

COMPANY REGISTRATION NUMBER: SC396832  
CHARITY REGISTRATION NUMBER: SC022931

**Mid Argyll Youth Development Services  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2022**



# **Mid Argyll Youth Development Services**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2022**

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# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

#### Reference and administrative details

**Registered charity name** Mid Argyll Youth Development Services

**Charity registration number** SC022931

**Company registration number** SC396832

**Principal office and registered office** 50A Union Street  
Lochgilphead  
Argyll  
PA31 8JS

#### The trustees

Raymond Flanagan  
Pasqua Facedna  
Jacqueline Preece  
Margaret Mcphee  
Marie Robertson (Retired 20 July 2021)  
Stuart Scott  
Zandra L Varnham-Hunt (Appointed 19 July 2021)

**Company secretary** Lynn Johnstone

**Independent examiner** James R B Ross B.A., C.A.  
80 Argyll Street  
Dunoon  
Argyll  
PA23 7NE

#### Structure, governance and management

Mid-Argyll Youth Project was formed under a constitution dated 6 August 2002 and is a registered charity. The charity became a limited company on 1 April 2011 and changed its name to Mid Argyll Youth Development Services.

# **Mid Argyll Youth Development Services**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2022**

#### **Objectives and activities**

The company's objects are:

(1) To advance the development and provision of services for the benefit of young people in Mid Argyll and the public in general following principles of sustainable development

(2) the advancement of education

(3) the advancement of health

(4) the advancement of citizenship or community development

(5) the advancement of the arts, heritage, culture or science

(6) the advancement of public participation in sport

(7) the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended following principles of sustainable development

(8) any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

#### Achievements and performance

2021 has continued to be a year of uncertainty due to the Covid-19 pandemic. However, MAYDS has worked hard to adapt its services so that we can continue to support children and young people in the best possible way. We thank our partners and the community who support the work we do and most importantly to all our funders who make the work we do possible. Finally, we would like to thank and mention all the children, young people and families who continue to participate and have input into the service and importantly make the jobs we do worthwhile.

#### OUR TEAM

##### Operational Team

Manager -: Fiona Kalache, MBE  
Exec Assistant/Counsellor-: Lynn Johnstone  
Senior Youth Worker-: Karen Murdoch  
Young Carers Support Worker: Joanne Illidge  
Youth Worker/Music Coach -: Neil Parkinson  
Youth Worker-: Hannah Nicolson  
Youth Worker-: Sarah Nicolson  
Youth Worker-: Myrin Robertson  
Youth Worker-: Mena Curran  
Outreach Youth Worker: Heather Kennedy

##### Volunteers

Chair-: Jacky Preece  
Treasurer-: Pasqua Facchenda  
Trustee: Jean McPhee  
Trustee-: Raymond Flanagan  
Trustee-: Stuart Scott  
Trustee-: Zandra Hunt  
Volunteer-: Mark Johnston  
Volunteer-: Michaela Bruce  
Volunteer: Jodie Robertson  
Volunteer-: Ruby Cook  
Volunteer-: Niamh Shaw  
Volunteer-: Isla Ranger

For full team profiles and pictures visit our website at [www.mayds.org.uk](http://www.mayds.org.uk)

#### CLUBS/TRIPS

For the majority of 2021 and working within the COVID-19 guidelines MAYDS were able to restart their clubs and activities. This was welcome news for all the children and young people we work with whom were eager to get back to socialising after the lockdown. We found clubs busy and, on some occasions, had to run 2 sessions per night to accommodate numbers within Scottish Governments COVID-19 guidelines. On any given week we saw over 135 individual children and young people accessing these activities and clubs with up to 30 at any given session. Weekly groups included J.A.M music club, junior Youth Drop in's, Senior Youth Drop in's, Young Carers youth club, Additional Support Needs social club and Ardrishaig Youth drop in. Unfortunately, due to the swimming pool refurbishment our long standing and free-swimming sessions were unable to run but this will restart in the spring when the pool reopens. This year we also had the team from Lochgoilhead outdoor

