

CHARITY NO: SC035197

COMPANY NO: SC295004

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**

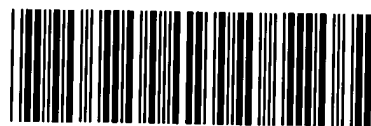
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**



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**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017**

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**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
**(A company limited by guarantee)**

**Report of the Directors for the year end 31 December 2017**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Charity Name:</b>	Project 81 Youth & Community Enterprise Ltd
<b>Registered Office and Operational Address:</b>	Centre 81 Old School Road Garelochhead Helensburgh G84 0AT
<b>Charity Registration Number:</b>	SC035197
<b>Company Registration Number:</b>	SC295004
<b>Directors</b>	Harry Cathcart (Chair) Lesley Fitton (Vice Chair) David Bell (Appointed 16 June 2017) Tim Lamb Rev Christine Murdoch Judith Olver Norman Quirk (Resigned 23 June 2017) Gareth Roberts Maurice Steuart-Corry MSP
<b>Independent Examiners:</b>	Wylie & Bisset LLP 168 Bath Street Glasgow G2 4TP
<b>Bankers:</b>	The Royal Bank of Scotland Helensburgh Branch 2 Colquhon Square Helensburgh G84 8SJ

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
**(A company limited by guarantee)**

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017**

The Directors are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2017. The Directors of Project 81 Youth and Community Enterprise Ltd are also the charity's Trustees however will be referred to as Directors throughout the financial statements.

The financial statements have been prepared in accordance with the accounting policies set out in note 1. to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

The legal and administrative information on page one forms part of this report.

**Structure, governance and management**

**Governing Document**

Project 81 Youth and Community Enterprise Ltd is a Company Limited by Guarantee and is administered in accordance with its Memorandum and Articles of Association together with its Standing Orders.

**Recruitment and Appointment of Directors**

Directors may be appointed at any time on a proposal from one of the existing Directors and with the concurrence of the other Directors as and when a vacancy exists or as a result of a shared decision to increase the number of Directors. New directors who are invited to join the Board of Directors have normally been associated with the project beforehand as volunteers staff members or gym members and have then been invited to attend several Board meetings as a guest of the Board and have thereby demonstrated their interest in and commitment to the values and activities of the project.

Because of the original nature of the project, and the inevitability that all Directors will have some level contact with young people, it is still a requirement that all Directors must submit a PVG disclosure check as laid down by the Central Registered Body of Scotland. This policy will be reviewed annually in the light of the fact that in future some Directors will have little or no direct personal involvement with the youth work team and youth project activities and consequently blanket PVG disclosure checks on all Directors may serve no particular purpose other than to give all concerned peace of mind.

**Organisational Structure**

Responsibility for the direct running of the Project is shared between three principal groups:

1. The Board of Directors
2. The Centre staff
3. The Route 81 staff, senior and junior volunteers

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017**

**Organisational Structure (continued)**

The Board of Directors is the top tier of the managerial structure and meets on a roughly monthly basis, the aim at each meeting being to have as many Directors as possible present and thus to keep all senior management fully briefed and able to discuss current issues and all other matters pertaining to the project. The Board is responsible for all policy decisions, for all legal compliance, for all funding and finance issues, for selection, recruitment, training and management of all staff and volunteers.

The Centre staff team has responsibility primarily for the programme of events and activities which the project provides for its members. From the financial restructuring in September 2016 onwards the Centre 81 office has been staffed on a volunteer-led basis with day-to-day assistance from a part-time Hostel Manager and the Youth Work Team as required.

The Route 81 team is made up of the Youth Work Manager, a second Youth Worker and both senior and junior volunteers who meet on a regular basis to review and plan a programme of activities.

The Centre Manager and Youth Manager report directly to the Board of Directors and attend the monthly Director's meeting. Since 1<sup>st</sup> September 2016 the post of Centre Manager has been filled on a volunteer basis by one of the Directors assisted by other Directors, adult volunteers, and the part-time Hostel Manager. Similarly the staff post of Gym Manager ceased to exist from 1<sup>st</sup> September 2016, since when the Project's fitness operations have been overseen by both part-time and volunteer Fitness Managers assisted by a number of suitably qualified local fitness instructors, all the fitness class instructors working as external contractors to the business.

**Objectives and Activities**

Route 81 Youth Project was formed in 2004 out of a partnership between local young people, The Garelochhead and Portincaple Community Trust and other concerned local residents in response to a need recognised by all parties to improve and provide facilities for young people in the communities of Garelochhead and Portincaple.

