

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

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2019**

Company registration no: SC189928

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**MACTAGGART COMMUNITY CYBERCAFE LTD
(A COMPANY LIMITED BY GUARANTEE)
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FOR THE YEAR ENDED 31ST MARCH 2019**

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MACTAGGART COMMUNITY CYBERCAFE LTD
COMPANY INFORMATION

Directors and Trustees:

Sir J A Mactaggart
F M Mactaggart
J A Mactaggart

Secretary and Registered Office

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 LTD
(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 2019.

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.

We received a donation from Islay energy trust to refurbish an area within the cyber café to set up a nearly new shop selling reused items received by donations from the community. The shop runs on volunteers and provides a monthly income to the general fund. The shop also provides an activity for retired members of the community and encourages socialising.

We have been working on the best use of the funding from the Lagaulin Legacy Fund. The funding is for a 'wish list' of things which mainly focused on the revamping and renovating of the building which houses the Cybercafe and to make it more attractive to the current and additional users.

We have been working closely with a consultant on a strategic plan for the Cybercafe, focussed on sustainability and funding sources. We will use this to focus on increasing the range of user groups and also on use of the space outwith the times children are using it.

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

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 appoint a manager for the centre, who will help drive the objectives forward and co-ordinate volunteers, staff.

To explore new ideas to to make the Cyber work as a more accessible attractive place for all members of the community.

To engage with other organisations within the community and develop working relationships

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.

Castaways Shop: The shop has been very successful and is enjoyed by all members of the local community and used by visiting tourists also.

Childrens Baking sessions: Have been popular for primary school aged children based on an 8 week block.

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.

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.

Ipad Classes The Ipad are currently used by the youthclubs at the weekend. The aim is to extend the club to include those who are isolated and less computer literate to help them access the internet and communication apps such as facetime.

Group Nights Our group 1 users continue to be popular with over 30 children attending. Our group 2 has increased extensively over the last year attracting children from all over the island

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

Achievements and Performance - cont

- T on a Tuesday** Offering a selection of homebaking, some of which is donated by members of the community. This weekly tea and cake afternoon is very well attended by young mums and the elderly. We have also involved the primary school on many occasions to encourage intergenerational socialising.
- Youth Dances** We have had regular dances for our younger users they really enjoy coming along.
- 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.
- Fashion Show** The children used their creativity to alter clothes from the Castways shop to hold a fashion show event where they modelled the reused clothes showing the community that recycling is the way forward and helping battle the stigma attached to reused clothes. This was also a good advertisement for Castaways and gave family and friends an opportunity to see whats on offer.

Other Activities

- Sunday Funday** Aimed at the younger children this activity is very popular on a Sunday afternoon and involves lots of games and arts/crafts. In the summer time we try to do activities on the beach.
- Movie nights** We offer regular movie nights and invite the children along.
- Christmas sale** We had a christmas sale a fun day for families to attend. We also had our grand raffle which was very successful.
- 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 management committee during the period of the report, who were not directors of the company, were

Susan Hamilton
 Lynn Jamieson
 Annmaree Boyle
 Elizabeth Morris (resigned July 19)
 Kate Brown
 Marylin Redmon (resigned July 19)
 Pamela McLellan-Baker

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

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

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

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.

Use it again shop is solely run by volunteers from the local community, mainly consisting of retired ladies.

Principle Funding Sources

The principle funding sources in the year were the MacTaggart Third Fund, the Ian MacTaggart Trust, The Robertson Trust, Islay Energy Trust and JHT Charitable Trust.

Financial review

The organisation had a general deficit, before transfers of £1,444. Total funds at the end of the year were £85,002 of which £6,990 were restricted and £78,012 were general.

Reserves Policy

Available reserves at the year end were £26,950 of these £10,000 were designated and the balance are held by the charity to ensure the objectives are met and the upkeep of the building can be maintained.

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.

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

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:-

- 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 2006. 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 2018 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

John A Mactaggart

**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 2019**

I report on the accounts of the company for the year ended 31 March 2019, 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.



