

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

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31ST MARCH 2021**

Company registration no: SC189928

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**MACTAGGART COMMUNITY CYBERCAFE
(A COMPANY LIMITED BY GUARANTEE)
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FOR THE YEAR ENDED 31ST MARCH 2021**

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**MACTAGGART COMMUNITY CYBERCAFE
COMPANY INFORMATION**

Directors and Trustees:

Sir J A Mactaggart
F M Mactaggart
K M Mactaggart (appointed 20 July 2020)

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 2021.

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.

To support families in need in the local and wider community, through community learning, access to services and funding.

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 items.

Let the premises to external groups for recreational and well-being purposes specifically Toddler Group, Highland Dance classes, Yoga sessions, private functions and children's parties.

Run a gender specific supporting young women and girls project

We have continued to work closely with MAYDS, to adapt our services during and moving out of the pandemic and it's accompanying restrictions. All employees other than the manager were placed on furlough. We continued to connect with young people and families through online youthwork, delivery of mental health packages in partnership with Islay High School and an online craft project aimed to connect the community when isolated. Staff continued to update their training from home, as well as widen their skills and knowledge base.

We connected with members of the community who were shielding.

**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

Adapt our services to allow for any ongoing restrictions

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.

The previous Castaways space was renovated into a creative space for young people to meet and take part in arts and craft sessions. It is the new location of the supporting young women and girls project.

Tuesday Teas: We have continued to run Tuesdays Teas and delivered takeaways to people in the village who were unable to come down

Kids Clubs: Our Kids and Youth Clubs ran at different points over the pandemic in accordance to regulations
We invested in roller skates and held classes instructing technique and safety as well as roller discos

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.

Bingo has closed and opened over the year in line with differing regulations

**MACTAGGART COMMUNITY CYBERCAFE
(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 home baking, 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.

Fashion Show The children again staged a fashion show used their creativity to alter clothes from the Castways shop where they modelled the reused clothes showing the community that recycling is the way forward and helping battle the stigma attached to reused clothes.

Other Activities

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 confectionery. 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
Kate Brown
Pamela McLellan-Baker
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.

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 Iain MacTaggart Trust, The Robertson Trust, Corra Foundation, the National Lottery and JHT Charitable Trust.

Financial review

The organisation had a general deficit, before transfers of £26,119. Total funds at the end of the year were £50,861 of which £15,522 were restricted and £35,339 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 £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
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT OF THE DIRECTORS AND TRUSTEES cont'**

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 inappropriate 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

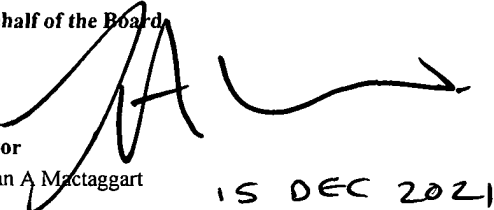
For the financial year ended 31st March 2021 the company was entitled to exemption from audit under section 477 (small companies exemption) Companies Act 2006; and no notice has been deposited under section 476 (member or members requesting an audit)

Signed by order of the Board of Trustees and Directors

On Behalf of the Board

Director

Sir John A Mactaggart



15 DEC 2021

**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 2020**

I report on the accounts of the company for the year ended 31 March 2021, 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.

