

**MACTAGGART COMMUNITY CYBERCAFE  
(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**


**FOR THE YEAR ENDED  
31 MARCH 2015**

COMPANY REGISTRATION No. SC189928

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A17	10/09/2015	#265
COMPANIES HOUSE		

**MACTAGGART COMMUNITY CYBERCAFE - REG NO SC189928**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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**FOR THE YEAR ENDED 31ST MARCH 2015**

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**MACTAGGART COMMUNITY CYBERCAFE  
COMPANY INFORMATION**

**Directors and Trustees:**

Sir J A Mactaggart  
Lady C E Mactaggart  
F M Mactaggart

**Secretary and Registered Office**

Angela Dunbar  
30 Mansefield Place  
Port Ellen  
Isle of Islay  
Argyll PA42 7BJ  
Scotland

**Charity Registration number**  
SC028306, registered in Scotland

**Company Registration number**  
SC189928, registered in Scotland

**Independent Examiner**

Antoinette Gorst FCCA  
Anstee Gorst  
Chartered Certified Accountants  
Unit 4 Eaton Court  
Colmworth Business Park  
Eaton Socon  
St Neots  
Cambs, PE19 8ER

**Bankers**

Bank of Scotland  
Shore Street  
Bowmore  
Isle of Islay  
PA43 7LB

**MACTAGGART COMMUNITY CYBERCAFE  
(A COMPANY LIMITED BY GUARANTEE)  
ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES**

The directors and trustees present their annual report for the year to 31st March 2015.

The company, registered in Scotland no SC189928, is limited by guarantee without share capital, and the charity is no. - SC028306 constituted 31st August 1998, Scottish charity

**Objectives of the charity**

The objectives are to provide a secure supervised supportive environment for children and young people, free from drugs, alcohol, bullying, religious, sexual and racial discrimination with a view to improving their conditions of life, and to:-

Encourage computer skills and to supply training to enhance the quality of life within the community.

Encourage responsibility, respect and self confidence in youth.

Provide recreational facilities and opportunities.

**Review of the Charity's activities**

The main objectives and activities for the year continued to focus upon the provision of safe and secure environment. The strategy employed to assist the charity to meet these objectives included the following:

Communication with the main user groups being teenagers and younger children and asking them what they need from the project.

Running specific activities to motivate young users

Providing classes and workshops on a regular basis to allow the users to engage in creating items.

**Main Objectives for next year**

To continue to offer our facilities and create and develop new activities for our young people and the community to enhance their quality of life.

To build on the activities in general and to raise the profile of the CyberCafe as a place to be used by the community as a whole.

To be a valued contributor to Port Ellen and Islay community, working in partnership with other local organisations.

**MACTAGGART COMMUNITY CYBERCAFE .  
(A COMPANY LIMITED BY GUARANTEE)  
ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES cont'd**

**Achievements and Performance**

The main objective of the charity is to provide a safe and secure environment for young people to come socialise and enjoy taking part in a variety of activities and workshops.

Arts & Crafts	Our Arts and craft is still very popular with our younger users, they have created lots of lovely items. This year they helped make a guy fawkes for the local bonfire night.
Crochet and needle classes	This class has continued with popular demand from some of our younger users. There was a competition at our local quilters and with the help of Emily, a young adult willing to volunteer & pass on her quilting knowledge. The kids each made a square with their favourite things of Scotland as 'Scotland' was the theme. The squares were joined together to make a lovely quilt. We won 1st prize and we were all happy at what our young people had achieved.
Bingo	We offer bingo to members of the community but it is particularly well attended by the elderly members of the community throughout the year on a weekly basis.
Computer Classes	We provided computer classes for all ages in the community teaching the basic skills of how to use a computer. This was run as weekly classes over a period of time and is very popular with senior citizens of the community.
Group Nights	Our group nights are still very popular with our younger users, with 35 users altogether in our group 1. Our group 2 has been less successful with regular attendance but we hope this will change next year when our younger ones move up.
Youth Dances	We have had regular dances for our younger users they really enjoy coming along. We also worked with and joined in a few of Islay & Jura youth actions dances which allowed us to have a different experience.
Easter Egg Hunt	Last Easter we started an Easter egg hunt within the village as there was no activities like this for young people. We hid laminated egg cards (created by our Arts & crafts class) on the local beach. Whoever collects the most wins our Easter prize but all participants get an Easter bag. It has been a great hit and we hope to continue for many years
Planting tubs	We collected money from local business and fundraised locally to raise enough funds to purchase materials to plant eight tubs on the local green at the front of the village. We feel the youth done a great job in helping to put something back into their community.
Halloween Fun	We opened the CyberCafe up on Halloween for all the trick & treaters. They had to crawl through the cob webbed door and tackle our tricks before they finally got their treat. We had over 50 young people, which has increased since last year. Lets hope we can keep up with the fun tricks for next year!

