

COMPANY REGISTRATION NUMBER: SC396832  
CHARITY REGISTRATION NUMBER: SC022931

**Mid Argyll Youth Development Services  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2023**



# **Mid Argyll Youth Development Services**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2023**

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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 2023

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 2023.

#### 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  
Stuart Scott (Retired 10 January 2023)  
Zandra L Varnham-Hunt  
Stephen Drummond Hunter (Appointed 11 January 2023)

**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 2023**

#### **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 2023

#### Achievements and performance

##### DIVERSIONARY ACTIVITIES

This year MAYDS continued to run a robust and varied timetable of diversionary activities for children and young people on a weekly basis. Activities and groups included:-

- " Boys only Free Swimming
- " Girls only Free Swimming
- " ASN and Young Carers Family Swim Sessions
- " Just About Music (JAM) Group
- " 5 to 8's In Action
- " P5 and 6 Youth Club
- " Ardrishaig Youth Club
- " Senior Youth Drop In
- " LGBTQI+ Drop In
- " Outreach work via STREET MAYDS
- " ASN Youth Activities
- " Young Carers Fun Club.

All sessions continue to be well attended with the service seeing over 180 individual children and young people a week accessing diversionary activities alone. The swimming sessions continue to be hugely popular with around 60 girls attending Tuesday evening sessions. We continue to develop new activities and programs in line with the needs and wants of young people and their families, for example the ASN and Young carers groups. These groups allow much needed respite for families on a weekly basis and allow those with additional support needs to access Youth Activities not otherwise available to them.

##### TAILOR SUPPORT SERVICES

Over the last year we have continued to build on the support and tailor-made services we deliver to allow us to continue to help and support those most marginalized and in need. Those Services include:-

- " Commissioned Services for Young Carers Statements across MAKI.
- " Respite and support for Young carers and their families.
- " Support for those with Additional Support needs.
- " Counselling Services including play therapy for younger children.
- " Commissioned Services for Online support via Cool2talk website.
- " Outreach Support Via STREET MAYDS
- " Commissioned Services for Drug and Alcohol Education and Support in Lochgilphead, Tarbert and Islay High Schools. " Commissioned Services for Workingrite Employability Services" Young Person's Guarantee (YPG) pre-employability program.
- " Drive2Work Program

To date we have 139 young carers registered across MAKI, over the last year we have supported them in several ways such as a 2-night 3 day residential to Lochgoilhead, purchase of stuff needed for the family home such as washing machines, fridges etc., Dean Park Holidays for Young Cares and their families, Day trips to Edinburgh zoo, sea life centre etc. Through our hardship fund we have been able to support families in need through food vouchers, fuel vouchers and electricity top-up's. We have supported over 100 children and young people with counselling and one to one support. With our counsellor now being the only trained counsellor in Argyll and Bute to be trained to work with eating disorders. We have also just secured the contract for counselling services in Islay

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

and Tarbert High schools. We have supported around 45 young people into positive destinations via both our Workingrite and Young Persons Guarantee Programs, these young people are now in further training or employment

One of our Workingrite Trainees who was in an 8-week placement with MacLeod's Construction and secured a Joinery apprenticeship when he finished.

#### NEW DEVELOPMENT

We continue to progress with the Wheelpark Development. Thanks to £40,000 funding awarded by RENEWI/Scottish Landfill in 2021 we were able to clear the sight and erect security fencing. We were also delighted to secure another £40,000 from them in October 2022 to erect the sound proof fencing and undertake the developing of community gardens. We will also be working to get the skatepark design and funding this year.

We were also grateful to the local windfarm A'chruach who funded us to refurbish the inside of our premises in the summer of 2022. This allowed us to give the centre a much-needed facelift including painting, new furniture etc., also thanks to the Robertson Trust and Coop we were able to get new Windows and Doors.