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



17 DEC 2021

MACTAGGART COMMUNITY CYBER CAFÉ
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR YEAR ENDED 31 MARCH 2021

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Restricted Capital Fund £ | Total Funds 2021 £ | Total Funds 2020 £ |
|---|-------|----------------------------|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| INCOMING RESOURCES | | | | | | |
| <i>Incoming resources from generated funds</i> | | | | | | |
| <i>Donations and legacies</i> | | | | | | |
| Grants | 2 | 650 | 40,805 | 0 | 41,455 | 8,800 |
| Donations | 2 | 12,062 | 0 | 0 | 12,062 | 18,870 |
| <i>Other trading activities</i> | | | | | | |
| Fundraising | | 15 | 0 | 0 | 15 | 2,324 |
| Turnover | 3 | 5,257 | 0 | 0 | 5,257 | 13,929 |
| <i>Investments</i> | | 0 | 0 | 0 | 0 | 0 |
| <i>Income from charitable activities</i> | | | | | | |
| Rent | | 3,600 | 0 | 0 | 3,600 | 3,600 |
| Other income | | 6 | 0 | 0 | 6 | 10 |
| TOTAL INCOMING RESOURCES | | <u>21,590</u> | <u>40,805</u> | <u>0</u> | <u>62,395</u> | <u>47,533</u> |
| RESOURCES EXPENDED | | | | | | |
| <i>Raising funds</i> | | | | | | |
| Fundraising costs | | 14 | 0 | 0 | 14 | 416 |
| Cost of goods sold | | 1,054 | 0 | 0 | 1,054 | 3,305 |
| <i>Charitable activities</i> | | | | | | |
| Cost of activities in furtherance of the charity's objectives | | 60,155 | 27,291 | 0 | 87,446 | 51,834 |
| TOTAL RESOURCES EXPENDED | 4 | <u>61,223</u> | <u>27,291</u> | <u>0</u> | <u>88,514</u> | <u>55,555</u> |
| NET MOVEMENT IN FUNDS | 13 | (39,633) | 13,514 | 0 | (26,119) | (8,022) |
| TRANSFERS | | 0 | 0 | 0 | 0 | 0 |
| TOTAL FUNDS AT 1 APRIL 2020 | | 74,972 | 2,008 | 0 | 76,980 | 85,002 |
| TOTAL FUNDS AT 31 MARCH 2021 | | <u>35,339</u> | <u>15,522</u> | <u>0</u> | <u>50,861</u> | <u>76,980</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 2021

| | Note | 2021 | 2020 |
|---|------|----------------|----------------|
| | | £ | £ |
| FIXED ASSETS | | | |
| Tangible assets | 9 | 39,631 | 44,533 |
| CURRENT ASSETS | | | |
| Debtors | 10 | 448 | 1,533 |
| Cash at bank and in hand | | <u>26,055</u> | <u>34,359</u> |
| | | <u>26,503</u> | <u>35,892</u> |
| CREDITORS: Amounts falling due within one year | 11 | <u>15,273</u> | <u>3,445</u> |
| NET CURRENT ASSETS | | 11,230 | 32,447 |
| NET ASSETS | | <u>£50,861</u> | <u>£76,980</u> |
| REPRESENTED BY: | | £ | £ |
| Restricted | 13 | 14,205 | 2,008 |
| Unrestricted and designated funds | 13 | <u>36,656</u> | <u>74,972</u> |
| TOTAL FUNDS | | <u>£50,861</u> | <u>£76,980</u> |

For the year ending 31/03/2021 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

and signed on its behalf

Director
 Sir John A Mactaggart

Date

15/12/21

**MACTAGGART COMMUNITY CYBER CAFÉ
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 MARCH 2021**

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 2021**

| 2 DONATIONS AND LEGACIES | Unrestricted | Restricted | 2021 Total | 2020 Total |
|---------------------------------------|---------------------|-------------------|-----------------------|-----------------------|
| Grants | | | | |
| ACHA | 0 | 0 | 0 | 500 |
| HMRC furlough | 0 | 8,437 | 8,437 | 0 |
| Corra Foundation | 0 | 8,800 | 8,800 | 0 |
| Diageo | 650 | 0 | 650 | 0 |
| Fourteen | 0 | 0 | 0 | 66 |
| Islay Energy Trust | 0 | 0 | 0 | 2,000 |
| JHT Charitable Trust | 0 | 3,600 | 3,600 | 500 |
| Robertson Trust | 0 | 8,000 | 8,000 | 8,000 |
| South Islay Development | 0 | 2,650 | 2,650 | 0 |
| Argyll & Bute Council | 0 | 1,368 | 1,368 | 0 |
| Lottery | 0 | 6,150 | 6,150 | 0 |
| Youthlink Scotland | 0 | 1,800 | 1,800 | 0 |
| | <u>650</u> | <u>40,805</u> | <u>41,455</u> | <u>11,066</u> |
| Donations | | | | |
| Mactaggart Third Fund | 4,500 | 0 | 4,500 | 10,500 |
| Iain Mactaggart Trust | 7,562 | 0 | 7,562 | 8,500 |
| Other | 0 | 0 | 0 | 1,441 |
| | <u>12,062</u> | <u>0</u> | <u>12,062</u> | <u>20,441</u> |
| 3 OTHER TRADING ACTIVITIES | | | | |
| | Unrestricted | Restricted | 2021 Total | 2020 Total |
| Turnover | | | | |
| Café Sales | 0 | 0 | 0 | 1,433 |
| Pool and Snooker | 0 | 0 | 0 | 50 |
| Hire of Cyber | 698 | 0 | 698 | 605 |
| Bingo | 446 | 0 | 446 | 3,586 |
| Youth Income | 214 | 0 | 214 | 0 |
| Shop sales | 16 | 0 | 16 | 4,796 |
| Sale of Teas | 1,216 | 0 | 1,216 | 3,373 |
| Sale of services | 2,667 | 0 | 2,667 | 86 |
| | <u>5,257</u> | <u>0</u> | <u>5,257</u> | <u>13,929</u> |