Specifically, the Youth Project exists to provide positive and supportive leadership, dynamic opportunities for personal development and a fully resourced and dedicated facility for all young people aged 11-18 living in the local area, in order that they may reach their full potential mentally, physically and emotionally, as individuals and members of society. The catchment area includes Garelochhead, Portincaple, the Rosneath peninsular, Rhu & Shandon and Helensburgh and exactly matches the catchment area of Hermitage Academy, Helensburgh, the local secondary school.

In 2011 we opened Centre 81, a community and youth facility which gave Route 81 Youth Project a dedicated youth facility that is used to deliver an innovative range of youth related activity for young people aged between 11 and 18 years. The activities are shaped to provide a balance between recreation, stimulation and personal growth, and team building for young people. The Youth Project's programme is kept under constant review and involves the young people in the planning and development of all activities. A typical programme includes the following elements: structured activities within "The Hub" and Centre 81, outdoor activities, health and well-being initiatives, skills development, leadership and volunteering and residential experience.

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017**

**Objectives and Activities (continued)**

The Centre hosts an array of facilities including a large hall, IT suite, gym, cafe area, meeting room, a small office/treatment room for hire, a large commercial standard kitchen, and the hostel accommodation. The hall can and does accommodate up to 150 people and is regularly used for functions and party hire, including family fun days, birthday parties, assorted public events, meetings and dinners, discos and receptions. A variety of gym, yoga and fitness classes are run by fitness instructors working as external contractors to the business. The hostel accommodation can cater for up to 45 people and the cafe area provides a friendly warm environment for people attending scheduled events and activities within the Centre. The meeting room and IT suite are well used, the small IT suite being open to members of the public every day and still surprisingly popular.

The Centre offers employment and training opportunities to our senior volunteers in running community events, family discos and Family Fun Days. The more experienced senior volunteers from our "Entertainment Team" staff and help to organise children's birthday parties.

All income generated by Centre 81 activities are used to support the Route 81 Youth Project.

**Achievements and Performance**

**Hostel**

The hostel reopened to individual walk-in and on-line bookings before Easter 2017, having been available to group bookings only over the preceding winter. The hostel did good business over the summer 2017 tourist high season months of June, July and August and the hostel has since remained open throughout autumn and winter of 2017/18 with group bookings and a few long term contactors being the principle business as these make much better use of limited staff resources during the much quieter out of season months. Successful group bookings included several weekend workshops run by Youth Scotland and visits from Young Carers and Gordonstoun School's sailing team. All income generated from The Three Lochs Hostel is used to support the work of the Route 81 Youth Project.

**Gym**

The Centre 81 gym continues to run very successfully providing health and fitness facilities to the surrounding community and to facilitate the improvement in community health and wellbeing by making exercise accessible to as many people as possible. The cost effectiveness of providing a full schedule of fitness class has been reviewed by the Board as the operation of fitness classes needs to be at least self-supporting, ideally with the combined income from all classes generating a small profit for the charity.

The key card access system installed in August 2016 has allowed gym members to access the designated gym area of the building for much longer hours on weekdays and throughout the weekends. This has been a great success and helped maintain membership numbers.

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017**

**Achievements and Performance (continued)**

During 2017 the Project's fitness operations have been overseen by both part-time and volunteer Fitness Managers assisted by a number of suitably qualified local fitness instructors, all the fitness class instructors working as external contractors to the business. Towards the end of 2017 the Board decided to investigate the option of franchising-out the entire fitness class operation to an external local fitness provider, or providers, who would run the fitness classes as an independent business only renting the hall and equipment, as required, from Centre 81.

Funding was sought to train one of the Route 81 Youth Workers as a qualified Level 2 Fitness Instructor (Gym) and in Gym Instruction for Adolescents thus ensuring that Route 81 Youth Project members from age 11 can access the well-equipped Centre 81 gym under professional supervision. The training was successfully completed and gym sessions are now offered as a regular part of the 2018 Youth Programme.

The gym and fitness class continue to offer great benefit to the local community where there was previously no exercise provision. The benefits of exercise are well known to improve physical and mental health which has proved invaluable in an area that has an incidence of mental illness higher than the national average. Many gym and class members report that their mental wellbeing is very much improved by taking regular exercise.

**Youth Work**

The Route 81 Youth Project continues to offer free youth provision to all local young people aged 11-18 living in the catchment area of the local secondary school, Hermitage Academy, Helensburgh. Youth membership dipped in late summer 2017 from 225 to 175 members due to the departure of the unusually large school year cohort of 17 & 18 year olds who had originally joined the Youth Project at ages 11 & 12 when Centre 81 first opened in March 2011.

Route 81 continues to deliver a youth led programme of activities and support which is relevant to the needs and aspirations of today's young people; this includes a strong focus on building, developing and maintaining positive relationships and delivering a 'person centred approach' to youth work whilst providing opportunities, experiences, skills and support to encourage young people to realise their full potential.