**Other Activities**

Easter Egg Quiz	We also had an Easter quiz at our group nights with them participating in a team quiz with a Variety of knowledge and fun questions. The winning team won a selection of Easter treats.
Competitions	At Christmas time we had a table football and air hockey competition for 8-11 year olds and for the older ones 12+ they had a pool competition. Both nights were very successful and the winners got their own trophy.
Winter Fun days	This was a family social day where parents and kids could come along and meet up, we offered fun games for the kids and a cuppa and home baking for the parents. We also fundraised at these events

**MACTAGGART COMMUNITY CYBERCAFE  
(A COMPANY LIMITED BY GUARANTEE)  
ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES cont'd**

Christmas sale	We had a christmas sale a fun day for families to attend. Our young crochet & knitters show cased some of the lovely items they had made and of course the quilt. We also had a tombola, games, tea/coffee and cake.
BBQs	We joined Islay and Jura youth actions BBQ down at Kilnaughton this year again, it was another fantastic day filled with lots of fun.
Events	We continue to attend local events i.e. our local beach rugby with a stall of slush, juice and confectionary. Attending large events like these boost our sales. the cobbed web door and tackle or our tricks before they finally got their treat. We had over 40 young people and we are looking forward to making this a yearly event.
Group Nights	We have a great selection of games equipment, including board games, xbox and xbox kinect. We hold games nights and our users can access the games at anytime during our opening hours.
Events	We attended our local sports day, festival of the sea and beach rugby with a stall of slush juice and confectionary. Attending large events like these boost our sales.

The management committee during the period of the report, who were not directors of the company, were

George McGilvary (Chair)  
Rebekah Hart (Treasurer)  
Angela Dunbar (Company Secretary)  
Margaret Mary Cameron  
Margaret Aird  
Katie Bonar  
Hazel Campbell  
Dr. Jean Knowles  
Michaela Hart  
Megan Shedden

Management Committee met at least quarterly intervals and report to the Directors of the company on a regular basis.

#### **Recruitment, induction and training of Directors / Trustees**

Members of the management committee are volunteers and do not serve as Directors. Their applications are reviewed by the Board of Directors to ensure their suitability for that role.

The induction process includes attending a board meeting prior to being formally appointed so that potential committee members can gain a better appreciation of what is required. We are currently producing an induction pack which will include a copy of the Cybercafe Mission Statement document, as a registered company limited by guarantee booklets produced by Companies House which explain the role of a Director and as we also a charity some information produced by the Office of the Scottish Charities Regulator.

#### **Role of Volunteers**

Our main volunteer is our Chair, who looks after the facility, computer needs and staff.  
All the Management Committee Members are volunteers, who fulfill this role to ensure that the Cybercafe is well governed and meets the requirements of the Companies Act. In addition to these requirements, at the monthly board meetings, the management committee review progress of current work and discuss any action required & consider new projects.

We have volunteers who help with fundraising events on an as and when basis, this involves anything from baking to running stalls at local events. Our Most dedicated volunteers are our "Little Helpers" who regularly help staff with variety of tasks.