12 DEC 2019

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

MACTAGGART COMMUNITY CYBER CAFÉ
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Restricted Capital Fund £	Total Funds 2019 £	Total Funds 2018 £
INCOMING RESOURCES						
Incoming resources from generated funds						
<i>Donations and legacies</i>						
Grants	2	0	11,066	0	11,066	57,176
Donations	2	20,011	430	0	20,441	21,468
<i>Other trading activities</i>						
Fundraising		2,789	0	0	2,789	2,881
Turnover	3	14,690	0	0	14,690	11,440
<i>Investments</i>		15	0	0	15	11
<i>Income from charitable activities</i>						
Rent		2,100	0	0	2,100	3,980
Other income		2,152	0	0	2,152	195
TOTAL INCOMING RESOURCES		<u>41,757</u>	<u>11,496</u>	<u>0</u>	<u>53,253</u>	<u>97,151</u>
RESOURCES EXPENDED						
<i>Raising funds</i>						
Fundraising costs		254	0	0	254	782
Cost of goods sold		2,909	0	0	2,909	2,146
<i>Charitable activities</i>						
Cost of activities in furtherance of the charity's objectives		40,037	16,370	0	56,407	42,459
TOTAL RESOURCES EXPENDED	4	<u>43,200</u>	<u>16,370</u>	<u>0</u>	<u>59,570</u>	<u>45,387</u>
NET MOVEMENT IN FUNDS	13	(1,444)	(4,874)	0	(6,318)	51,764
TRANSFERS		54,597	(54,597)	0	0	0
TOTAL FUNDS AT 1 APRIL 2018		24,859	66,461	0	91,320	39,556
TOTAL FUNDS AT 31 MARCH 2019		<u>78,012</u>	<u>6,990</u>	<u>0</u>	<u>85,002</u>	<u>91,320</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 2019

	Note	2019		2018	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9		51,062		8,259
CURRENT ASSETS					
Debtors	10	3,362		3,881	
Cash at bank and in hand		<u>32,184</u>		<u>82,368</u>	
		<u>35,546</u>		<u>86,249</u>	
CREDITORS: Amounts falling due within one year	11	<u>1,606</u>		<u>3,188</u>	
NET CURRENT ASSETS			33,940		83,061
NET ASSETS			<u>£85,002</u>		<u>£91,320</u>
					£84,997
REPRESENTED BY:			£		£
Restricted	13		6,989		66,461
Unrestricted and designated funds	13		<u>78,013</u>		<u>24,859</u>
TOTAL FUNDS			<u>£85,002</u>		<u>£91,320</u>

For the year ending 31/03/2019 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 16/12/2019 and signed on its behalf

Director
John A Mactaggart

Date

16/12/2019

**MACTAGGART COMMUNITY CYBER CAFÉ
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 MARCH 2019**

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 and in accordance with the companies Act 2006, charity law and regulation and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (applicable 1st January 2016)

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 Cybercafé 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 2019

2 DONATIONS AND LEGACIES

	Unrestricted	Restricted	2019 Total	2018 Total
Grants				
Community Learning Exchange	0	0	0	724
ACHA	0	500	500	0
Co-operative Community Fund	0	0	0	5,683
Diageo	0	0	0	60,000
Fourteen	0	66	66	(14,921)
Islay Energy Trust	0	2,000	2,000	2,000
JHT Charitable Trust	0	500	500	0
Robertson Trust	0	8,000	8,000	0
Youthlink Scotland	0	0	0	3,690
	<u>0</u>	<u>11,066</u>	<u>11,066</u>	<u>57,176</u>
Donations				
Mactaggart Third Fund	10,500	0	10,500	8,500
Iain Mactaggart Trust	8,500	0	8,500	8,500
Ardbeg Distillery	0	0	0	150
Other	1,011	430	1,441	4,318
	<u>20,011</u>	<u>430</u>	<u>20,441</u>	<u>21,468</u>

3 OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2019 Total	2018 Total
Turnover				
Café Sales	2,286	0	2,286	2,515
Pool and Snooker	96	0	96	36
Hire of Cyber	621	0	621	0
Club fees	2	0	2	207
Bingo	2,648	0	2,648	2,640
Shop sales	5,422	0	5,422	2,438
Sale of Teas	2,880	0	2,880	2,661
Computer Income	202	0	202	943
Sales of assets	533	0	533	0
	<u>14,690</u>	<u>0</u>	<u>14,690</u>	<u>11,440</u>

MACTAGGART COMMUNITY CYBER CAFÉ
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 MARCH 2019

	Basis of Allocation	Other Activities	Cyber café	2019 Total	2018 Total
4 TOTAL RESOURCES EXPENDED					
Cost directly allocated to activities					
Activity Expenses	Direct	163	477	640	1,219
Advertising	Direct	0	66	66	82
Heat, Light & Power	Direct	0	1,039	1,039	1,715
Shop expenses & set up	Direct	0	44	44	1,708
Lunch club expenses	Direct	0	0	0	128
Cost of Sales	Direct	0	2,909	2,909	2,146
Transport	Direct	0	0	0	0
Staff costs	Direct	0	0	0	70
		<u>163</u>	<u>4,535</u>	<u>4,698</u>	<u>7,068</u>
Support costs allocated to activities					
Premises	Usage	4,812	4,616	9,428	5,451
General Staff and finance staff	Usage	168	27,944	28,112	20,511
Communications and general expenses	Usage	2,975	246	3,221	2,901
Travel & Volunteer expenses	Usage	0	475	475	990
Depreciation and profit/loss on disposal	Usage	0	8,427	8,427	3,082
Finance charges	Usage	0	120	120	135
Fundraising	Usage	0	254	254	782
IT Expenses	Usage	0	1,051	1,051	939
Governance costs	Usage	0	3,784	3,784	3,527
		<u>7,955</u>	<u>46,917</u>	<u>54,872</u>	<u>38,319</u>
Total resources expended		<u><u>8,118</u></u>	<u><u>51,452</u></u>	<u><u>59,570</u></u>	<u><u>45,387</u></u>