A total of 68 evening drop-in sessions took place during 2017 on Wednesdays and Fridays with each session attracting 30 - 40 young people. Drop-ins provide both diversionary activities and a safe space for young people to meet with friends and relax whilst developing social skills and accessing support if required. Optional activities at these sessions included indoor and outdoor sports; cooking skills; creative arts; educational workshops; themed evenings and volunteering. The drop-ins also provided a platform for young people to learn about and access a variety of other activities and projects. Drop-in sessions are carefully evaluated and the young people overwhelmingly report that attending Route 81 is a better alternative to becoming involved in anti-social behaviour, under-age drinking or drugs.

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017**

**Youth Work (continued)**

The drop-ins included many individual Projects during 2017; a Friday Football Project; a weekly Bake Off Project, a Feel Good Friday Project, a ten week creative arts and volunteering project; a five week partnership with Cove Arts; and 7 educational workshops covering a variety of issues including drugs & alcohol, stress, smoking and mental well-being.

With a new cohort of younger members joining Route 81 the need to adjust the programme to meet their needs has proven essential. Thus a more structured approach to programme planning and activities was developed with particular emphasis on health and wellbeing. Funding was secured in 2017 to run a 7 week TeenYoga class for young people in S3+ to provide tools to combat stress and improve mental health. The outcomes from these sessions were so positive that further funding has been sought to fully integrate TeenYoga into the Route 81 programme of activities and this is now offer it to all members. Funding was also successfully sought to train one of the Route 81 Youth Workers as a qualified Level 2 Fitness Instructor (gym) with an Adqual in 'Gym Instruction for Adolescents' that will permit Route 81 members from the age of 11 to access Centre 81's well equipped gym under professional supervision. The training was successfully completed and gym sessions are now a regular feature of the Youth Programme.

Club 16 + continued until funding was exhausted in March 2017. This project provided a separate space for young people aged 16 and over to spend time together on a Saturday evening, broaden horizons, develop social skills and provide alcohol education and support. A variety of in-house and external events were included within the programme. The outcomes of this Pilot Project were very positive as evidenced by evaluations completed by the young people participating.

Route 81 Group Outings continue to attract and inspire young people as well giving them the opportunity to volunteer at Community Events. A busy 5 day Easter Programme took place in April 2017 offering fun activity days out including trampolining, lasertag, a tree adventure day, and a volunteering day organising and running a successful and very well attended Easter Family Fun Day for the local community.

The 4 week Summer Programme offered a different outing every week including visits to an outdoor swimming pool, a trampoline park, a family activity farm, Glasgow Science Museum, and a clay pigeon shooting centre. A weekly volunteering opportunity at All Age Café n' Play ensured young people continued to break down inter-generational barriers and build positive community spirit. To compliment the usual Easter and Summer Programme 14 young people had the opportunity to attend their first Scotland Football Match through the TACC programme.

Fundraising has continued to engage young people with a sense of responsibility and ownership of their Project and over £3,000 was raised by various sponsored events and challenges during the year.

Management of Café n Play, Centre 81's weekly parent/guardian and toddler group was taken over by Route 81 in 2016. This popular community event has continued to grow and the busy weekly sessions average at least 50 attendees.



**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017**

**Youth Work (continued)**

Alongside the busy youth programme of drop-in sessions, projects and outings, the 'One to One' support provision to young people remains a very important aspect of Route 81's work. During 2017 88 young people received support via 423 individual sessions and additionally 23 referrals were made to partner agencies, 29 young people completed alcohol screenings and 9 Alcohol Intervention Briefings took place.

Volunteering opportunities for young people continues to be a priority due to the positive impact this has on both the young person and their community. In 2017 75 young people gained their Saltire Award (Scottish Government's recognised Volunteering Scheme). A total of 4,230 hours were committed by young people to Route 81, Centre 81 and the local community over the 12 month period.

Training for young people and youth workers is a priority. 14 young people and youth workers gained their Emergency at Work First Aid Qualification and monthly training sessions for Youth Workers and Volunteers provided knowledge and training in good youth work practices, policies and procedures. All new volunteers, trainees and staff are provided with a comprehensive induction including fire safety, health & safety, policies, procedures and practice.

The Route 81 Youth Project continues to build strong partnerships with a variety of third sector and statutory services. A particular strong relationship with Helensburgh and Lomond Social work has evolved due to the success of Route 81's 'One to One' support programme. Route 81 has also continued to provide and deliver 'Alcohol Workshops' at Hermatige Academy (the local secondary school) as part of their S1 Health Conference. A continuing partnership with Anniesland College provides for a student placement at Route 81.

