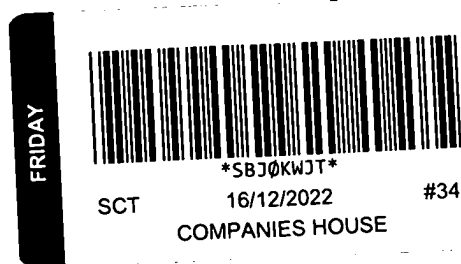


**MACTAGGART COMMUNITY CYBERCAFE  
(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31ST MARCH 2022**

**Company registration no: SC189928**



**MACTAGGART COMMUNITY CYBERCAFE  
(A COMPANY LIMITED BY GUARANTEE)  
INDEX TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

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**MACTAGGART COMMUNITY CYBERCAFE  
COMPANY INFORMATION**

**Directors and Trustees:**

Sir J A Mactaggart  
F M Mactaggart  
K M 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 CTA  
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 2022.

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 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:

Running specific activities to motivate young users

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

Let the premises to external groups for recreational and well being purposes specifically Toddler Group, Highland Dancing Classes and Yoga Classes

We continued to work closely with a consultant from MAYDS 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 outside the times children are using it.

Covid and the impact it has had on mental health and the economy have impacted on our work firstly we were unable to offer as many much needed services as we would have liked and when we did reopen we saw the major impact it has had on mental health and also the economic impact on families

We continue to build up partnerships with local agencies including Police and Social Work

to strengthen services for children and young people across the island and also to continue to work on our long term plan for new services and initiatives that would meet the needs and wants of children, young people their families and the local community this included detached/outreach youth services, young carers support, support for those with additional support needs, fashion design and music etc.

We look forward to all these projects and program being implemented and strengthened in the next financial year

**MACTAGGART COMMUNITY CYBERCAFE  
(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.

Continue to work in partnership with MAYDS

To explore new ideas 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.

Monday Club	Over 55's Arts, Craft and Social session.
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.
Friday night Kids Club	Arts & crafts Club for Primary School Children
Youth Forum	
ASN /Young Carers sessions	Offering a service of support to our ASN and Young Carers by way of offering them time away from the home, ensuring they are fed and clothed
Pre-Teens Gaming Club	
Sip n Snack Mental Health	Tea and a chat to support the more vulnerable members of the community
Pop up Shop	She Can teenage girls upcycling clothes and shoes which are then sold at pop up Events throughout the island.
Saturday night teen Club	
Summer Programme for 6 weeks	Outreach sessions, Summer teen camp out and Bushcraft Sessions
Counselling & Support	This year we were able to support offering counselling and play therapy sessions in our brand-new counselling room. Working alongside MAYDS we were also able to support young carers through providing respite at clubs etc., and in general families struggling through support via care packages and vouchers for fuel, electricity and food.
Outreach/Drug & Alcohol	
Girls Project and Employability	

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

**Other Activities**

Movie nights	We offer regular movie nights and invite the children along.
Christmas sale	We had a scaled down Christmas sale due to covid but it was still a fun day for families to attend.
Events	We continue to attend local events i.e. Feis, Sports and Gala Days and indoor markets

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

Susan Hamilton  
Lynn Jamieson  
Annmarie Boyle  
Kate Brown  
Jane Cameron

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

**MACTAGGART COMMUNITY CYBERCAFE  
(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 fulfil 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.

**Principle Funding Sources**

The principle funding sources in the year were the MacTaggart Third Fund, the Ian MacTaggart Trust, The Sisters Trust and the National Lottery.

**Financial review**

The organisation had a general surplus, before transfers of £27,221. Total funds at the end of the year were £78,638 of which £14,561 were restricted and £64,077 were general.

**Reserves Policy**

Available reserves at the year end were £36,656 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 £18,000.