#### CASE STUDY

A is 20 years old and had been out of school for around 4 years when he was referred to YPG via the job centre. He left with no formal qualifications and since then he had not worked but done a computing and Art course which stopped due to COVID and never resumed. A has a diagnosis of Autism and ADHD which limits what he can do also, and he realises this. Due to his diagnosis he also finds it hard to socialise and hardly leaves the house. On meeting A indicated he would like to get a job preferably indoors but was willing to give anything a shot. During his time on YPG we worked with A to try and initially build his confidence, self-esteem and social skills. He attended MAYDS centre on a regular basis and worked with staff where he done various training courses such as First Aid and Food Hygiene, worked on creating and building a CV, looked at various job and volunteering opportunities. Our main aim at this point was to get him out of the house regularly and into a routine. Eventually A started volunteering at MAYDS centre on a Saturday where he helped at the additional support needs group. He enjoyed this and seemed to start engaging with staff a bit more. At the end of his time on YPG we felt A may be ready for work and he was then referred to Workingrite which is also run by MAYDS. Working alongside the local Riverside shop and Café we managed to get him a work placement in the café, his Food Hygiene certificate helped with this. During his 8-week placement A was committed to the job, always on time and always done what was asked of him. The employers said he became more talkative and sociable, even coming up for his lunch when he was not on shift. After his training placement A was offered a fulltime job and this has really changed his life. He goes out more now and even went on a holiday to Spain. A does not talk much but when we visited him at the café he always had a big smile on his face which was an indication of him enjoying what he is doing and the changes within himself. His mum was very grateful for the support A was given and said it has made a huge difference in his life.

#### OUR FUNDERS IN 2022/2023

Argyll & Bute Council  
Argyll & Bute Alcohol & Drug Partnership  
Lottery Fund  
Awards for All  
Young Start Big Fund

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

Year ended 31 March 2023

The Kilfinan Trust  
Garfield Weston  
The Scottish Government  
Scottish Community Foundation  
The Henry Smith Charity  
The Tudor Trust  
The Robertson Trust

#### 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 7 September 2023 and signed on behalf of the board of trustees by:



Stephen Drummond Hunter  
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 2023**

I report to the trustees on my examination of the financial statements of Mid Argyll Youth Development Services ('the charity') for the year ended 31 March 2023.

#### **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.

Independent Examiner

80 Argyll Street  
Dunoon  
Argyll  
PA23 7NE

7 September 2023



# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	40,652	192,268	232,920	125,298
Charitable activities	6	–	–	–	11,000
Other trading activities	7	4,314	–	4,314	4,886
Investment income	8	292	–	292	6
Other income	9	123,752	–	123,752	105,454
<b>Total income</b>		<u>169,010</u>	<u>192,268</u>	<u>361,278</u>	<u>246,644</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	10	2,057	–	2,057	2,392
Expenditure on charitable activities	11,12	144,691	153,611	298,302	225,835
Other expenditure	14	1,595	–	1,595	2,746
<b>Total expenditure</b>		<u>148,343</u>	<u>153,611</u>	<u>301,954</u>	<u>230,973</u>
<b>Net income and net movement in funds</b>		<u>20,667</u>	<u>38,657</u>	<u>59,324</u>	<u>15,671</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		29,602	173,518	203,120	187,449
<b>Total funds carried forward</b>		<u>50,269</u>	<u>212,175</u>	<u>262,444</u>	<u>203,120</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 9 to 23 form part of these financial statements.

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	19		221,657	181,288
<b>Current assets</b>				
Stock - Tuckshop	20	600		400
Cash at bank and in hand		46,418		29,987
		<u>47,018</u>		<u>30,387</u>
<b>Creditors: amounts falling due within one year</b>	21	<u>6,231</u>		<u>8,555</u>
<b>Net current assets</b>			<u>40,787</u>	<u>21,832</u>
<b>Total assets less current liabilities</b>			<u>262,444</u>	<u>203,120</u>
<b>Net assets</b>			<u>262,444</u>	<u>203,120</u>
<b>Funds of the charity</b>				
Restricted funds			212,175	173,518
Unrestricted funds			50,269	29,602
<b>Total charity funds</b>	23		<u>262,444</u>	<u>203,120</u>

For the year ending 31 March 2023 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 7 September 2023, and are signed on behalf of the board by:



Stephen Drummond Hunter  
Trustee

The notes on pages 9 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 2023

#### 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 2023

#### 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:

Shed	-	20% straight line
Equipment	-	15% reducing balance

##### 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 2023

#### 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 2023

#### 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 2023 £
<b>Donations</b>			
Other Donations	1,080	–	1,080
<b>Gifts</b>			
Grant - Oban Forum	–	–	–
Grant - Groundwork	–	–	–
Grant - Young Carers	–	–	–
Grant - Argyll & Bute Council	–	2,660	2,660
Grant - Youth Link	–	–	–
Grant - Arnold Clark	–	–	–
Grant - Wood YPI	3,000	–	3,000
Grant - MS Centre	–	–	–
Grant - Inspiralba	–	20,777	20,777
Grant - UHI	–	4,000	4,000
Grant - National Lottery Young Start	–	23,500	23,500