Other partnership projects developed during 2017 have included: The Route 81 'Feel Good Friday' Project evolved from Route 81 members supporting the launch of the Breathing Space '52 Weeks of Kindness' programme in partnership with Helensburgh Third Sector Interface and the Breathing Space charity. Two local Rotary Groups provided funding for 2 young people to participate in the Rotary Youth Leadership Award Programme (RYLA); Cove Arts provided 5 weeks of creative arts workshops which brought together 3 local youth organisations; Lomond and District Fine Arts Society (LADFAS) funded an Art Project with 5 young people presenting their art work to over 200 LADFAS members; Youth Partnership events were also developed by Route 81 with Cove and Kilcreggan Youth Café and Helensburgh and Lomond Young Carers to break down barriers and offer awareness of all organisations to local young people. Partnerships have continued to develop with the local Naval Community and Faslane Base Management Team aimed at furthering the integration of Naval Families into the local community.

Encouraging young volunteers to move onto employment continues to be important aspect of Route 81's work. In 2017 8 young volunteers undertook sessional work within the Youth Project and 3 gained employment as Trainee Youth Workers providing them with work experience, a strong skillset and a personal development opportunity. A further 2 young people gained employment assisting in the running the Centre's Three Lochs Hostel.

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017**

**Youth Work (continued)**

In summary the work of the Route 81 Youth Project has continued to be popular, successful and wide-ranging throughout the demanding and challenging restructuring of Centre 81's management structure and the consequent move to predominantly volunteer staffing.

**Community Work**

Centre 81 provides a community hub and provides a venue for various clubs, such as Boccia, Café n' Play and Fun First Pre-School socialisation without the barrier of limited transport to the nearest town. The Centre also provides an excellent community space for people to hire out for parties, weddings, exhibitions, special events or for meetings.

Easter and Summer Community Events were planned and run by members of Route 81 during 2017. Family Fun Days and Community Discos offered families a space to integrate and have fun with their children, whilst meeting other members of the community.

Café n' Play, our weekly toddler based community event has continued to grow and develop throughout 2017 with the addition of light soup and sandwich lunches being a particularly popular development with numbers attending having trebled from 20 to over 60 attendees per session and continuing to grow.

**Directors volunteer contribution**

During the year the directors contributed 3,559 hours to help run the company, this contribution in monetary terms has an estimated value of £82,450.

**Financial Review**

The statement of financial activities on page 12 shows incoming resources for the year of £135,207 (2016: £269,697), resources expended of £140,581 (2016: £193,563) and a deficit of £5,374 (2016: surplus £76,154). This was split between a deficit of £3,539 on the unrestricted funds and a deficit of £1,835 on the restricted funds.

The charity remains indebted to the many supporters, organisations, trusts and foundations without whose financial help our work would not progress. The directors are grateful to all donors to the Trust and the principal donors during the year were: Big Lottery, Young Start, Armed Forces Community Fund, Argyll & Bute ADP, Argyll and Bute Council, ACHA, Rosneath Co-Op and Community Cashback.

**Reserves Policy**

The Directors stated policy is to hold an unrestricted reserve of three months' staff, office and activity costs in a readily realisable form as a cushion against contingencies and short term funding gaps. This figure on the current cost structure amounts to approximately £35,145 (2016: £48,466). At 31 December 2017 the charity had £65,168 (2016: £62,500) of unrestricted funds not tied up in fixed assets. It is anticipated that the additional reserves will be spent on essential repair and maintenance work.

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017**

**Plans for future periods**

2017 was the first full year of operations since the Project Board restructured the management and operation of Centre 81 in the autumn of 2016. During 2017 it has been proven that the restructured operating model has successfully reduced Centre 81's operating costs significantly, increased income by renting out the attached staff house, and concentrating operations on profitable activities.

The mid-2016 review investigated how the Project's business model could be altered to reduce the cost of staffing and thereby minimise the operating costs of the large Centre 81 building whilst maintaining the Route 81 Youth Project in its entirety and attempting to retain as much of Centre 81's fitness and community work provision as possible.

For several years the Project's overall business model had remained unchanged i.e. the gym, fitness classes and hostel profits were intended to provide a sufficient income stream to offset the overheads of the Centre 81 building, staff wages, and also provide support for the activities of the Route 81 Youth Group. It was always understood that additional charitable grant funding would always be required to support the salaries of the youth work team.

By June 2016 it had become apparent that without very significant additional grant income, which was unlikely to be forthcoming, the Project could not continue to employ the several full-time and part-time management staff or afford to keep the Centre 81 building open and manned for 66 hours per week.

Thus from 1<sup>st</sup> September 2016 a new 'Minimal Operations' business and operating model was introduced including a key card access system for gym members, using part-time external fitness Instructors and moving the Centre's office and administrative functions onto a predominantly 'volunteer led' staffing model. The Three Lochs Hostel was only open for group bookings over the winter of 2016/17 but returned to full year-round opening after reopening to the public at Easter 2017.