#### **Principle Funding Sources**

The principle funding sources in the year were the MacTaggart Third Fund, the Ian MacTaggart Trust, The Schroder Foundation and Sandy MacTaggart, along with SVCO who all funded general running costs and wages.

#### **Financial review**

The organisation had a surplus of £6192. Total funds at the end of the year were £41565 of which £41347 were unrestricted.

**MACTAGGART COMMUNITY CYBERCAFE  
(A COMPANY LIMITED BY GUARANTEE)  
ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES cont'd**

**Reserves Policy**

The current policy is to retain sufficient funds required to meet the cost of salaries, insurance, other regular commitments for a period of 3 months which equates to £10,000. This also includes a contingency for a temporary general manager should our present volunteer manager be absent.

**Investment Policy**

The Management Committee have considered the most appropriate policy for investing funds and has found that short to medium term investment of funds should be held in a mixture of current and deposit bank accounts.

**Strategy and Risk Review**

The Management Committee have carried out a detailed review of the cybercafe's activities, a Strategic Plan is in draft form. They will continue to monitor progress against the strategic objectives set out in this plan and have a comprehensive review of the plan annually.

The Management Committee have examined the major strategic, business and operational risks which the Cybercafe faces and implemented a risk management strategy, which comprises:-

- An annual review of the risks which the Cybercafe may face.
- The establishment of procedures designed to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on the Cybercafe should any of those risks materialise.

**Principal office of the charity**

As from 26th September 2006, the principal administrative office of the charity was at the Mactaggart Community Cybercafe, Mansefield Place, Port Ellen, Isle of Islay PA42 7BJ.

Account examination was performed by Antoinette Gorst FCCA

**Directors Responsibilities**

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and :

- select suitable accounting policies and then apply them
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is in appropriate to assume that the company will continue on that basis

The Management Committee are responsible for ensuring that the company keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. In addition, the directors are responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

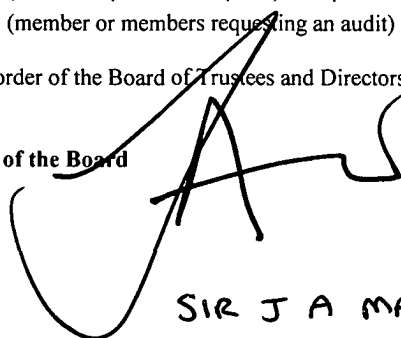
**Auditors**

For the financial year ended 31st March 2015 the company was entitled to exemption from audit under section 477 (small companies exemption) Companies Act 2006; and no notice has been deposited under section 476 (member or members requesting an audit)

Signed by order of the Board of Trustees and Directors

On Behalf of the Board

Director



SIR J A MACTAGGART

31 AUGUST 2015

**INDEPENDENT EXAMINERS REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED ACCOUNTS OF  
MAC TAGGART COMMUNITY CYBERCAFE  
(A COMPANY LIMITED BY GUARANTEE)  
FOR THE YEAR ENDED 31ST MARCH 2015**

I report on the accounts of the company for the year ended 31 March 2015, which are set out on pages 7 to 14

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) 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) (a) to (c) of the 2006 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 report**

My examination is carried out in accordance with Regulation 11 of the 2006 Account Regulations. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts present with those records. It also includes consideration of any unusual items or disclosures in the account, and seeks explanation from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for any 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 Regulation 4 of the 2006 Accounts Regulations and section 44(1)(a) of the 2005 Act; and

To prepare accounts which accord with the accounting records and comply with Regulation 8 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.