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2022

Centre visit both Islay and Mid Argyll to provide two days of outdoor activities in each area. In Mid Argyll 24 young people attended these sessions and on Islay around 30 young people. Activities included bush craft, Archery, walks etc. During the year and over 4 sessions a member of the Community Learning and Development Centre attended P7 drop in club and worked with them to design and make wellbeing bags up for those in sheltered accommodation and the local care home. The bags included cosy socks, mugs, hot chocolate, hand made decorations etc., and the young people distributed them. Those receiving the bags were delighted particularly AFTER LONG PERIODS OF Isolation during COVID. We also worked with the GRAB Trust during the summer where 12 young people carried out 2 days of litter picks at local beaches. In December this year we had a trip to the pantomime at the SECC, we gave away a hundred tickets to children, young people and families. Everyone had a great day and enjoyed getting away and back to some normality.

#### COUNSELLING AND SUPPORT

This year our referrals to the counselling service have increased significantly with our counsellor seeing children and young people between the ages of 4 and 18 years old. The children and young people referred are done so for several reasons including early childhood trauma, anxiety, self-harm, eating disorders etc. In addition to this the counsellor visited the schools, where allowed, on a regular basis to see young people whom are struggling. Where need be sessions were delivered by zoom or telephone. In 2021 around 65 children and young people accessed the counselling service. Our counsellor also continued to develop her skills and knowledge during the year by undertaking training in relationships and eating disorders. In addition to the counselling service in 2021 MAYDS continued to hold run the Cool2 talk online support service, this was a well-used service during the year with young people being able to get advice and sign posted to support services on a range of issues. Those with additional support needs were continued to be supported on a one to one basis through our ASN social club. This club ran twice per week and gave those with complex needs a space of their own while allowing the family respite. There were around 5 young people attending these sessions where they took part in various activities fully supported by qualified youth staff. There was also support for parents during the year through MAYDS hall being used for POP parenting courses.

#### OUTREACH/DRUG AND ALCOHOL EDUCATION

Our outreach STREET MAYDS continued to run several times a week, particularly in the summer where the nights were longer. MAYDS staff would work with the police and go to areas of concern where young people may be hanging around and drinking etc. MAYDS staff would talk to the young people and encourage them to come to the centre or give advice and information where need be. This has always been a successful program and is also running on Islay now.

#### YOUNG CARERS

MAYDS continued to hold the commissioning services for young carers across MAKI in 2021. We had a total of 112 young carers on our books during this period all accessing a wide range of support and respite from MAYDS. These services included counselling, family support, respite through pony club, accessing groups and activities. Young carers also attended the Lochgoilhead activities and some of them attended the pantomime with their families. Through Flexible Funding we were able to support young carers and their families in various ways such as gym passes, electricity top - ups, food parcels, devices for school work etc. MAYDS continues to hold this contract until 2023.

#### EMPLOYABILITY AND TRAINING

Through our Workingrite employability and training program 15 young people were supported into positive destinations. These young people accessed up to 26 weeks on our program where they undertook modules and developed employability skills. In addition, they were matched with local

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2022

employers for work experience placements. The success rate for apprenticeships and jobs at the end of the program was around 90% with young people now in apprenticeships in bricklaying, plumbing, plant mechanics, joinery, youth services, plant hire services. Staff continued to train during the year in MAKATON, detached Youth Work, Mental Health etc.

#### NEW DEVELOPMENT

Thanks to funding from RENEWI this year we were able to clear and flatten the site for the new skatepark development and pay for security fencing to be erected. The next phase is for the skatepark design and build.

#### CARE PACKAGES

During the Christmas period we received several donations from local companies to support those most in need at Christmas. Thanks to these donations we were able to top up electricity cards, provide food and amazon vouchers, give out Christmas gifts and Christmas hampers. Over 30 families benefited from these donations. During the year we also continued to work with local food bank taking their s

#### OUR FUNDERS IN 2021/2022

Argyll & Bute Health & Social Care Partnership

Argyll & Bute Alcohol & Drug Partnership

Argyll & Bute Council

Lottery Fund

Awards for All

Young Start Big Fund

BBC Children in Need

The Kilfinan Trust

Garfield Weston

Corra Foundation

Ventent Energy

The Scottish Government

DYW Argyll

Foundation Scotland

MacTaggart Third Fund

Shared Care

Scottish Landfill Communities Fund

Workingrite

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

#### Financial review

The charity receives most of its core funding from Youth Link, the Lottery and Argyll and Bute Council, but generous donations have also been received from local and national organisations and corporate bodies.