MACTAGGART COMMUNITY CYBER CAFÉ
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 MARCH 2019

5 NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

Depreciation:

Owned assets

Disposal of assets

2019**£****2018****£**

3,718

2,509

0

573

6 STAFF COSTS AND NUMBERS**2019****£****2018****£**

Staff costs were are follows

Salaries and Wages including social security costs

27,983

20,511

Employers Social Security Costs

0

0

Total

27,983

20,511

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:

2019**2018**

Project Administrator

1

0

Supervisors

2

2

3

2

7 TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No Trustees were remunerated (2018 Nil)

There were no related party transactions in 2018 (2018 nil)

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 2019

9 TANGIBLE FIXED ASSETS

Cost :	Brought Forward	Additions	Disposals	Carried Forward
	£	£	£	£
Buildings and Improvements	34,689	44,939	0	79,628
Equipment	5,352	5,569	1,295	9,626
TV & Music Equipment	1,893	380	1,654	619
Furniture & Fittings	2,539	0	1,959	580
Computer Equipment	7,737	348	83	8,002
	<u>52,209</u>	<u>51,236</u>	<u>4,991</u>	<u>98,454</u>

Depreciation:	Brought Forward	Charge for year	Disposals	Carried Forward
	£	£	£	£
Buildings and Improvements	32,347	5,554	0	37,901
Equipment	3,751	1,062	1,144	3,669
TV & Music Equipment	1,108	136	1,032	212
Furniture & Fittings	2,377	3	1,812	568
Computer Equipment	4,367	741	66	5,042
	<u>54,275</u>	<u>7,496</u>	<u>4,054</u>	<u>47,392</u>

Net book value:	2019	2018
	£	£
Buildings and Improvements	41,727	2,342
Equipment	5,957	1,601
TV & Music Equipment	407	785
Furniture & Fittings	12	162
Computer Equipment	2,960	3,370
	<u>51,062</u>	<u>8,260</u>

10 DEBTORS

	2019	2018
	£	£
Trade Debtors	0	0
Taxation & Social Security	2,609	0
Other Debtors and prepayments	753	3,881
	<u>3,362</u>	<u>3,881</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	390	2,198
Taxation and social security	0	178
Credit Cards	170	339
Sundry creditors and accruals	1,046	473
	<u>1,606</u>	<u>3,188</u>

MACTAGGART COMMUNITY CYBER CAFÉ
NOTES TO THE FINANCIAL STATEMENTS -Continued
FOR YEAR ENDED 31 MARCH 2019

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Designated Funds	Restricted Funds	Total Funds
Tangible fixed Assets	51,062	0	0	51,062
Current Assets	18,557	10,000	6,989	35,546
Current Liabilities	(1,606)	0	0	(1,606)
	<u>68,013</u>	<u>10,000</u>	<u>6,989</u>	<u>85,002</u>

13 MOVEMENT IN FUNDS

	At 1st April 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31st March 2019 £
Restricted Funds					
Activities					
ACHA	0	500	333	0	167
Fourteen	0	66	0	66	0
Sport Relief	168	0	0	0	168
Community fund	4,159	0	231	3,928	0
Youthlink Cashback for Communities	3,690	0	2,766	0	924
JHT Charitable Trust	0	500	0	0	500
Donations	0	180	0	180	0
Garden Donations	499	250	100	0	649
	<u>8,516</u>	<u>1,496</u>	<u>3,430</u>	<u>4,174</u>	<u>2,408</u>
Other projects					
Diageo	57,945	0	5,941	50,423	1,581
Robertson Trust	0	8,000	5,000	0	3,000
Islay Energy Trust	0	2,000	2,000	0	0
Total Restricted Funds	<u>66,461</u>	<u>11,496</u>	<u>16,371</u>	<u>54,597</u>	<u>6,989</u>
Unrestricted Funds					
Designated funds					
General - Mactaggart Cyber café	14,859	41,757	43,200	54,597	68,013
Designated funds general	10,000	0	0	0	10,000
Total Unrestricted Funds	<u>24,859</u>	<u>41,757</u>	<u>43,200</u>	<u>54,597</u>	<u>78,013</u>
Total Funds	<u>91,320</u>	<u>53,253</u>	<u>59,571</u>	<u>109,194</u>	<u>85,002</u>