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

Year ended 31 March 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants</b>			
Grant - BBC C-I-N Counselling	–	9,540	<b>9,540</b>
Grant - Robertson Trust	22,000	–	<b>22,000</b>
Grant - Foundation Scotland	–	11,560	<b>11,560</b>
Grant - Land Catch	–	–	–
Grant - Kifinnan	–	–	–
Grant - Garfield Weston	–	15,000	<b>15,000</b>
Grant - Corra	–	5,641	<b>5,641</b>
Grant - Cyber Consultancy	10,000	–	<b>10,000</b>
Grant - EB Scotland	–	23,500	<b>23,500</b>
Grant - Lottery Swimming	–	6,393	<b>6,393</b>
Grant - A & B C Employability/Pupil Support	–	9,940	<b>9,940</b>
Grant - A & B C Drive to Work	–	28,000	<b>28,000</b>
Grant - HMRC JRS	–	–	–
Grant - MacTaggart	4,572	–	<b>4,572</b>
Grant - Young Carers	–	–	–
Grant - SCVO Young Carers	–	9,500	<b>9,500</b>
Grant - NHS MAYDS Streets	–	8,000	<b>8,000</b>
Grant - Dochas	–	3,760	<b>3,760</b>
Grant - HLCC Young Carers	–	6,497	<b>6,497</b>
Chambers of Commerce - Employability Support	–	4,000	<b>4,000</b>
	<u>40,652</u>	<u>192,268</u>	<u><b>232,920</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Other Donations	1,135	–	1,135
<b>Gifts</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 - 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 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
Grant - BBC C-I-N Counselling	–	8,800	8,800
Grant - Robertson Trust	–	2,500	2,500
Grant - Foundation Scotland	–	4,104	4,104
Grant - Land Catch	–	1,000	1,000
Grant - Kifinnan	–	5,000	5,000
Grant - Garfield Weston	15,000	–	15,000
Grant - Corra	–	9,500	9,500
Grant - Cyber Consultancy	–	–	–
Grant - EB Scotland	–	16,500	16,500
Grant - Lottery Swimming	–	–	–
Grant - A & B C Employability/Pupil Support	–	–	–
Grant - A & B C Drive to Work	–	–	–
Grant - HMRC JRS	–	8,274	8,274
Grant - MacTaggart	–	–	–
Grant - Young Carers	–	4,828	4,828
Grant - SCVO Young Carers	–	–	–
Grant - NHS MAYDS Streets	–	–	–
Grant - Dochas	–	100	100
Grant - HLCC Young Carers	–	–	–
Chambers of Commerce - Employability Support	–	–	–
	<u>30,945</u>	<u>94,353</u>	<u>125,298</u>

#### 6. Charitable activities

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Grant - NHS	–	–	11,000	11,000
	<u>–</u>	<u>–</u>	<u>11,000</u>	<u>11,000</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Tuck Shop	4,218	4,218	4,512	4,512
Other Fundraising Income	96	96	374	374
	<u>4,314</u>	<u>4,314</u>	<u>4,886</u>	<u>4,886</u>



# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### 8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank Interest	292	292	6	6

#### 9. Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Rent Received	5,218	5,218	6,437	6,437
Hall Hire	2,424	2,424	460	460
Commission Received	115,853	115,853	98,400	98,400
Sundry Income	257	257	157	157
	<u>123,752</u>	<u>123,752</u>	<u>105,454</u>	<u>105,454</u>

#### 10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Tuck Shop Costs	2,057	2,057	2,392	2,392

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

Year ended 31 March 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Unrestricted Fund	99,950	–	99,950
Argyll & Bute Council - Drive to Work	–	23,000	23,000
Garfield Weston	–	15,000	15,000
Chambers of Commerce - Employability	–	4,000	4,000
UHI - Drive to work	–	4,000	4,000
Argyll & Bute Council - Employability	–	8,500	8,500
HLCC - Young Carers	–	6,497	6,497
NHS -MAYDS Streets	–	8,000	8,000
SCVO - Young Carers	–	9,500	9,500
N.H.S.	–	–	–
Dochas - Young Carers	–	3,760	3,760
HMRC - JRS Grant	–	–	–
Shared Care	–	–	–
Lottery - Swimming	–	6,393	6,393
Argyll & Bute Council - Pupil Support	–	1,440	1,440
Land Catch Fund	–	–	–
Argyll & Bute Council - Activities	–	2,660	2,660
Corra Foundation	–	7,141	7,141
Corra ASN Fund	–	–	–
Kilfinnan Fund	–	–	–
BBC Children in Need	–	9,540	9,540
Robertson Trust/Co-op	–	–	–
National Lottery - Young Start	–	23,000	23,000
Groundwork Grant	–	–	–
Argyll College UHI	–	–	–
Foundation Scotland	–	–	–
Young Carers Grant	–	–	–
MS Centre	–	–	–
Inspiralba Grant	–	20,777	20,777
Support costs	44,741	403	45,144
	<u>144,691</u>	<u>153,611</u>	<u>298,302</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Unrestricted Fund	92,373	–	92,373
Argyll & Bute Council - Drive to Work	–	–	–
Garfield Weston	–	–	–
Chambers of Commerce - Employability	–	–	–
UHI - Drive to work	–	–	–
Argyll & Bute Council - Employability	–	–	–
HLCC - Young Carers	–	–	–
NHS -MAYDS Streets	–	–	–
SCVO - Young Carers	–	–	–
N.H.S.	–	11,000	11,000
Dochas - Young Carers	–	100	100
HMRC - JRS Grant	–	8,274	8,274