The much improved financial situation at Centre 81 during 2017 has provided the Project with a new measure of financial stability and this will allow realistic plans for the future to be made. With the more stable financial base the Project can look forward to improving incrementally during 2018 and beyond in several areas including the recruitment and management of adult volunteers to help run Centre 81, improved marketing of the hostel, the possible out-sourcing of the fitness class operation, the replacement of unreliable phone and IT systems, and sourcing funding for the maintenance of the fabric of the building.

The success of the recent restructuring must be set against the Project's requirement for external grant funding, principally to support the salaries of its two full-time youth workers, and also to fund major items of expenditure. The seeking of grant funding thus remains a principal objective.

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2017**

**Trustees Responsibilities**

The trustees (who are also directors of Project 81 Youth and Community Enterprise Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

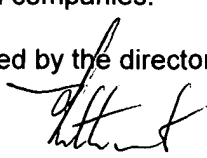
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice: applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the directors and signed on their behalf by:

  
.....  
Name: Harry Cathcart (Chair)

Date: 16/3/18

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD FOR THE YEAR ENDED 31 DECEMBER 2017**

I report on the accounts of the charity for the year ended 31 December 2017, which are set out on pages 12 to 24.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:
  - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 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.

*Wylie & Bisset* ✓

Jenny Simpson BSc (Hons) FCA DChA  
**Wylie & Bisset LLP**  
**Chartered Accountants**  
168 Bath Street  
Glasgow  
G2 4TP

Date: *20 March 2018*

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
**(A company limited by guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2017**  
**(including Income and Expenditure Account)**

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £
<b>Income and endowments from:</b>							
Donations and legacies	3	1,638	-	1,638	730	-	730
Charitable activities	4	61,709	68,966	130,675	165,684	103,248	268,932
Investments	5	2,894	-	2,894	35	-	35
<b>Total Income</b>		<b>66,241</b>	<b>68,966</b>	<b>135,207</b>	<b>166,449</b>	<b>103,248</b>	<b>269,697</b>
<b>Expenditure on:</b>							
Raising funds							
Raising donations & legacies	6	3,495	-	3,495	6,066	-	6,066
Charitable activities	7	66,285	70,801	137,086	111,306	76,171	187,477
<b>Total Expenditure</b>		<b>69,780</b>	<b>70,801</b>	<b>140,581</b>	<b>117,372</b>	<b>76,171</b>	<b>193,543</b>
<b>Net (expenditure)/income</b>		<b>(3,539)</b>	<b>(1,835)</b>	<b>(5,374)</b>	<b>49,077</b>	<b>27,077</b>	<b>76,154</b>
Transfers between funds		-	-	-	8,855	(8,855)	-
<b>Net movement in funds</b>		<b>(3,539)</b>	<b>(1,835)</b>	<b>(5,374)</b>	<b>57,932</b>	<b>18,222</b>	<b>76,154</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	16	675,468	750,933	1,426,401	617,536	732,711	1,350,247
<b>Total Funds carried forward</b>	<b>16</b>	<b>671,929</b>	<b>749,098</b>	<b>1,421,027</b>	<b>675,468</b>	<b>750,933</b>	<b>1,426,401</b>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
(A company limited by guarantee)

**BALANCE SHEET AS AT 31 DECEMBER 2017**

	Note	Total Funds 2017 £	Total Funds 2016 £
<b>Fixed assets:</b>			
Investments	11	1	1
Tangible assets	12	1,326,093	1,332,300
<b>Total Fixed Assets</b>		<u>1,326,094</u>	<u>1,332,301</u>
<b>Current assets:</b>			
Stock	13	60	-
Debtors	14	24,423	13,974
Cash at bank and in hand		75,311	84,673
<b>Total Current Assets</b>		<u>99,794</u>	<u>98,647</u>
<b>Liabilities:</b>			
Creditors falling due within one year	15	4,861	4,547
<b>Net Current assets</b>		<u>94,933</u>	<u>94,100</u>
<b>Total assets less current liabilities</b>		<u>1,421,027</u>	<u>1,426,401</u>
<b>Net assets</b>		<u>1,421,027</u>	<u>1,426,401</u>
<b>The funds of the charity:</b>			
Restricted income funds	16	749,098	750,933
Unrestricted funds	16	671,929	675,468
<b>Total charity funds</b>		<u>1,421,027</u>	<u>1,426,401</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 December 2017 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

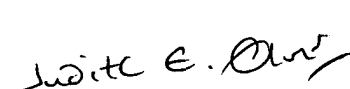
The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the directors and signed on their behalf by:

Name:

  
HARRY CATHCART

Name:

  
JUDITH E. OLIVER

Date:

16/3/18

Company number: SC295004

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. Accounting Policies**

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). No cash flow has been prepared as permitted in line with exemptions available under the FRS 102 SORP.

