure)		<u>(308)</u>	<u>2,470</u>	<u>2,162</u>	<u>1,481</u>	<u>2,839</u>	<u>4,320</u>
Transfers between funds		(2,716)	2,716	-	-	-	-
Net movement in funds	7	<u>(3,024)</u>	<u>5,186</u>	<u>2,162</u>	<u>1,481</u>	<u>2,839</u>	<u>4,320</u>
Reconciliation of funds:							
Fund balances at 1 December 2024		49,836	52,517	102,353	48,355	49,678	98,033
Fund balances at 30 November 2025		<u>46,812</u>	<u>57,703</u>	<u>104,515</u>	<u>49,836</u>	<u>52,517</u>	<u>102,353</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE OBAN YOUTH CAFE PROJECT LTD

BALANCE SHEET

AS AT 30 NOVEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		201		258
Current assets					
Cash at bank and in hand		107,656		105,367	
Creditors: amounts falling due within one year	12	(3,342)		(3,272)	
Net current assets			104,314		102,095
Total assets less current liabilities			104,515		102,353
The funds of the charity					
Restricted income funds	13		57,703		52,517
Unrestricted funds	14		46,812		49,836
			104,515		102,353

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 1/6/26



Trustee

THE OBAN YOUTH CAFE PROJECT LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting policies

Charity information

The Oban Youth Cafe Project Ltd is a private company limited by guarantee incorporated in Scotland. The registered office is 4 Albany Terrace, Oban, Argyll, PA34 5NY.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus 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.

Restricted funds are subject to specific conditions by donors or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE OBAN YOUTH CAFE PROJECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15%
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE OBAN YOUTH CAFE PROJECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	300	-	300	602	-	602
Grants	3,000	95,610	98,610	15,358	83,119	98,477
	<u>3,300</u>	<u>95,610</u>	<u>98,910</u>	<u>15,960</u>	<u>83,119</u>	<u>99,079</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other		
Other income	<u>1,870</u>	<u>1,117</u>
Charitable trading income		
Sale of goods		

THE OBAN YOUTH CAFE PROJECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

5 Expenditure on charitable activities

	Youth cafe project 2025 £	Youth cafe project 2024 £
Direct costs		
Staff costs	64,420	60,645
Depreciation and impairment	57	57
Insurance	584	567
Light & Heat	2,274	2,388
Telephone & IT	873	1,679
Post & Stationery	731	748
Sundries	4,581	2,833
Rent	9,600	10,227
Repairs & Maint	4,698	2,227
Accountancy & Book-keeping	1,306	3,901
Payroll Admin	1,427	700
Profession/training & educat trips	303	774
Purchases	2,268	2,377
Professional fees	5,000	3,676
Bank chgs	247	227
Outreach	249	2,850
	<u>98,618</u>	<u>95,876</u>
Analysis by fund		
Unrestricted funds	5,478	15,596
Restricted funds	93,140	80,280
	<u>98,618</u>	<u>95,876</u>

6 Description of charitable activities

Youth cafe project

7 Net movement in funds	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>57</u>	<u>57</u>

8 Trustees

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

THE OBAN YOUTH CAFE PROJECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

9 Employees

The average monthly number of employees during the year was:5

	2025 Number	2024 Number
	5	5

Employment costs

	2025 £	2024 £
Wages and salaries	64,420	60,645

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 December 2024	14,658
At 30 November 2025	14,658
Depreciation and impairment	
At 1 December 2024	14,400
Depreciation charged in the year	57
At 30 November 2025	14,457
Carrying amount	
At 30 November 2025	201
At 30 November 2024	258

THE OBAN YOUTH CAFE PROJECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	564	576
Trade creditors	2,778	2,696
	<u>3,342</u>	<u>3,272</u>

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 December 2024 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2025 £
Carsons Fund	6,180	-	(1,023)	-	5,157
Children in Need	10,130	28,951	(31,395)	-	7,686
ICF	1,479	3,826	(4,146)	-	1,159
Inspire Alba	1,335	1,015	(1,805)	-	545
Lottery Funding	20,137	32,316	(32,105)	-	20,348
Public Health Youth	5,000	-	(3,055)	-	1,945
Youth Work	-	10,000	(10,448)	2,716	2,268
Link Club	70	-	(70)	-	-
Neighbourly Sainsburys	-	500	(420)	-	80
Groundworks Tesco	264	-	(264)	-	-
ABTSI ADP + 16	2,201	-	(2,201)	-	-
Contracts - ADP School Service	5,721	9,750	(6,208)	-	9,263
TSI	-	9,252	-	-	9,252
	<u>52,517</u>	<u>95,610</u>	<u>(93,140)</u>	<u>2,716</u>	<u>57,703</u>

THE OBAN YOUTH CAFE PROJECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2025

13 Restricted funds

(Continued)

Previous year:	At 1 December 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2024 £
	(8,693)	8,694	(1)	-	-
Calmac	1,382	-	(1,382)	-	-
Carsons Fund	6,180	-	-	-	6,180
CLLD	1,393	2,340	(3,733)	-	-
Children in Need	10,987	26,892	(27,749)	-	10,130
ICF	158	5,641	(4,320)	-	1,479
Hugh Fraser	3,662	-	(3,662)	-	-
Inspire Alba	2,857	1,407	(2,929)	-	1,335
Lottery Funding	16,500	31,645	(28,008)	-	20,137
Public Health Youth	5,000	-	-	-	5,000
Youth Work	737	-	(737)	-	-
Link Club	400	-	(330)	-	70
Neighbourly Sainsburys	500	-	(500)	-	-
Groundworks Tesco	1,000	-	(736)	-	264
ABTSI ADP + 16	7,615	-	(5,414)	-	2,201
Contracts - ADP School Service	-	6,500	(779)	-	5,721
	49,678	83,119	(80,280)	-	52,517

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2024 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2025 £
Designated	18,500	-	-	6,500	25,000
Unrestricted	31,336	5,170	(5,478)	(9,216)	21,812
	49,836	5,170	(5,478)	(2,716)	46,812

THE OBAN YOUTH CAFE PROJECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2025

14 Unrestricted funds

(Continued)

Previous year:	At 1 December 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2024 £
Designated	18,500	-	-	-	18,500
Unrestricted	29,855	17,077	(15,596)	-	31,336
	<u>48,355</u>	<u>17,077</u>	<u>(15,596)</u>	<u>-</u>	<u>49,836</u>

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 November 2025:			
Tangible assets	201	-	201
Current assets/(liabilities)	46,611	57,703	104,314
	<u>46,812</u>	<u>57,703</u>	<u>104,515</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 November 2024:			
Tangible assets	258	-	258
Current assets/(liabilities)	49,578	52,517	102,095
	<u>49,836</u>	<u>52,517</u>	<u>102,353</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).