#### RISK MANAGEMENT

The directors have assessed the major risks to which the charity is exposed, in particular to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the risks.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 3 November 2022 and signed on behalf of the board of trustees by:



Jacqueline Preece  
Trustee



# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Mid Argyll Youth Development Services

**Year ended 31 March 2022**

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 1 to 23.

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

The charity's 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 (as amended). 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 statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 respect 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
  - 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.

*James R B Ross*

James R B Ross B.A., C.A.

Chartered Accountant

80 Argyll Street  
Dunoon  
Argyll  
PA23 7NE

3 November 2022

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	30,945	94,353	<b>125,298</b>	169,741
Charitable activities	6	–	11,000	<b>11,000</b>	10,400
Other trading activities	7	4,886	–	<b>4,886</b>	698
Investment income	8	6	–	<b>6</b>	–
Other income	9	105,454	–	<b>105,454</b>	62,156
<b>Total income</b>		<u>141,291</u>	<u>105,353</u>	<u><b>246,644</b></u>	<u>242,995</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	10	2,392	–	<b>2,392</b>	700
Expenditure on charitable activities	11,12	136,738	89,097	<b>225,835</b>	196,998
Other expenditure	14	2,746	–	<b>2,746</b>	2,143
<b>Total expenditure</b>		<u>141,876</u>	<u>89,097</u>	<u><b>230,973</b></u>	<u>199,841</u>
<b>Net income and net movement in funds</b>		<u>(585)</u>	<u>16,256</u>	<u><b>15,671</b></u>	<u>43,154</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>30,187</u>	<u>157,262</u>	<u><b>187,449</b></u>	<u>144,296</u>
<b>Total funds carried forward</b>		<u>29,602</u>	<u>173,518</u>	<u><b>203,120</b></u>	<u>187,449</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 23 form part of these financial statements.

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	19		181,288	156,338
<b>Current assets</b>				
Stock - Tuckshop	20	400		600
Cash at bank and in hand		29,987		35,795
		<u>30,387</u>		<u>36,395</u>
<b>Creditors: amounts falling due within one year</b>	21	<u>8,555</u>		<u>5,283</u>
<b>Net current assets</b>			<u>21,832</u>	<u>31,112</u>
<b>Total assets less current liabilities</b>			<u>203,120</u>	<u>187,450</u>
<b>Net assets</b>			<u>203,120</u>	<u>187,450</u>
<b>Funds of the charity</b>				
Restricted funds			173,518	157,262
Unrestricted funds			29,602	30,187
<b>Total charity funds</b>	23		<u>203,120</u>	<u>187,449</u>

For the year ending 31 March 2022 the charity 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 3 November 2022, and are signed on behalf of the board by:



Jacqueline Preece  
Trustee

The notes on pages 10 to 23 form part of these financial statements.

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2022

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 50A Union Street, Lochgilphead, Argyll, PA31 8JS.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

There are no material judgements, estimations and assumptions that affect the amounts reported in the financial statements.

##### Fund accounting

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

##### Incoming resources

##### Income Recognition

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year in which they are receivable.

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 3. Accounting policies *(continued)*

##### Resources expended

##### Expenditure Policy

All expenditure is included on an accruals basis and is recognised when there is a legal and constructive obligation to pay for the expenditure. All costs have been directly attributed to one of the functional categories or resources expended in the SOFA.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	15% reducing balance
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##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 3. Accounting policies *(continued)*

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 3. Accounting policies *(continued)*

##### Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Mid Argyll Youth Development Services is a company limited by guarantee and does not have a share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Macleods	–	–	–
Other Donations	1,135	–	1,135
Donation - Skatepark	–	–	–
HMRC Gift Aid	–	–	–
<b>Grants</b>			
Grant - Oban Forum	5,000	–	5,000
Grant - Groundwork	–	1,125	1,125
Grant - Young Carers	–	5,000	5,000
Grant - Argyll & Bute Council	2,730	–	2,730
Grant - Youth Link	3,080	–	3,080
Grant - Arnold Clark	1,000	–	1,000
Grant - Wood YPI	3,000	–	3,000
Grant - MS Centre	–	650	650
Grant - Inspiralba	–	2,972	2,972
Grant - Argyll College UHI	–	4,000	4,000
Grant - National Lottery Young Start	–	20,000	20,000

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grant - BBC C-I-N Counselling/Covid	–	8,800	<b>8,800</b>
Grant - Robertson Trust	–	2,500	<b>2,500</b>
Grant - Foundation Scotland	–	4,104	<b>4,104</b>
Grant - Land Catch	–	1,000	<b>1,000</b>
Grant - Kifinnan	–	5,000	<b>5,000</b>
Grant - Garfield Weston	15,000	–	<b>15,000</b>
Grant - Corra	–	9,500	<b>9,500</b>
Grant - Youth Link Cash Back	–	–	–
Grant - EB Scotland	–	16,500	<b>16,500</b>
Grant - Big Lottery Fund - Core	–	–	–
Grant - Lottery AFA	–	–	–
Grant - Young Carers Covid Resilience	–	–	–
Grant - HMRC JRS	–	8,274	<b>8,274</b>
Grant - Youth Scotland Winter Fund	–	–	–
Grant - Young Carers	–	4,828	<b>4,828</b>
Grant - Grubs Up	–	–	–
Grant - Helensburgh Carers Young Carers	–	–	–
Grant - Dochas	–	100	<b>100</b>
Grant - Co-op Community Fund	–	–	–
Grant - Ab Cab ASN	–	–	–
	<u>30,945</u>	<u>94,353</u>	<u><b>125,298</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Macleods	500	–	500
Other Donations	299	–	299
Donation - Skatepark	1,184	–	1,184
HMRC Gift Aid	1,907	–	1,907
<b>Grants</b>			
Grant - Oban Forum	–	–	–
Grant - Groundwork	–	–	–
Grant - Young Carers	–	–	–
Grant - Argyll & Bute Council	–	–	–
Grant - Youth Link	–	–	–
Grant - Arnold Clark	–	–	–
Grant - Wood YPI	–	–	–
Grant - MS Centre	–	–	–
Grant - Inspiralba	–	–	–
Grant - Argyll College UHI	–	–	–
Grant - National Lottery Young Start	–	–	–



# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grant - BBC C-I-N Counselling/Covid	–	12,007	12,007
Grant - Robertson Trust	–	14,000	14,000
Grant - Foundation Scotland	–	30,224	30,224
Grant - Land Catch	–	–	–
Grant - Kifinnan	–	5,000	5,000
Grant - Garfield Weston	–	–	–
Grant - Corra	–	36,565	36,565
Grant - Youth Link Cash Back	–	1,560	1,560
Grant - EB Scotland	–	–	–
Grant - Big Lottery Fund - Core	30,000	–	30,000
Grant - Lottery AFA	–	7,125	7,125
Grant - Young Carers Covid Resilience	–	2,998	2,998
Grant - HMRC JRS	–	16,658	16,658
Grant - Youth Scotland Winter Fund	–	1,500	1,500
Grant - Young Carers	–	450	450
Grant - Grubs Up	–	2,488	2,488
Grant - Helensburgh Carers Young Carers	–	432	432
Grant - Dochas	–	600	600
Grant - Co-op Community Fund	–	1,744	1,744
Grant - Ab Cab ASN	–	2,500	2,500
	<u>33,890</u>	<u>135,851</u>	<u>169,741</u>

#### 6. Charitable activities

	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Grant - NHS	<u>11,000</u>	<u>11,000</u>	<u>10,400</u>	<u>10,400</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Tuck Shop	4,512	4,512	296	296
Other Fundraising Income	374	374	402	402
	<u>4,886</u>	<u>4,886</u>	<u>698</u>	<u>698</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank Interest	<u>6</u>	<u>6</u>	<u>–</u>	<u>–</u>