Antoinette Gorst FCCA  
Anstee Gorst  
Chartered Certified Accountants  
Ground Floor Offices  
Unit 4 Eaton Court  
Colmworth Business Park  
Eaton Socon



A GORST FCCA

9 SEPT 2015



**MACTAGGART COMMUNITY CYBER CAFÉ**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR YEAR ENDED 31 MARCH 2015**

	Notes	Unrestricted Funds £	Restricted Funds £	Restricted Capital Fund £	Total Funds 2015 £	Total Funds 2014 £
<b>INCOMING RESOURCES</b>						
<b>Incoming resources from generated funds</b>						
<i>Voluntary income</i>						
Grants	2	0	4,379	0	4,379	14,657
Donations	2	37,192	0	0	37,192	19,857
<i>Activities for generating Funds</i>						
Fundraising		3,383	0	0	3,383	1,441
Turnover	3	4,246	0	0	4,246	5,607
<i>Investment income</i>		0	0	0	0	1
<b>Incoming resources from Charitable activities</b>						
Rent		5,100	0	0	5,100	5,040
Other income		200	0	0	200	752
<b>TOTAL INCOMING RESOURCES</b>		<u>50,121</u>	<u>4,379</u>	<u>0</u>	<u>54,500</u>	<u>47,355</u>
<b>RESOURCES EXPENDED</b>						
<b>Cost of generating funds</b>						
Fundraising costs		576	0	0	576	831
Cost of goods sold		3,112	0	0	3,112	2,883
<b>Charitable activities</b>						
Cost of activities in furtherance of the charity's objectives		33,542	10,028	0	43,570	55,471
<b>Governance costs</b>						
Accounting and legal costs		1,050	0	0	1,050	1,050
<b>TOTAL RESOURCES EXPENDED</b>	4	<u>38,280</u>	<u>10,028</u>	<u>0</u>	<u>48,308</u>	<u>60,235</u>
<b>NET MOVEMENT IN FUNDS</b>	13	11,841	(5,649)	0	6,192	(12,880)
<b>TRANSFERS</b>		0	0	0	0	0
<b>TOTAL FUNDS AT 1 APRIL 2014</b>		29,506	5,867	0	35,373	48,253
<b>TOTAL FUNDS AT 31 MARCH 2015</b>		<u>41,347</u>	<u>218</u>	<u>0</u>	<u>41,565</u>	<u>35,373</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities

**MACTAGGART COMMUNITY CYBER CAFÉ  
BALANCE SHEET  
AS AT 31 MARCH 2015**

	Note	2015	2014
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	9	9,164	14,106
<b>CURRENT ASSETS</b>			
Debtors	10	5,304	950
Cash at bank and in hand		<u>28,728</u>	<u>23,263</u>
		<u>34,032</u>	<u>24,213</u>
<b>CREDITORS: Amounts falling due within one year</b>	11	<u>1,631</u>	<u>2,946</u>
<b>NET CURRENT ASSETS</b>		32,401	<u>21,267</u>
<b>NET ASSETS</b>		<u>£41,565</u>	<u>£35,373</u>
<b>REPRESENTED BY:</b>		£	£
Restricted	13	218	5,867
Unrestricted and designated funds	13	<u>41,347</u>	<u>29,506</u>
<b>TOTAL FUNDS</b>		<u>£41,565</u>	<u>£35,373</u>

For the year ending 31/03/2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities;

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

The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board of Directors on 1st Sep 2015 and signed on its behalf

Director  
Sir John MacTaggart

Date 11/9/15

**MACTAGGART COMMUNITY CYBER CAFÉ  
NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 MARCH 2015**

## **1 ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

### **1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention in accordance with the Companies Act 2006 and the statement of Recommended Accounting Practice: Accounting and Reporting by Charities issued in March 2005

### **1.2 Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

### **1.3 Incoming Resources from generated funds**

b) Grants and donations are fully recognised in the Statement of Financial Activities in the year in which they are receivable

Grants for the purchase of fixed assets are credited to restricted income resources when receivable

### **1.4 Resources Expended**

Expenditure is recognised on an accrual basis as a liability when incurred. Expenditure is net of Vat.

Costs of generating funds comprise the costs associated with attracting voluntary income

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are absorbed by Cybercafe as they are immaterial amounts to be apportioned.