**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  
(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 CTA

**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 2022 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 John A Mactaggart

23/11/22



**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 2022**

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 8 to 15

**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.

*At*      23/11/22

Antoinette Gorst FCCA CTA  
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 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Restricted Capital Fund £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOMING RESOURCES</b>						
<b>Incoming resources from generated funds</b>						
<i>Donations and legacies</i>						
Grants	2	0	59,286	0	59,286	41,455
Donations	2	47,175	0	0	47,175	12,062
<i>Other trading activities</i>						
Fundraising		238	0	0	238	15
Turnover	3	7,987	0	0	7,987	5,257
<i>Income from charitable activities</i>						
Rent		3,600	0	0	3,600	3,600
Other income		2	0	0	2	6
<b>TOTAL INCOMING RESOURCES</b>		<u>59,002</u>	<u>59,286</u>	<u>0</u>	<u>118,288</u>	<u>62,395</u>
<b>RESOURCES EXPENDED</b>						
<i>Raising funds</i>						
Fundraising costs		0	0	0	0	14
Cost of goods sold		345	0	0	345	1,054
<i>Charitable activities</i>						
Cost of activities in furtherance of the charity's objectives		31,436	58,730	0	90,166	87,446
<b>TOTAL RESOURCES EXPENDED</b>	4	<u>31,781</u>	<u>58,730</u>	<u>0</u>	<u>90,511</u>	<u>88,514</u>
<b>NET MOVEMENT IN FUNDS</b>	13	27,221	556	0	27,777	(26,119)
<b>TRANSFERS</b>		200	(200)	0	0	0
<b>TOTAL FUNDS AT 1 APRIL 2021</b>		36,656	14,205	0	50,861	76,980
<b>TOTAL FUNDS AT 31 MARCH 2022</b>		<u>64,077</u>	<u>14,561</u>	<u>0</u>	<u>78,638</u>	<u>50,861</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 2022**

	Note	2022	2021
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	9	38,864	39,631
<b>CURRENT ASSETS</b>			
Debtors	10	13,699	448
Cash at bank and in hand		35,015	26,055
		<u>48,714</u>	<u>26,503</u>
<b>CREDITORS: Amounts falling due within one year</b>	11	<u>8,940</u>	<u>15,273</u>
<b>NET CURRENT ASSETS</b>		39,774	11,230
<b>NET ASSETS</b>		<u>£78,638</u>	<u>£50,861</u>
<b>REPRESENTED BY:</b>		£	£
Restricted	13	14,561	14,205
Unrestricted and designated funds	13	64,077	36,656
<b>TOTAL FUNDS</b>		<u>£78,638</u>	<u>£50,861</u>

For the year ending 31/03/2022 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 18/8/22 and signed on its behalf

Director

Sir John A Mactaggart

Date

23/11/22

**MACTAGGART COMMUNITY CYBER CAFÉ  
NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 MARCH 2022**

## **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 2019)

### **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 2022**

**2 DONATIONS AND LEGACIES**

	Unrestricted	Restricted	2022 Total	2021 Total
<b>Grants</b>				
ACHA	0	0	0	0
HMRC furlough	0	4,921	4,921	8,437
Corra Foundation	0	0	0	8,800
Diageo	0	0	0	650
JHT Charitable Trust	0	0	0	3,600
Robertson Trust	0	0	0	8,000
South Islay Development	0	0	0	2,650
Co-op	0	350	350	0
National Lottery	0	20,000	20,000	6,150
IJCE	0	1,500	1,500	0
Sisters Trust	0	19,995	19,995	0
South Islay Developmetns	0	1,000	1,000	0
Inspiralba	0	3,420	3,420	0
Hubbub Foundation UK	0	3,000	3,000	0
Argyll & Bute Council	0	0	0	1,368
Youthlink Scotland	0	5,100	5,100	1,800
	<u>0</u>	<u>59,286</u>	<u>59,286</u>	<u>41,455</u>
<b>Donations</b>				
Mactaggart Third Fund	12,500	0	12,500	4,500
Iain Mactaggart Trust	12,500	0	12,500	7,562
The Whisky Exchange	19,800	0	19,800	0
Other	2,375	0	2,375	0
	<u>47,175</u>	<u>0</u>	<u>47,175</u>	<u>12,062</u>

