

Company registration number SC234935 (Scotland)

Charity registration number SC024945 (Scotland)

**CAFE PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

# CAFE PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Miss A J McKeown (Treasurer / Secretary) Mr P M Hardie Mr P D Martin Mr R Cargill	
<b>Secretary</b>	Thorntons Law LLP	
<b>Country of incorporation</b>	United Kingdom (Scotland)	SC234935
<b>Charity registration</b>	Scotland	SC024945
<b>Principal address</b>	7 Brothock Bridge Arbroath Angus DD11 1NF	
<b>Registered office</b>	Whitehall House 33 Yeaman Shore Dundee DD1 4BJ	
<b>Independent examiner</b>	Murray Taylor Audit Limited 10 Murray Lane Montrose Angus DD10 8LF	
<b>Bankers</b>	Bank of Scotland Brothock Bridge Arbroath Angus DD11 1NF	
<b>Solicitors</b>	Thorntons Law LLP Whitehall House 33 Yeaman Shore Dundee DD1 4BJ	

---

# CAFE PROJECT

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 - 16

---

# CAFE PROJECT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 AUGUST 2025

---

The trustees present their annual report and financial statements for the year ended 31 August 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 C.A.F.E. Project (Community Alcohol Free Environment) opened its doors on 26 October 1996 in response to a clear need to provide activities and care for young people and those with disability.

It is based in the centre of Arbroath in the former St Andrews Church. On two floors, it has 2 large halls, 2 kitchens, toilets, office space, TV's and a computer room.

Initially rented, the premises were purchased in 2001 after a fund raising campaign.

The principal objectives are to work with Angus Council, statutory authorities and other voluntary organisations to promote the well being of those people of Arbroath and District and, in particular, those under the age of 25 years, to provide a safe alcohol and drug free venue for activities provided by the Project.

#### *Public benefit*

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

#### *Volunteers*

##### **Use of volunteers**

Trustees apart, we have 10 regular volunteers 4 of who are young people, and 1 full time worker and 4 part time workers.

# CAFE PROJECT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

---

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

In all of our activities, our overriding aim is to keep young people safe and promote positive attitudes, confidence and self-esteem, healthy lifestyles and acceptable behaviour. It is also our aim to equip them with a variety of "soft" skills thereby increasing their chance of obtaining employment. To that end, in particular, young people are encouraged to play a full part in helping to run the project and contribute to its development.

#### **We run a youth drop-ins 3 evenings per week.**

Activities include darts, arts and crafts, pool, bingo, table tennis, air hockey, game consoles and quizzes.

#### **We run a Drop-in for Primary 7 school children only, one evening per week**

Activities include darts, arts and crafts, pool, bingo, table tennis, air hockey, game consoles and quizzes.

#### **We run a drop-in for adults and young people with disabilities one evening per week.**

Activities include darts, arts and crafts, pool, bingo, table tennis, air hockey and game consoles

#### **We run a Tea Time Club for primary 4 to 7's, 3 afternoons per week.**

Activities include darts, arts and crafts, pool, bingo, table tennis, air hockey, game consoles and quizzes.

#### **We run a holiday club for primary 4 to 7's 3 afternoons per week during school holidays.**

Activities include darts, arts and crafts, pool, bingo, table tennis, air hockey, game consoles and quizzes.

#### **We run a pensioners club 2 afternoons per week.**

Activities include, bingo, quizzes, pool, live music, teas and coffees and a good old chit chat.

The premises, both upstairs and downstairs, is also used by a variety of community groups.

### **Financial review**

During the year the charity has recorded a surplus of £21,079.

The trustees are very aware that regular donations are required and are making huge efforts to secure funding.

As at 31 August 2025 there remained £168,035 of unrestricted reserves and £38,142 of restricted reserves.

#### *Reserves policy*

The Project's overriding policy is to meet its costs and hold a strategic reserve, the main part of which is invested in index-linked gilts and investment trusts yielding 3.4% p.a. in income. The principal items of expenditure were staff wages and pension costs, funded by grants from national and local trusts, public bodies, a Service Level Agreement with Angus Council, private donations and our own fundraising.

As ever, we are grateful to our donors and to our young people and volunteers for their fundraising activities.