The charity constitutes a public benefit entity as defined by FRS 102.

The directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Unrestricted income funds comprise those funds which the directors are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the directors, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Further details of each fund are disclosed in note 16.

**(c) Income recognition**

Income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations, are recognised when they have been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.



**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. Accounting Policies (continued)**

**(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

**(e) Allocation of support and governance costs**

Support costs have been allocated between governance and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination and other professional fees.

The allocation of support and governance costs is analysed in note 8.

**(f) Tangible fixed assets and depreciation**

All tangible fixed assets costing in excess of £250 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised at cost. Depreciation is provided on a straight line basis to write off the cost of tangible fixed assets over their estimated useful lives:

Activities equipment, Fixtures, Fittings and Office equipment 33.33%

The Directors believe that due to regular maintenance and newly carried out refurbishment the building is not currently subject to depreciation; however this situation will be reassessed on an annual basis.

**(g) Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**(h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(i) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(j) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. Accounting Policies (continued)**

**(k) Pensions**

Project 81 Youth and Community Enterprise Ltd currently pays contributions into employee's personal pension plans. The Charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(l) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**(m) Taxation**

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**(n) Fixed asset investments**

The charity's investment in its wholly owned subsidiary is included within the accounts at cost less provision for any impairment.

**2. Related party transactions and directors' expenses and remuneration**

The directors all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2016: £nil).

There were no expenses reimbursed to or waived by directors (2016: £nil) during the year.

Donations made by directors and related parties amounted to £nil (2016: £nil).

At the year end the charity was owed £21,806 (2016: £8,378) from its wholly owned subsidiary, Centre 81 (Garelochhead) Limited. The balance reflects a RBS bank account which Centre 81 (Garelochhead) Limited has legal title to.

**3. Income from donations and legacies**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Donations	1,638	730
	<u>1,638</u>	<u>730</u>

**4. Income from charitable activities**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Charitable activities	130,675	268,932
	<u>130,675</u>	<u>268,932</u>

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017**

**5. Income from investment income**

	2017 £	2016 £
Interest on cash deposits	36	35
Flat rental income	2,858	-
	<u>2,894</u>	<u>35</u>

**6. Raising funds**

	Direct Costs £	Support Costs £	Total 2017 £	Total 2016 £
Cost of raising funds	-	3,495	3,495	6,066
	<u>-</u>	<u>3,495</u>	<u>3,495</u>	<u>6,066</u>

**7. Analysis of expenditure on charitable activities**

	2017 £	2016 £
Staff costs	2,436	2,227
Purchases & event costs	20,268	23,875
Property, repairs & maintenance	28,799	29,491
Administration & other costs	12,446	8,218
Professional fees	4,389	11,833
Gym Class trainers	4,302	-
Governance costs (Note 8)	4,581	6,871
Support costs (Note 8)	59,865	104,962
	<u>137,086</u>	<u>187,477</u>

**8. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	65,071	1,952	63,119	Staff time
<b>Total</b>	<u>65,071</u>	<u>1,952</u>	<u>63,119</u>	

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017**

**8. Allocation of governance and support costs (continued)**

<b>Governance costs:</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Staff costs	1,952	3,423
Independent examiners' remuneration	2,870	3,810
<b>Total</b>	<b>4,822</b>	<b>7,233</b>

<b>Allocation of governance and other support costs</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2017 Total</b>	<b>2016 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Analysed to charitable activities	59,865	4,581	64,446	111,833
Analysed to raising funds	3,254	241	3,495	6,066
<b>Total allocated</b>	<b>63,119</b>	<b>4,822</b>	<b>67,941</b>	<b>117,899</b>

**9. Analysis of staff costs and remuneration of key management personnel**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Salaries and wages	63,938	110,545
Social security costs	1,133	3,544
Pension costs	2,436	2,227
<b>Total staff costs and employee benefits</b>	<b>67,507</b>	<b>116,316</b>
<b>Key management personnel remuneration</b>	<b>-</b>	<b>60,134</b>

The charity made £2,436 of contributions to the pension plan operated by Aviva on behalf of two employees (2016: £2,227).

No employees had employee benefits in excess of £60,000 (2015: Nil).

	<b>2017</b>	<b>2016</b>
	<b>No.</b>	<b>No.</b>
The staff numbers by average head count are as follows:	7	7

**10. Net income/(expenditure) for the year**

<b>This is stated after charging:</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Depreciation	6,667	6,514
Independent examiners' remuneration	2,720	2,483
Accountancy fee	150	295
Under accrual in prior year	-	1,032

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017**

**11. Investments**

	2017 £	2016 £
Investment in subsidiary undertaking	1	1

The company own 100% of Centre 81 (Garelochhead) Limited, a company incorporated in Scotland (SC398579). The company did not trade during the year and has assets of £1 (2016: £1).