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 9. Other income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Rent Received	6,437	6,437	6,437	6,437
Hall Hire	460	460	–	–
Commission Received	98,400	98,400	55,719	55,719
Sundry Income	157	157	–	–
	<u>105,454</u>	<u>105,454</u>	<u>62,156</u>	<u>62,156</u>

#### 10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Tuck Shop Costs	<u>2,392</u>	<u>2,392</u>	<u>700</u>	<u>700</u>

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Unrestricted Fund	92,373	–	92,373
Youth Scotland	–	–	–
Big Lottery	–	–	–
Hedley Fund	–	–	–
Flourish	–	–	–
Henry Smith	–	–	–
Lloyds TSB	–	–	–
Argyll & Bute Council	–	–	–
N.H.S.	–	11,000	11,000
Dochas - Young Carers	–	100	100
HMRC - JRS Grant	–	8,274	8,274
Shared Care	–	4,828	4,828
Co-op	–	–	–
Youthlink Cash Back	–	–	–
Land Catch Fund	–	1,000	1,000
Foundation Scotland Whisky Fund	–	–	–
Corra Foundation	–	10,000	10,000
Corra ASN Fund	–	1,500	1,500
Kilfinnan Fund	–	5,000	5,000
BBC Children in Need	–	8,800	8,800
Robertson Trust/Co-op	–	4,744	4,744
BoS Young Carers	–	–	–
National Lottery - Young Start	–	16,000	16,000
Groundwork Grant	–	1,125	1,125
Argyll College UHI	–	4,000	4,000
Foundation Scotland	–	4,104	4,104
Young Carers Grant	–	5,000	5,000
MS Centre	–	650	650
Inspiralba Grant	–	2,972	2,972
Support costs	44,365	–	44,365
	<u>136,738</u>	<u>89,097</u>	<u>225,835</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Unrestricted Fund	31,453	–	31,453
Youth Scotland	–	1,500	1,500
Big Lottery	–	7,125	7,125
Hedley Fund	–	2,998	2,998
Flourish	–	450	450
Henry Smith	–	2,488	2,488
Lloyds TSB	–	432	432
Argyll & Bute Council	–	2,500	2,500
N.H.S.	–	14,600	14,600
Dochas - Young Carers	–	600	600
HMRC - JRS Grant	–	16,658	16,658
Shared Care	–	–	–

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

Co-op	–	2,000	2,000
Youthlink Cash Back	–	1,560	1,560
Land Catch Fund	–	–	–
Foundation Scotland Whisky Fund	–	17,701	17,701
Corra Foundation	–	8,864	8,864
Corra ASN Fund	–	6,500	6,500
Kilfinnan Fund	–	5,000	5,000
BBC Children in Need	–	12,507	12,507
Robertson Trust/Co-op	–	12,800	12,800
BoS Young Carers	–	4,845	4,845
National Lottery - Young Start	–	–	–
Groundwork Grant	–	–	–
Argyll College UHI	–	–	–
Foundation Scotland	–	6,979	6,980
Young Carers Grant	–	–	–
MS Centre	–	–	–
Inspiralba Grant	–	–	–
Support costs	37,439	–	37,437
	<u>68,892</u>	<u>128,107</u>	<u>196,998</u>

#### 12. Expenditure on charitable activities by activity type

	Activities undertaken		Total funds 2022 £	Total fund 2021 £
	directly £	Support costs £		
Unrestricted Fund	92,373	41,798	134,171	66,918
Youth Scotland	–	–	–	1,500
Big Lottery	–	–	–	7,125
Hedley Fund	–	–	–	2,998
Flourish	–	–	–	450
Henry Smith	–	–	–	2,488
Lloyds TSB	–	–	–	432
Argyll & Bute Council	–	–	–	2,500
N.H.S.	11,000	–	11,000	14,600
Dochas - Young Carers	100	–	100	600
HMRC - JRS Grant	8,274	–	8,274	16,658
Shared Care	4,828	–	4,828	–
Co-op	–	–	–	2,000
Youthlink Cash Back	–	–	–	1,560
Land Catch Fund	1,000	–	1,000	–
Foundation Scotland Whisky Fund	–	–	–	17,701
Corra Foundation	10,000	–	10,000	8,864
Corra ASN Fund	1,500	–	1,500	6,500
Kilfinnan Fund	5,000	–	5,000	5,000
BBC Children in Need	8,800	–	8,800	12,507
Robertson Trust/Co-op	4,744	–	4,744	12,800
BoS Young Carers	–	–	–	4,845
National Lottery - Young Start	16,000	–	16,000	–
Groundwork Grant	1,125	–	1,125	–
Argyll College UHI	4,000	–	4,000	–
Foundation Scotland	4,104	–	4,104	6,980

