

**Charity Ref : SC050313**

**Young at Heart Memories Café (SCIO)**

**Accounts for the year ended 1 June 2025**

**Young at Heart Memories Café (SCIO)**

**Balance Sheet as at 1 June 2025**

<u>2024</u>		<u>2025</u>
	<u>Cash at Bank</u>	
£ 7,183	On Treasurers Account	£ 5,307
<u>£ 5,239</u>		<u>£ 5,307</u>
	Represented by:-	
£ 5,239	Reserves Brought Forward	£ 7,183
1,944	Surplus (Deficit) for Year	(1,876)
<u>£ 7,183</u>		<u>£ 5,307</u>

Signed on behalf of the Trustees by

[Redacted Signature]

11 August 2025

**Young at Heart Memories Café (SCIO)**

**Receipts and Payments Account for the year ended 1 June 2025**

<b>RECEIPTS</b>			<b>PAYMENTS</b>		
<u>2024</u>		<u>2025</u>	<u>2024</u>		<u>2025</u>
£ 1,000	Grant - Tesco Groundworks	£ -	£ 1,595	Food & Meals	£ 1,260
1,753	Donations	1,103	317	Memory Gifts	489
2,520	Blue Door	-	728	Venue Hire	905
86	Bank Interest	92	106	Stationery & Postage	134
			165	Insurance	136
			-	Donations	-
			504	Activity costs	147
			3,415		3,071
			1,944	Surplus (Deficit) for Year	(1,876)
<u>£ 5,359</u>		<u>£ 1,195</u>	<u>£ 5,359</u>		<u>£ 1,195</u>

**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 2025.

**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.

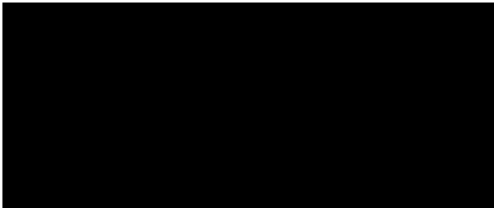
**Basis of independent examiner's statement**

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 Regulationshave 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.



11 August 2025