### **1.5 Fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	15% on written down value
TV & Music Equipment	25% on written down value
Furniture, Fixtures & Fittings	25% on written down value
Computer Equipment	10% on written down value
Buildings and improvements	10% on cost

**MACTAGGART COMMUNITY CYBER CAFÉ  
NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 MARCH 2015**

**2 DONATIONS AND GRANTS**

	Unrestricted	Restricted	2015 Total	2014 Total
<b>Grants</b>				
SCVO Wages	0	4,379	4,379	2,392
Argyll & Bute Employability	0	0	0	1,697
Big Lottery Fund	0	0	0	1,918
Hugh Fraser Foundation	0	0	0	1,000
JHT Charitable Trust	0	0	0	250
NHS Grant	0	0	0	1,400
Robertson Trust	0	0	0	6,000
	<u>0</u>	<u>4,379</u>	<u>4,379</u>	<u>14,657</u>
<b>Donations</b>				
Mactaggart Third Fund	14,790	0	14,790	6,660
Iain Mactaggart Trust	15,790	0	15,790	6,240
The Schroder Foundation	2,500	0	2,500	2,500
Sandy Mactaggart	3,000	0	3,000	0
Daigeo	214	0	214	0
Other	898	0	898	4,457
	<u>37,192</u>	<u>0</u>	<u>37,192</u>	<u>19,857</u>

**3 INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted	Restricted	2015 Total	2014 Total
<b>Turnover</b>				
Café Sales	3,138	0	3,138	4,362
Pool and Snooker	85	0	85	214
Computer Income	1,023	0	1,023	1,031
	<u>4,246</u>	<u>0</u>	<u>4,246</u>	<u>5,607</u>

**MACTAGGART COMMUNITY CYBER CAFÉ**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 MARCH 2015**

	<b>Basis of Allocation</b>	<b>Other Activities</b>	<b>Cyber café</b>	<b>2015 Total</b>	<b>2014 Total</b>
<b>4 TOTAL RESOURCES EXPENDED</b>					
<b>Cost directly allocated to activities</b>					
Activity Expenses	Direct	629	0	629	2,666
Lunch club expenses	Direct	886	0	886	1,321
Cost of Sales	Direct	3,112	0	3,112	2,883
Staff costs	Direct	647	23,905	24,552	1,783
		<u>5,274</u>	<u>23,905</u>	<u>29,179</u>	<u>8,653</u>
<b>Support costs allocated to activities</b>					
Premises	Usage	6	5,050	5,056	6,563
General Staff and finance staff	Usage	0	75	75	32,056
Communications and general expenses	Usage	0	662	2,511	1,740
Travel & Volunteer expenses	Usage	73	2,076	2,149	876
Depreciation	Usage	0	4,942	4,942	5,298
Finance charges	Usage	0	97	97	62
Fundraising	Usage	0	576	576	831
IT Expenses	Usage	0	822	822	782
Governance costs	Usage	0	2,901	2,901	3,374
		<u>79</u>	<u>17,201</u>	<u>19,129</u>	<u>51,582</u>
<b>Total resources expended</b>		<u><u>5,353</u></u>	<u><u>41,106</u></u>	<u><u>48,308</u></u>	<u><u>60,235</u></u>

**MACTAGGART COMMUNITY CYBER CAFÉ  
NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 MARCH 2015**

**5 NET INCOMING RESOURCES FOR THE YEAR**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation:		
Owned assets	<u>4,942</u>	<u>5,298</u>

**6 STAFF COSTS AND NUMBERS**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Staff costs were are follows		
Salaries and Wages including social security costs	24,552	32,648
Employers Social Security Costs	0	1,191
Total	<u><u>24,552</u></u>	<u><u>33,839</u></u>

No employee received emoluments of more than £60,000

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2015</b>	<b>2014</b>
Project Administrator	1	1
Supervisors	<u>1</u>	<u>1</u>
	<u><u>2</u></u>	<u><u>2</u></u>

**7 TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS**

No Trustees were remunerated (2014 Nil)

J McGilvary Business Services run by J Connor, daughter of Chairperson, was paid £2,258 for book keeping services and preparation of final accounts. (2014 £2,240)  
(2014 R Aitken, Step son of the chairperson was paid £50 for paint)

**8 TAXATION**

As a charity Mactaggart Community Cybercafe is exempt from tax on income and gains falling within section 466 to 493 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992. No tax charges have arisen in the Charity.

