Charity Ref : SC050313

Young at Heart Memories Café (SCIO)

Accounts for the year ended 1 June 2026

Young at Heart Memories Café (SCIO)

Trustees' Report for the year ended 1 June 2026

Scottish Charity Number SC050313

Trustees

E Bown
L Reid
J T Reid
Rev S Kirkbride
R Proudlove

Contact Address

New Holland
Holm
Orkney
KW17 2SA

Governing Document

The charity is an Scottish Charitable Incorporated Organisation and is governed by a SCIO constitution.

Structure, Governance and Management

The charity is governed by a board of trustees which meets quarterly.

Trustees are appointed in general meeting. Appropriate training and induction is provided in the aims, objectives and procedures of the charity to all new trustees.

The trustees have asssessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Charitable Purposes

The charity's main purposes are:

- To provide a place where people with dementia and their unpaid carers meet in a safe, warm and welcoming environment and one that provides an opportunity for socialising and enjoying activities with people who share a similar experience.
- The advancement of health by providing activities to encourage cognitive function and social interaction and by providing informal support throughout Orkney and elsewhere.
- The relief of those in need by reason of ill-health by providing informal support and some respite for carers of those suffering from dementia.

Activities and Achievements

Post Covid the charity resumed full trading activities with regular events and gatherings.
Much welcome feedback suggests a high degree of satisfaction with our activities and events throughout the period.

Trutees Remuneration and Expenses

No trustees received any remuneration from the charity.

Reserves

We were fortunate to obtain initial funding for our project, prior to the formation of the SCIO, and these funds, together with further welcome funding in subsequent years, results in reserves forward of £10,041 as at 1 June 2026.

On behalf of the trustees



E Bown
Trustee

18 September 2026

Young at Heart Memories Café (SCIO)

Balance Sheet as at 1 June 2026

2025		2026
	Cash at Bank	
£ 5,307	On Treasurers Accounts	£ 10,041
£ 5,239		£ 10,041
	Represented by:-	
£ 7,183	Reserves Brought Forward	£ 5,307
(1,876)	Surplus (Deficit) for Year	4,734
£ 5,307		£ 10,041

Signed on behalf of the Trustees by



Elizabeth Bown - Trustee

18 September 2026

Young at Heart Memories Café (SCIO)

Receipts and Payments Account for the year ended 1 June 2026

2025	RECEIPTS	2026	2025	PAYMENTS	2026
£ -	Fund Raising	£ 1,980	£ 1,260	Food & Meals	£ 1,788
1,103	Donations	4,846	489	Memory Gifts	366
-	Blue Door	1,794	905	Venue Hire	935
92	Bank Interest	80	134	Stationery & Postage	362
			136	Insurance	136
			-	Donations	50
			147	Activity costs	329
			3,071		3,966
			(1,876)	Surplus (Deficit) for Year	4,734
£ 1,195		£ 8,700	£ 1,195		£ 8,700

Young at Heart Memories Café (SCIO)

Independent Examiner's Report to the Trustees of Young at Heart Memories Café (SCIO)

I report on the accounts of the Charity for the year ended 1 June 2026.

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. 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 examinations 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 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 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.

4 Broad Street, Kirkwall, Orkney

Charles W. Flett

Charles W Flett CA
18 September 2026