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

Young Carers Grant	5,000	–	5,000	–
MS Centre	650	–	650	–
Inspiralba Grant	2,972	–	2,972	–
Governance costs	–	2,567	2,567	1,972
	<u>181,470</u>	<u>44,365</u>	<u>225,835</u>	<u>196,998</u>

#### 13. Analysis of support costs

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Staff costs	20,000	20,000	20,000
Premises	796	796	1,072
Communications and IT	1,745	1,745	1,760
General office	982	982	669
Finance costs	158	158	150
Governance costs	2,566	2,566	1,974
General Repairs	15,309	15,309	9,387
Depreciation	1,037	1,037	650
Expenses less Reimbursements	–	–	551
Sundry Expenses	525	525	626
Subscriptions	671	671	600
Windows & Doors	576	576	–
	<u>44,365</u>	<u>44,365</u>	<u>37,439</u>

#### 14. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Property Repairs	763	763	968	968
Heat & Light	540	540	550	550
Insurance	291	291	625	625
Windows and Doors	1,152	1,152	–	–
	<u>2,746</u>	<u>2,746</u>	<u>2,143</u>	<u>2,143</u>

#### 15. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>1,037</u>	<u>650</u>

#### 16. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,566</u>	<u>1,974</u>

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 17. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	99,933	82,752
Employer contributions to pension plans	5,152	3,926
	<u>105,085</u>	<u>86,678</u>

The average head count of employees during the year was 12 (2021: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of Full Time Staff	2	2
Number of Part Time Staff	2	2
Approximate Number of Sessional Workers	8	8
	<u>12</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 18. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 19. Tangible fixed assets

	Land and buildings £	Skatepark £	Shed £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2021	152,658	–	–	25,735	178,393
Additions	6,660	16,500	1,200	1,627	25,987
<b>At 31 March 2022</b>	<u>159,318</u>	<u>16,500</u>	<u>1,200</u>	<u>27,362</u>	<u>204,380</u>
<b>Depreciation</b>					
At 1 April 2021	–	–	–	22,055	22,055
Charge for the year	–	–	240	797	1,037
<b>At 31 March 2022</b>	<u>–</u>	<u>–</u>	<u>240</u>	<u>22,852</u>	<u>23,092</u>
<b>Carrying amount</b>					
<b>At 31 March 2022</b>	<u>159,318</u>	<u>16,500</u>	<u>960</u>	<u>4,510</u>	<u>181,288</u>
At 31 March 2021	<u>152,658</u>	<u>–</u>	<u>–</u>	<u>3,680</u>	<u>156,338</u>

#### 20. Stocks

	2022	2021
	£	£
Stock - Tuckshop	<u>400</u>	<u>600</u>

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 21. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	5,992	2,720
Rent in Advance	2,063	2,063
Other creditors	500	500
	<u>8,555</u>	<u>5,283</u>

#### 22. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,152 (2021: £3,926).

#### 23. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
General funds	30,187	141,291	(141,876)	29,602

  

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021
General funds	5,178	96,744	(71,735)	30,187

##### Restricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
Grubs Up - Covid	-	-	-	-
Lottery Fund - AFA	-	-	-	-
Helensburgh Carers - Young Carers	-	-	-	-
Ab Cab - ASN	-	-	-	-
NHS	-	11,000	(11,000)	-
Dochas - Young Carers	-	100	(100)	-
HMRC - JRS Grant	-	8,274	(8,274)	-
Corra - Covid Reserve	-	-	-	-
Youthlink Cash Back	-	-	-	-
Scottish Land Foundation	129,118	-	-	129,118
Corra - Resilience Fund	-	-	-	-
Corra Foundation	2,000	9,500	(10,000)	1,500