**MACTAGGART COMMUNITY CYBER CAFÉ**  
**NOTES TO THE FINANCIAL STATEMENTS -Continued**  
**FOR YEAR ENDED 31 MARCH 2015**

**9 TANGIBLE FIXED ASSETS**

<b>Cost :</b>	<b>Brought Forward</b>	<b>Additions</b>	<b>Disposals</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Buildings and Improvements	34,689	0	0	34,689
Equipment	6,538	0	0	6,538
TV & Music Equipment	1,906	0	0	1,906
Furniture & Fittings	14,455	0	0	14,455
Computer Equipment	9,493	0	0	9,493
	<u>67,081</u>	<u>0</u>	<u>0</u>	<u>67,081</u>

<b>Depreciation:</b>	<b>Brought Forward</b>	<b>Charge for year</b>	<b>Disposals</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Buildings and Improvements	29,264	3,469	0	32,733
Equipment	4,033	450	0	4,483
TV & Music Equipment	397	34	0	431
Furniture & Fittings	13,359	274	0	13,633
Computer Equipment	5,922	715	0	6,637
	<u>52,975</u>	<u>4,942</u>	<u>0</u>	<u>57,917</u>

<b>Net book value:</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Buildings and Improvements	1,956	5,425
Equipment	2,055	2,505
TV & Music Equipment	1,475	1,509
Furniture & Fittings	822	1,096
Computer Equipment	2,856	3,571
	<u>9,164</u>	<u>14,106</u>

**10 DEBTORS**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade Debtors	0	380
Taxation & Social Security	4,352	351
Other Debtors and prepayments	952	219
	<u>5,304</u>	<u>950</u>

**11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade creditors	47	103
Taxation and social security	0	717
Credit Cards	484	126
Sundry creditors and accruals	1,100	2,000
	<u>1,631</u>	<u>2,946</u>

**MACTAGGART COMMUNITY CYBER CAFÉ**  
**NOTES TO THE FINANCIAL STATEMENTS -Continued**  
**FOR YEAR ENDED 31 MARCH 2015**

**12 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
Tangible fixed Assets	9,164	0	0	9,164
Current Assets	23,751	10,000	281	34,032
Current Liabilities	(1,631)	0	0	(1,631)
	<u>31,284</u>	<u>10,000</u>	<u>281</u>	<u>41,565</u>

**13 MOVEMENT IN FUNDS**

	<b>At 31st March 2014 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Transfers £</b>	<b>At 31st March 2015 £</b>
<b>Restricted Funds</b>					
<b>Activities</b>					
Hugh Fraser Foundation	813	0	813	0	0
Big Lottery Fund	57	0	57	0	0
Garden Donations	228	0	63	0	165
	<u>1,098</u>	<u>0</u>	<u>933</u>	<u>0</u>	<u>165</u>
<b>Cybercafe Wages</b>					
SCVO Wages	0	4,379	4,379	0	0
Robertson Trust	4,000	0	4,000	0	0
Royal Bank of Scotland	716	0	716	0	0
Lloyds Foundation	53	0	0	0	53
	<u>4,769</u>	<u>4,379</u>	<u>9,095</u>	<u>0</u>	<u>53</u>
<b>Total Restricted Funds</b>	<u>5,867</u>	<u>4,379</u>	<u>10,028</u>	<u>0</u>	<u>218</u>
<b>Unrestricted Funds</b>					
<b>Designated funds</b>					
General - Mactaggart Cyber café	19,506	50,121	38,280	0	31,347
Designated funds general	10,000	0	0	0	10,000
<b>Total Unrestricted Funds</b>	<u>29,506</u>	<u>50,121</u>	<u>38,280</u>	<u>0</u>	<u>41,347</u>
<b>Total Funds</b>	<u>35,373</u>	<u>54,500</u>	<u>48,308</u>	<u>0</u>	<u>41,565</u>