**12. Tangible Fixed Assets**

	Buildings £	Activity Equipment	Office Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>					
At 1 January 2017	1,321,655	41,496	22,953	39,798	1,425,902
Additions	-	-	460	-	460
At 31 December 2017	1,321,655	41,496	23,413	39,798	1,426,362
<b>Depreciation</b>					
At 1 January 2017	-	35,589	20,540	37,473	93,602
Charge for year	-	2,948	2,558	1,161	6,667
At 31 December 2017	-	38,537	23,098	38,634	100,269
<b>Net Book Value</b>					
At 31 December 2017	1,321,655	2,959	315	1,164	1,326,093
At 31 December 2016	1,321,655	5,907	2,413	2,325	1,332,300

The Big Lottery Fund have standard security over their funding of buildings amounting to £719,332.

**13. Stock**

	2017 £	2016 £
Café Stock	60	-
	60	-

**14. Debtors**

	2017 £	2016 £
Intercompany account	21,807	8,378
Other debtors	2,616	5,596
	24,423	13,974

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017**

**15. Creditors: amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,426	1,650
Other creditors	3,435	2,897
	<u>4,861</u>	<u>4,547</u>

**16. Analysis of charitable funds**

<b>Analysis of Fund movements 2016</b>	<b>Balance b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund c/fwd £</b>
<b>Designated funds</b>					
Tangible fixed assets	607,141	-	(6,514)	12,341	612,968
<b>Total designated funds</b>	607,141	-	(6,514)	12,341	612,968
General funds	10,395	166,449	(110,858)	(3,486)	62,500
<b>Total unrestricted funds</b>	617,536	166,449	(117,372)	8,855	675,468
<b>Restricted funds</b>					
Lottery fund	719,332	-	-	-	719,332
Argyll & Bute Housing Assoc	-	489	(489)	-	-
NHS Get connected	589	-	(32)	-	557
Helensburgh's got Talent	1,262	-	-	-	1,262
NHS Health and Wellbeing	-	1,260	(780)	-	480
Alcohol Drugs Partnership	9,378	-	(9,378)	-	-
Alcohol Drugs Partnership Club 16+	-	5,000	(2,948)	-	2,052
Covenant Fund	-	19,680	(10,659)	-	9,021
Young Start	-	24,891	(14,211)	-	10,680
Sport for All	-	8,855	-	(8,855)	-
Argyll & Bute Third Sector	-	3,983	(2,927)	-	1,056
Celebrate	462	-	(432)	-	30
CJS	742	24,645	(23,100)	-	2,287
Cashback for Communities	946	4,301	(3,286)	-	1,961
Big Lottery	-	10,144	(7,929)	-	2,215
<b>Total restricted funds</b>	732,711	103,248	(76,171)	(8,855)	750,933
<b>Total funds</b>	<u>1,350,247</u>	<u>269,697</u>	<u>(193,543)</u>	<u>-</u>	<u>1,426,401</u>

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017**

**16. Analysis of charitable funds (continued)**

<b>Analysis of Fund movements 2017</b>	<b>Balance b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund c/fwd £</b>
<b>Designated funds</b>					
Tangible fixed assets	612,968	460	(6,667)	-	606,761
<b>Total designated funds</b>	612,968	460	(6,667)	-	606,761
General funds	62,500	65,781	(63,113)	-	65,168
<b>Total unrestricted funds</b>	675,468	66,241	(69,780)	-	671,929
<b>Restricted funds</b>					
Lottery fund	719,332	-	-	-	719,332
Argyll & Bute Housing Assoc	-	921	(921)	-	-
NHS Get connected	557	-	-	-	557
Helensburgh's got Talent	1,262	-	(600)	-	662
NHS Health and Wellbeing	480	-	(480)	-	-
Alcohol Drugs Partnership	-	10,000	(10,000)	-	-
Alcohol Drugs Partnership					
Club 16+	2,052	220	(2,272)	-	-
Covenant Fund	9,021	-	(8,334)	-	687
Young Start	10,680	24,891	(24,468)	-	11,103
Argyll & Bute Third Sector	1,056	2,346	(2,036)	-	1,366
Celebrate	30	-	(30)	-	-
CJS	2,287	13,379	(14,743)	-	923
Cashback for Communities	1,961	-	(1,620)	-	341
Big Lottery	2,215	-	(703)	-	1,512
NHS Health & Well Being	-	1,809	(1,809)	-	-
Robertson Trust	-	15,000	(2,786)	-	12,214
Rotary Helensburgh					
Garelochside	-	400	-	-	400
<b>Total restricted funds</b>	750,933	68,966	(70,801)	-	749,098
<b>Total funds</b>	1,426,401	135,207	(140,581)	-	1,421,027

The unrestricted funds are available to be spent for any of the purposes of the charity.