#### *Major risks*

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

# CAFE PROJECT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

---

### Plans for future periods

In the last nine reports, we stated that in the uncertain economic times we had no plans to expand our services but that we were resolved to continue to provide and improve upon our present services. There is always, we believe, scope for innovation not least by adopting appropriate ideas from the young people themselves.

Of particular importance, in our view, is equipping young people for employment. We believe that can best be done by providing them with confidence and self assurance, self respect and respect for others, the ability to communicate clearly and to work with others. In addition, good manners are encouraged. Much can be achieved, in our experience, by young people assuming responsibility in helping to run the project.

In all that we do we will continue to promote the concepts we have developed for catering for marginalised members of society and, in particular, its young people and those with disability. We will continue to keep an eye on any fresh needs arising from further cutbacks in local government provision and see what we can do to help.

### Structure, governance and management

The C.A.F.E. Project is a company limited by guarantee under a Memorandum and Articles of Association. The Board of Trustees is responsible for corporate governance, strategy, policies and financial affairs of the Project. Trustees are assumed as necessary and appointed at the Annual General Meeting. Day to day management is delegated to two project managers.

Staff and volunteers are subject to Enhanced Disclosure. Trustees, staff and volunteers are issued with copies of the projects and procedures, all of which are based on those of Angus Council. Induction of staff and volunteers is implemented by the project managers. Particular attention is given to child protection and health and safety issues. Regular support and supervision is provided by the Trustees. Policies and procedures are continually reviewed by trustees and staff. Reflecting the Project's concern for child protection, it employs both male and female staff assisted by both male and female volunteers.

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

Miss A J McKeown (Treasurer / Secretary)

Mr P M Hardie

Mr P D Martin

Mr R Cargill

Sheriff C N R Stein

(Resigned 13 September 2024)

### Recruitment and appointment of trustees

Trustees are assumed as necessary and appointed at the Annual General Meeting.

Should a person demonstrating relevant skills or experience present themselves to the board they may be considered for appointment as a trustee.

The trustees' report was approved by the Board of Trustees.

Mr P M Hardie

**Trustee**

21 May 2026

# CAFE PROJECT

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAFE PROJECT

---

I report on the financial statements of the charity for the year ended 31 August 2025, which are set out on pages 5 to 16.

### **Respective responsibilities of trustees and examiner**

The charity trustees (who are also the directors of CAFE Project for the purposes of company law) are responsible for the preparation of the financial statements 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)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

### **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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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

R J Sim F.C.C.A  
Murray Taylor Audit Limited  
10 Murray Lane  
Montrose  
Angus  
DD10 8LF

21 May 2026

# CAFE PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	82,673	8,288	90,961	79,060	3,594	82,654
Other trading activities	4	10,900	-	10,900	11,579	-	11,579
Investments	5	3,447	-	3,447	3,785	-	3,785
<b>Total income</b>		<u>97,020</u>	<u>8,288</u>	<u>105,308</u>	<u>94,424</u>	<u>3,594</u>	<u>98,018</u>
<b>Expenditure on:</b>							
Raising funds	6	2,054	-	2,054	2,637	-	2,637
Charitable activities	7	75,930	11,850	87,780	72,289	9,021	81,310
<b>Total expenditure</b>		<u>77,984</u>	<u>11,850</u>	<u>89,834</u>	<u>74,926</u>	<u>9,021</u>	<u>83,947</u>
 Net gains on investments	 12	 <u>5,605</u>	 <u>-</u>	 <u>5,605</u>	 <u>3,390</u>	 <u>-</u>	 <u>3,390</u>
<b>Net income/(expenditure)</b>		<u>24,641</u>	<u>(3,562)</u>	<u>21,079</u>	<u>22,888</u>	<u>(5,427)</u>	<u>17,461</u>
 Transfers between funds		 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>(2,441)</u>	 <u>2,441</u>	 <u>-</u>
<b>Net movement in funds</b>	<b>9</b>	<u>24,641</u>	<u>(3,562)</u>	<u>21,079</u>	<u>20,447</u>	<u>(2,986)</u>	<u>17,461</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2024		<u>143,394</u>	<u>41,704</u>	<u>185,098</u>	<u>122,947</u>	<u>44,690</u>	<u>167,637</u>
<b>Fund balances at 31 August 2025</b>		<u>168,035</u>	<u>38,142</u>	<u>206,177</u>	<u>143,394</u>	<u>41,704</u>	<u>185,098</u>