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 23. Analysis of charitable funds *(continued)*

Corra - ASN Fund	1,500	–	(1,500)	–
Kilfinan Fund	–	5,000	(5,000)	–
BBC Children in Need	1,500	8,800	(8,800)	1,500
Shared Care - Young Carers	–	4,828	(4,828)	–
Foundation Scotland - Capital	18,400	–	–	18,400
Robertson Trust	3,000	2,500	(3,000)	2,500
A & B Council - Young Carers Covid Resilience	–	–	–	–
A & B Council - Young Carers	–	–	–	–
Youth Scotland - Winter Fund	–	–	–	–
Foundation Scotland	–	–	–	–
Co-op Community Fund	1,744	–	(1,744)	–
Land Catch	–	1,000	(1,000)	–
National Lottery - Young Start	–	20,000	(16,000)	4,000
Groundwork - Garden Project	–	1,125	(1,125)	–
Young Carers - Flexible	–	5,000	(5,000)	–
Foundation Scotland - JAM	–	4,104	(4,104)	–
MS Centre - Young Carers	–	650	(650)	–
Inspiralba	–	2,972	(2,972)	–
EB Scotland	–	16,500	–	16,500
Argyll College UHI	–	4,000	(4,000)	–
	<u>157,262</u>	<u>105,353</u>	<u>(89,097)</u>	<u>173,518</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Grubs Up - Covid	–	2,488	(2,488)	–
Lottery Fund - AFA	–	7,125	(7,125)	–
Helensburgh Carers - Young Carers	–	432	(432)	–
Ab Cab - ASN	–	2,500	(2,500)	–
NHS	2,000	10,400	(12,400)	–
Dochas - Young Carers	–	600	(600)	–
HMRC - JRS Grant	–	16,658	(16,658)	–
Corra - Covid Reserve	–	2,000	(2,000)	–
Youthlink Cash Back	–	1,560	(1,560)	–
Scottish Land Foundation	129,118	–	–	129,118
Corra - Resilience Fund	–	17,701	(17,701)	–
Corra Foundation	2,000	8,864	(8,864)	2,000
Corra - ASN Fund	–	8,000	(6,500)	1,500
Kilfinan Fund	–	5,000	(5,000)	–
BBC Children in Need	2,000	12,007	(12,507)	1,500
Shared Care - Young Carers	–	–	–	–
Foundation Scotland - Capital	–	18,400	–	18,400



# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

#### 23. Analysis of charitable funds *(continued)*

Robertson Trust	4,000	14,000	(15,000)	3,000
A & B Council - Young Carers Covid Resilience	–	2,998	(2,998)	–
A & B Council - Young Carers	–	450	(450)	–
Youth Scotland - Winter Fund	–	1,500	(1,500)	–
Foundation Scotland	–	11,824	(11,824)	–
Co-op Community Fund	–	1,744	–	1,744
Land Catch	–	–	–	–
National Lottery - Young Start	–	–	–	–
Groundwork - Garden Project	–	–	–	–
Young Carers - Flexible	–	–	–	–
Foundation Scotland - JAM	–	–	–	–
MS Centre - Young Carers	–	–	–	–
Inspiralba	–	–	–	–
EB Scotland	–	–	–	–
Argyll College UHI	–	–	–	–
	<u>139,118</u>	<u>146,251</u>	<u>(128,107)</u>	<u>157,262</u>

#### 24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	14,770	166,518	181,288
Current assets	23,387	7,000	30,387
Creditors less than 1 year	(8,555)	–	(8,555)
<b>Net assets</b>	<u>29,602</u>	<u>173,518</u>	<u>203,120</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	8,820	147,518	156,338
Current assets	26,651	9,744	36,395
Creditors less than 1 year	(5,283)	–	(5,283)
<b>Net assets</b>	<u>30,188</u>	<u>157,262</u>	<u>187,450</u>