**MACTAGGART COMMUNITY CYBER CAFÉ
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 MARCH 2021**

| | Basis of Allocation | Cyber café | 2021 Total | 2020 Total |
|--|--------------------------------|----------------------|----------------------|----------------------|
| 4 TOTAL RESOURCES EXPENDED | | | | |
| Cost directly allocated to activities | | | | |
| Activity Expenses | Direct | 5,602 | 5,602 | 1,250 |
| Advertising | Direct | 55 | 55 | 81 |
| Heat, Light & Power | Direct | 3,994 | 3,994 | 2,866 |
| Shop expenses & set up | Direct | 0 | 0 | 0 |
| Lunch club expenses | Direct | 0 | 0 | 51 |
| Cost of Sales | Direct | 994 | 994 | 2,571 |
| Transport | Direct | 0 | 0 | 0 |
| Staff costs | Direct | 0 | 0 | 0 |
| | | <u>10,645</u> | <u>10,645</u> | <u>6,819</u> |
| Support costs allocated to activities | | | | |
| Premises | Usage | 12,295 | 12,295 | 6,532 |
| General Staff and finance staff | Usage | 46,960 | 46,960 | 28,206 |
| Communications and general expenses | Usage | 4,190 | 4,190 | 4,526 |
| Travel & Volunteer expenses | Usage | 633 | 633 | 100 |
| Depreciation and profit/loss on disposal | Usage | 6,817 | 6,817 | 7,038 |
| Finance charges | Usage | 32 | 32 | 68 |
| Fundraising | Usage | 0 | 0 | 403 |
| IT Expenses | Usage | 459 | 459 | 461 |
| Governance costs | Usage | 6,483 | 6,483 | 1,402 |
| | | <u>77,869</u> | <u>77,869</u> | <u>48,736</u> |
| Total resources expended | | <u><u>88,514</u></u> | <u><u>88,514</u></u> | <u><u>55,555</u></u> |

**MACTAGGART COMMUNITY CYBER CAFÉ
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 MARCH 2021**

5 NET INCOMING RESOURCES FOR THE YEAR

| | 2021 £ | 2020 £ |
|--------------------------------|-----------|-----------|
| This is stated after charging: | | |
| Depreciation: | | |
| Owned assets | 6,817 | 3,718 |
| Disposal of assets | <u>0</u> | <u>0</u> |

6 STAFF COSTS AND NUMBERS

| | 2021 £ | 2020 £ |
|--|---------------|---------------|
| Staff costs were are follows | | |
| Salaries and Wages including social security costs | 46,477 | 27,983 |
| Total | <u>46,477</u> | <u>27,983</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:

| | 2021 | 2020 |
|-----------------------|----------|----------|
| Project Administrator | 1 | 1 |
| Supervisors | <u>2</u> | <u>2</u> |
| | <u>3</u> | <u>3</u> |

7 TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No Trustees were remunerated (2020 Nil)

There were no related party transactions in the year (2020 nil)

8 TAXATION

As a charity Mactaggart Community Cybercafé 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 2021

9 TANGIBLE FIXED ASSETS

| Cost : | Brought Forward | Additions | Disposals | Carried Forward |
|----------------------------|------------------------|------------------|------------------|------------------------|
| | £ | £ | £ | £ |
| Buildings and Improvements | 79,628 | 598 | 0 | 80,226 |
| Equipment | 10,042 | 0 | 0 | 10,042 |
| TV & Music Equipment | 619 | 0 | 0 | 619 |
| Furniture & Fittings | 579 | 1,317 | 0 | 1,896 |
| Computer Equipment | 8,095 | 0 | 0 | 8,095 |
| | <u>98,963</u> | <u>1,915</u> | <u>0</u> | <u>100,878</u> |