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



# CAFE PROJECT

## STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Property, plant and equipment	14		59,657		62,206
Investments	15		94,698		85,995
			<u>154,355</u>		<u>148,201</u>
<b>Current assets</b>					
Inventories	16	200		125	
Cash at bank and in hand		55,931		40,934	
			<u>56,131</u>	<u>41,059</u>	
<b>Current liabilities</b>	17	(4,309)		(4,162)	
			<u>51,822</u>		<u>36,897</u>
<b>Net current assets</b>					
			<u>206,177</u>		<u>185,098</u>
<b>Total assets less current liabilities</b>					
			<u><u>206,177</u></u>		<u><u>185,098</u></u>
<b>The funds of the charity</b>					
Restricted income funds	19		38,142		41,704
Unrestricted funds	20		168,035		143,394
			<u>206,177</u>		<u>185,098</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 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 21 May 2026

Mr P M Hardie  
Trustee

# CAFE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

---

### 1 Accounting policies

#### Charity information

CAFE Project is a private company limited by guarantee incorporated in Scotland. The registered office is Whitehall House, 33 Yeaman Shore, Dundee, DD1 4BJ.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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.

# CAFE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### 1.6 Property, plant and equipment

Property, plant and equipment 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:

Land and buildings	2% straight line basis
Furniture and equipment	20% straight line basis
Motor vehicles	25% straight line basis

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 Non-current investments

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

#### 1.8 Impairment of non-current 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).

#### 1.9 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

# CAFE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 1 Accounting policies

(Continued)

#### 1.10 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 trade and other receivables 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 trade and other payables 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 payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

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

#### 1.11 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.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 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.

# CAFE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 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	36,633	8,288	44,921	19,020	3,594	22,614
Grants	46,040	-	46,040	60,040	-	60,040
	<u>82,673</u>	<u>8,288</u>	<u>90,961</u>	<u>79,060</u>	<u>3,594</u>	<u>82,654</u>

### 4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Coffee bar income	4,959	5,357
Teatime club	717	831
Monday night club	1,080	852
Pool table income	1,481	1,477
Room hire	2,620	3,025
Air hockey income	43	37
	<u>10,900</u>	<u>11,579</u>
Other trading activities		

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Dividend income	<u>3,447</u>	<u>3,785</u>

### 6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Coffee bar supplies	<u>2,054</u>	<u>2,637</u>

# CAFE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 7 Expenditure on charitable activities

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Direct costs</b>		
Staff costs	46,800	45,693
Depreciation and impairment	2,549	2,549
Activities and food expenses	228	641
Heat, light and power	1,910	2,385
Insurance	4,041	6,464
Repairs and maintenance	22,917	14,912
Telephone	1,241	469
Sundry expenses	360	532
Bank charges	120	-
	<u>80,166</u>	<u>73,645</u>
<b>Share of support and governance costs (see note 8)</b>		
Governance	7,614	7,665
	<u>87,780</u>	<u>81,310</u>
<b>Analysis by fund</b>		
Unrestricted funds	75,930	72,289
Restricted funds	11,850	9,021
	<u>87,780</u>	<u>81,310</u>

#### 8 Support costs allocated to activities

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Governance	<u>7,614</u>	<u>7,665</u>
<b>Governance costs comprise:</b>	<b>2025 £</b>	<b>2024 £</b>
Independent examination fees	3,120	3,120
Payroll and bookkeeping costs	3,690	3,775
Legal and professional	804	770
	<u>7,614</u>	<u>7,665</u>

# CAFE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

<b>9</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	3,120	3,120
	Depreciation of owned property, plant and equipment	2,549	2,549
		<u>          </u>	<u>          </u>

### 10 Trustees

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

### 11 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	5	5
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	43,898	42,940
Other pension costs	2,902	2,753
	<u>          </u>	<u>          </u>
	46,800	45,693
	<u>          </u>	<u>          </u>