**3 OTHER TRADING ACTIVITIES**

	Unrestricted	Restricted	2022 Total	2021 Total
<b>Turnover</b>				
Café Sales	66	0	66	0
Hire of Cyber	1,090	0	1,090	698
Bingo	1,673	0	1,673	446
Youth Income	917	0	917	214
Shop sales	101	0	101	16
Sale of Teas	934	0	934	1,216
Sale of services	3,206	0	3,206	2,667
	<u>7,987</u>	<u>0</u>	<u>7,987</u>	<u>5,257</u>

**MACTAGGART COMMUNITY CYBER CAFÉ**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 31 MARCH 2022**

	<b>Basis of Allocation</b>	<b>Community projects and activities</b>	<b>General activities</b>	<b>2022 Total</b>	<b>2021 Total</b>
<b>4 TOTAL RESOURCES EXPENDED</b>					
<b>Cost directly allocated to activities</b>					
Activity Expenses	Direct	9,475	1,232	10,707	5,602
Advertising	Direct	0	0	0	55
Heat, Light & Power	Direct	0	2,874	2,874	3,994
Cost of Sales	Direct	10	335	345	994
Staff costs	Direct	47,556	4,648	52,204	46,960
		<u>57,041</u>	<u>9,089</u>	<u>66,130</u>	<u>57,605</u>
<b>Support costs allocated to activities</b>					
Premises	Usage	502	4,501	5,003	12,295
Communications and general expenses	Usage	558	3,010	3,568	4,190
Travel & Volunteer expenses	Usage	629	1,060	1,689	633
Depreciation and profit/loss on disposal	Usage	0	7,057	7,057	6,817
Finance charges	Usage	0	62	62	32
IT Expenses	Usage	0	429	429	459
Governance costs	Usage	0	6,573	6,573	6,483
		<u>1,689</u>	<u>22,692</u>	<u>24,381</u>	<u>30,909</u>
<b>Total resources expended</b>		<u><u>58,730</u></u>	<u><u>31,781</u></u>	<u><u>90,511</u></u>	<u><u>88,514</u></u>

**MACTAGGART COMMUNITY CYBER CAFÉ  
NOTES TO THE FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 MARCH 2022**

**5 NET INCOMING RESOURCES FOR THE YEAR**

2022	2021
£	£
7,057	6,817

This is stated after charging:

Depreciation:

Owned assets

**6 STAFF COSTS AND NUMBERS**

2022	2021
£	£
51,507	46,477
51,507	46,477

Staff costs were are follows

Salaries and Wages including social security costs

Total

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:

2022	2021
1	1
2	2
3	3

Project Administrator

Supervisors

**7 TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS**

No Trustees were remunerated (2021 Nil)

There were no related party transactions in the year (2021 nil)

Jane Cameron, a member of the management committee, is paid for bookkeeping work carried out but this is carried out on commercial terms basis and timesheets and invoices are produced.

**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 2022**

**9 TANGIBLE FIXED ASSETS**

<b>Cost :</b>	<b>Brought Forward</b>	<b>Additions</b>	<b>Disposals</b>	<b>Carried Forward</b>
	£	£	£	£
Buildings and Improvements	80,226	4,716	0	84,942
Equipment	10,042	0	0	10,042
TV & Music Equipment	619	0	0	619
Furniture & Fittings	1,896	1,014	0	2,910
Computer Equipment	8,095	560	0	8,655
	<u>100,878</u>	<u>6,290</u>	<u>0</u>	<u>107,168</u>