| Depreciation: | Brought Forward | Charge for year | Disposals | Carried Forward |
|----------------------------|------------------------|------------------------|------------------|------------------------|
| | £ | £ | £ | £ |
| Buildings and Improvements | 43,272 | 5,381 | 0 | 48,653 |
| Equipment | 4,621 | 490 | 0 | 5,111 |
| TV & Music Equipment | 314 | 76 | 0 | 390 |
| Furniture & Fittings | 570 | 57 | 0 | 627 |
| Computer Equipment | 5,653 | 813 | 0 | 6,466 |
| | <u>54,430</u> | <u>6,817</u> | <u>0</u> | <u>61,247</u> |

| Net book value: | 2021 | 2020 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Buildings and Improvements | 31,573 | 36,356 |
| Equipment | 4,931 | 5,421 |
| TV & Music Equipment | 229 | 305 |
| Furniture & Fittings | 1,269 | 9 |
| Computer Equipment | 1,629 | 2,442 |
| | <u>39,631</u> | <u>44,533</u> |

10 DEBTORS

| | 2021 | 2020 |
|-------------------------------|-------------|--------------|
| | £ | £ |
| Trade Debtors | 340 | 510 |
| Taxation & Social Security | 0 | 186 |
| Other Debtors and prepayments | 108 | 837 |
| | <u>448</u> | <u>1,533</u> |

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|-------------------------------|---------------|--------------|
| | £ | £ |
| Trade creditors | 4,188 | 167 |
| Credit Cards | 730 | 0 |
| Sundry creditors and accruals | 10,355 | 3,278 |
| | <u>15,273</u> | <u>3,445</u> |

MACTAGGART COMMUNITY CYBER CAFÉ
NOTES TO THE FINANCIAL STATEMENTS -Continued
FOR YEAR ENDED 31 MARCH 2021

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | General Funds | Designated Funds | Restricted Funds | Total Funds |
|-----------------------|------------------|---------------------|---------------------|----------------|
| Tangible fixed Assets | 39,631 | 0 | 0 | 39,631 |
| Current Assets | 2,298 | 10,000 | 14,205 | 26,503 |
| Current Liabilities | (15,273) | 0 | 0 | (15,273) |
| | <u>26,656</u> | <u>10,000</u> | <u>14,205</u> | <u>50,861</u> |

13 MOVEMENT IN FUNDS

| | At 1st April 2020 £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | At 31st March 2021 £ |
|---|------------------------------|----------------------------|----------------------------|----------------|-------------------------------|
| Restricted Funds | | | | | |
| Activities | | | | | |
| Youthlink Cashback for Communities | 924 | 0 | 0 | 0 | 924 |
| A&B Council - teas | 0 | 1,368 | 84 | 0 | 1,284 |
| Garden Donations | 487 | 0 | 0 | 0 | 487 |
| Youthlink Scotland - weekend activities | 0 | 1,800 | 1,800 | 0 | 0 |
| | <u>1,411</u> | <u>3,168</u> | <u>1,884</u> | <u>0</u> | <u>2,695</u> |
| Other projects | | | | | |
| Wages grants - Robertson | 190 | 8,000 | 2,686 | 0 | 5,504 |
| Shift the Power | 0 | 8,800 | 3,978 | 0 | 4,822 |
| Cyber on the Road (Covid 19) | 0 | 2,000 | 2,000 | 0 | 0 |
| NHS | 407 | 0 | 0 | 0 | 407 |
| JHT - renovations | 0 | 3,600 | 2,283 | 1,317 | 0 |
| PPE for preparing to open (Covid 19) | 0 | 650 | 374 | 0 | 276 |
| Furnishing the Future | 0 | 6,150 | 5,649 | 0 | 501 |
| Wages grants - HMRC furlough | 0 | 8,437 | 8,437 | 0 | 0 |
| Total Restricted Funds | <u>2,008</u> | <u>40,805</u> | <u>27,291</u> | <u>1,317</u> | <u>14,205</u> |
| Unrestricted Funds | | | | | |
| Designated funds | | | | | |
| General - Mactaggart Cyber café | 64,972 | 21,590 | 61,223 | 1,317 | 26,656 |
| Designated funds general | 10,000 | 0 | 0 | 0 | 10,000 |
| Total Unrestricted Funds | <u>74,972</u> | <u>21,590</u> | <u>61,223</u> | <u>1,317</u> | <u>36,656</u> |
| Total Funds | <u>76,980</u> | <u>62,395</u> | <u>88,514</u> | <u>2,634</u> | <u>50,861</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