The Directors have created the following designated funds:

**Tangible Fixed Assets:** represents the value of the charity's unrestricted funds which are tied up in unrestricted fixed assets.

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017**

**16. Analysis of charitable funds (continued)**

The restricted funds are for use as follows:

<u>Lottery fund</u>	This fund relates to the purchase and refurbishment of the Outdoor Centre premises. The balance remaining at the year-end is tied up in fixed assets – buildings, due to the on-going restrictions placed upon the original funding
<u>Argyll &amp; Bute Housing Association</u>	Funding towards Easter Programme
<u>NHS Get Connected</u>	Funding towards providing resources for young people
<u>Helensburgh's Got Talent</u>	This was for the Helensburgh's Got Talent show, ticket sales and booking costs
<u>NHS Health and Wellbeing</u>	Funding towards gas and electricity costs for the Café N Play projects
<u>Argyll &amp; Bute: Alcohol and Drugs Partnership</u>	Funding from NHS Highland for a drugs and alcohol youth worker
<u>Argyll &amp; Bute: Alcohol and Drugs Partnership Club 16+</u>	Funding towards activities
<u>Covenant Fund</u>	Funding for Youth Workers
<u>Young Start</u>	Big Lottery funded grant aimed at helping 200 young people in the Garelochhead area participate in indoor activities
<u>Sports For All</u>	Funding towards gym equipment,
<u>Argyll &amp; Bute Third Sector</u>	Funding towards youth programme
<u>Celebrate</u>	Funding towards a football project with a Commonwealth theme
<u>CJS</u>	Funding towards salaries
<u>Cashback for Communities</u>	Funding towards salaries
<u>Big Lottery</u>	For roof repairs and heating works
<u>NHS Health and Wellbeing</u>	Funding towards yoga classes and instructor costs
<u>Robertson Trust</u>	Funding towards salary costs of the Youth Work Manager
<u>Rotary Helensburgh Garelochside</u>	Funding towards the purchase of an ipad for Route 81



**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017**

**17. Analysis of Net Assets between Funds**

<b>2016</b>	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2016 £</b>
Investments	1	-	-	1
Fixed assets	-	612,968	719,332	1,332,300
Debtors	13,974	-	-	13,974
Bank & Cash	53,072	-	31,601	84,673
Creditors due <1 year	(4,547)	-	-	(4,547)
	<u>62,500</u>	<u>612,968</u>	<u>750,933</u>	<u>1,426,401</u>

<b>2017</b>	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2017 £</b>
Investments	1	-	-	1
Fixed assets	-	606,761	719,332	1,326,093
Stock	60	-	-	60
Debtors	24,423	-	-	24,423
Bank & Cash	45,545	-	29,766	75,311
Creditors due <1 year	(4,861)	-	-	(4,861)
	<u>65,168</u>	<u>606,761</u>	<u>749,098</u>	<u>1,421,027</u>

**18. Government Grants**

Income from government grants comprises of the following:

- There were no funds received from Big Lottery during the year. In 2016, £10,144 of restricted income was received from roof repairs and heating works.
- Argyll & Bute Housing Association provided income of £921 (2016: £489) towards the funding of activities. This was fully spent in the year.
- Alcohol and Drugs Partnership and Alcohol and Drugs Partnership Club 16+ was funded by NHS Highland. The projects received £10,220 (2016: £5,000) during the year.
- Young Start received income of £24,891 (2016: £24,891) from the Big Lottery Fund to encourage indoor activities.
- Argyll & Bute Third Sector provided £2,346 (2016: £489) to support a youth program.

**PROJECT 81 YOUTH AND COMMUNITY ENTERPRISE LTD**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017**

**18. Government Grants (continued)**

- There were no funds received from NHS Health and Wellbeing for Café and Play projects. In 2016, funds of £1,260 were received which have been fully spent.
- NHS Health and Wellbeing provided funds of £1,809 (201: Nil) towards fitness instructor costs and running yoga classes. The funds were fully spent during the year.

**19. Lease commitments**

Annual lease commitments of the charity at 31<sup>st</sup> December 2017 were as follows:

	2017 £	2016 £
Due < 1 year	228	912
Due between 2 to 5 years	-	228
	<u>228</u>	<u>1,140</u>

**20. Control**

The charity is controlled by its Directors.

**21. Legal Status**

The charity is a registered Scottish charity and a company limited by guarantee with no share capital. The liability of each member in the event of winding up is limited to £1.