<b>Depreciation:</b>	<b>Brought Forward</b>	<b>Charge for year</b>	<b>Disposals</b>	<b>Carried Forward</b>
	£	£	£	£
Buildings and Improvements	48,653	5,531	0	54,184
Equipment	5,434	392	0	5,826
TV & Music Equipment	390	57	0	447
Furniture & Fittings	627	359	0	986
Computer Equipment	6,143	718	0	6,861
	<u>61,247</u>	<u>7,057</u>	<u>0</u>	<u>68,304</u>

<b>Net book value:</b>	<b>2022</b>	<b>2021</b>
	£	£
Buildings and Improvements	30,758	31,573
Equipment	4,216	4,608
TV & Music Equipment	172	229
Furniture & Fittings	1,924	1,269
Computer Equipment	1,794	1,952
	<u>38,864</u>	<u>39,631</u>

**10 DEBTORS**

	<b>2022</b>	<b>2021</b>
	£	£
Trade Debtors	12,701	340
Other Debtors and prepayments	998	108
	<u>13,699</u>	<u>448</u>

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

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	2,967	4,188
Credit Cards	255	730
Sundry creditors and accruals	5,718	10,355
	<u>8,940</u>	<u>15,273</u>



**MACTAGGART COMMUNITY CYBER CAFÉ**  
**NOTES TO THE FINANCIAL STATEMENTS -Continued**  
**FOR YEAR ENDED 31 MARCH 2022**

**12 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Funds	Designated Funds	Restricted Funds	Total Funds
Tangible fixed Assets	38,864	0	0	38,864
Current Assets	24,153	10,000	14,561	48,714
Current Liabilities	(8,940)	0	0	(8,940)
	<u>54,077</u>	<u>10,000</u>	<u>14,561</u>	<u>78,638</u>

**13 MOVEMENT IN FUNDS**

	At 1st April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31st March 2022 £
<b>Restricted Funds</b>					
<b>Activities</b>					
Youthlink Cashback for Communities	924	0	924	0	0
A&B Council - teas	1,284	0	1,222	0	62
Garden Donations	487	0	14	0	473
Youthlink - Summer of Play	0	4,600	4,600	0	0
NHS	407	0	0	0	407
Shift the Power	4,822	0	4,822	0	0
IJCE	0	1,500	1,500	0	0
Sisters Trust	0	19,995	19,995	0	0
National Lottery (young start)	0	20,000	13,154	0	6,846
South Islay Developments	0	1,000	1,000	0	0
	<u>7,924</u>	<u>47,095</u>	<u>47,231</u>	<u>0</u>	<u>7,788</u>
<b>Other projects</b>					
PPE for preparing to open (Covid 19)	276	0	276	0	0
Furnishing the Future	501	0	284	0	217
Co-op	0	350	0	200	150
Spark Your Purpose	0	3,420	14	0	3,406
Community Fridge Project - Hubbub	0	3,000	0	0	3,000
Youthlink vouchers	0	500	500	0	0
	<u>777</u>	<u>7,270</u>	<u>1,074</u>	<u>200</u>	<u>6,773</u>
<b>Wages grants</b>					
Robertson Trust	5,504		5,504	0	0
HMRC furlough	0	4,921	4,921	0	0
	<u>5,504</u>	<u>4,921</u>	<u>10,425</u>	<u>0</u>	<u>0</u>
<b>Total Restricted Funds</b>	<u>14,205</u>	<u>59,286</u>	<u>58,730</u>	<u>200</u>	<u>14,561</u>
<b>Unrestricted Funds</b>					
<b>Designated funds</b>					
General - Mactaggart Cyber café	26,656	59,002	31,781	200	54,077
Designated funds general	10,000	0	0	0	10,000
<b>Total Unrestricted Funds</b>	<u>36,656</u>	<u>59,002</u>	<u>31,781</u>	<u>200</u>	<u>64,077</u>
<b>Total Funds</b>	<u>50,861</u>	<u>118,288</u>	<u>90,511</u>	<u>400</u>	<u>78,638</u>

**14 PURPOSE OF RESTRICTED FUNDS**

Restricted funds are to be used for specific purpose as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.