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

### 12 Gains and losses on investments

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gains/(losses) arising on:		
Revaluation of investments	5,605	3,390
	<u>          </u>	<u>          </u>

### 13 Taxation

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

# CAFE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 14 Property, plant and equipment

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 September 2024	108,523	22,792	1,500	132,815
At 31 August 2025	108,523	22,792	1,500	132,815
<b>Depreciation and impairment</b>				
At 1 September 2024	47,076	22,033	1,500	70,609
Depreciation charged in the year	2,170	379	-	2,549
At 31 August 2025	49,246	22,412	1,500	73,158
<b>Carrying amount</b>				
At 31 August 2025	59,277	380	-	59,657
At 31 August 2024	61,447	759	-	62,206

### 15 Fixed asset investments

	Listed investments £	
<b>Cost or valuation</b>		
At 1 September 2024	85,995	
Additions	3,097	
Valuation changes	5,606	
	<hr/>	
At 31 August 2025	94,698	
	<hr/>	
<b>Carrying amount</b>		
At 31 August 2025	94,698	
	<hr/> <hr/>	
At 31 August 2024	85,995	
	<hr/> <hr/>	
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Investments at fair value comprise:		
Cash	38,870	35,773
Listed investments	55,828	50,222
	<hr/>	<hr/>
	94,698	85,995
	<hr/>	<hr/>



# CAFE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 15 Fixed asset investments

(Continued)

#### Fixed asset investments revalued

Investments are stated at market value which is the value per the stock exchange. The historical cost of the investments is £82,011 (2024 - £78,657).

### 16 Inventories

2025	2024
£	£

Raw materials and consumables	200	125
	<u>200</u>	<u>125</u>

### 17 Current liabilities

2025	2024
£	£

Other taxation and social security	347	323
Other payables	549	473
Accruals and deferred income	3,413	3,366
	<u>4,309</u>	<u>4,162</u>

### 18 Retirement benefit schemes

2025	2024
£	£

#### Defined contribution schemes

Charge to profit or loss in respect of defined contribution schemes	2,902	2,753
	<u>2,902</u>	<u>2,753</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# CAFE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 19 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 September 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2025 £
Property grant	32,017	-	(1,057)	-	30,960
Roof work donation	1,376	7,258	(8,634)	-	-
Michael Cadman	2,307	-	-	-	2,307
Dance wall donations	4,494	-	-	-	4,494
Pensioners group	1,510	1,030	(2,159)	-	381
	<u>41,704</u>	<u>8,288</u>	<u>(11,850)</u>	<u>-</u>	<u>38,142</u>
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
Property grant	33,074	-	(1,057)	-	32,017
Roof work donation	1,376	-	-	-	1,376
Michael Cadman	2,307	-	-	-	2,307
Dance wall donations	4,494	-	-	-	4,494
Pensioners group	3,439	3,594	(7,964)	2,441	1,510
	<u>44,690</u>	<u>3,594</u>	<u>(9,021)</u>	<u>2,441</u>	<u>41,704</u>

The specific purposes for which the funds are to be applied are as follows:

Property Grant - There have been various grants received for the upgrade of the property. These grants are being reduced in line with the depreciation policy.

Roof work donations - Donations were received to fund roof repairs, any excess funds will be carried forward to be used on future roof repairs.

Michael Cadman - Monies received to set up a music project.

Dance wall donations - These were received to fund a potential dance which is still under discussion as to whether this will go ahead.

Pensioners Club - To provide drop in sessions for the elderly.

# CAFE PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 20 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 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 August 2025 £
General funds	143,394	97,020	(77,984)	-	5,605	168,035
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 August 2024 £
General funds	122,947	94,424	(74,926)	(2,441)	3,390	143,394

#### 21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 August 2025:</b>			
Property, plant and equipment	28,317	31,340	59,657
Investments	94,698	-	94,698
Current assets/(liabilities)	45,020	6,802	51,822
	168,035	38,142	206,177
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>			
Property, plant and equipment	29,430	32,776	62,206
Investments	85,995	-	85,995
Current assets/(liabilities)	27,969	8,928	36,897
	143,394	41,704	185,098

#### 22 Related party transactions

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