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

Shared Care	–	4,828	4,828
Lottery - Swimming	–	–	–
Argyll & Bute Council - Pupil Support	–	–	–
Land Catch Fund	–	1,000	1,000
Argyll & Bute Council - Activities	–	–	–
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
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>

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

	Activities undertaken		Total funds 2023 £	Total fund 2022 £
	directly	Support costs		
	£	£		
Unrestricted Fund	99,950	42,311	142,261	134,171
Argyll & Bute Council - Drive to Work	23,000	–	23,000	–
Garfield Weston	15,000	–	15,000	–
Chambers of Commerce -				
Employability	4,000	–	4,000	–
UHI - Drive to work	4,000	–	4,000	–
Argyll & Bute Council - Employability	8,500	–	8,500	–
HLCC - Young Carers	6,497	–	6,497	–
NHS -MAYDS Streets	8,000	–	8,000	–
SCVO - Young Carers	9,500	–	9,500	–
N.H.S.	–	–	–	11,000
Dochas - Young Carers	3,760	–	3,760	100
HMRC - JRS Grant	–	–	–	8,274
Shared Care	–	–	–	4,828
Lottery - Swimming	6,393	–	6,393	–
Argyll & Bute Council - Pupil Support	1,440	–	1,440	–
Land Catch Fund	–	–	–	1,000
Argyll & Bute Council - Activities	2,660	–	2,660	–
Corra Foundation	7,141	–	7,141	10,000
Corra ASN Fund	–	–	–	1,500
Kilfinnan Fund	–	–	–	5,000
BBC Children in Need	9,540	–	9,540	8,800

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

Robertson Trust/Co-op	–	–	–	4,744
Foundation Scotland - Building Upgrade	–	403	403	–
National Lottery - Young Start	23,000	–	23,000	16,000
Groundwork Grant	–	–	–	1,125
Argyll College UHI	–	–	–	4,000
Foundation Scotland	–	–	–	4,104
Young Carers Grant	–	–	–	5,000
MS Centre	–	–	–	650
Inspiralba Grant	20,777	–	20,777	2,972
Governance costs	–	2,430	2,430	2,567
	<u>253,158</u>	<u>45,144</u>	<u>298,302</u>	<u>225,835</u>

#### 13. Analysis of support costs

	Unrestricted Funds	Foundation Scotland - Building Upgrade	Total 2023	Total 2022
	£	£	£	£
Staff costs	20,000	–	20,000	20,000
Premises	797	–	797	796
Communications and IT	2,111	–	2,111	1,745
General office	974	–	974	982
Finance costs	–	–	–	158
Governance costs	2,430	–	2,430	2,566
General Repairs	15,186	–	15,186	15,309
Depreciation	1,585	403	1,988	1,037
Sundry Expenses	996	–	996	525
Subscriptions	662	–	662	671
Windows & Doors	–	–	–	576
	<u>44,741</u>	<u>403</u>	<u>45,144</u>	<u>44,365</u>

#### 14. Other expenditure

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Property Repairs	532	532	763	763
Heat & Light	675	675	540	540
Insurance	322	322	291	291
Business Stream	66	66	–	–
Windows and Doors	–	–	1,152	1,152
	<u>1,595</u>	<u>1,595</u>	<u>2,746</u>	<u>2,746</u>

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### 15. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>1,988</u>	<u>1,037</u>

#### 16. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,430</u>	<u>2,566</u>

#### 17. Staff costs

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

	2023	2022
	£	£
Wages and salaries	101,918	99,933
Employer contributions to pension plans	<u>4,847</u>	<u>5,152</u>
	<u>106,765</u>	<u>105,085</u>

The average head count of employees during the year was 11 (2022: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of Full Time Staff	2	2
Number of Part Time Staff	2	2
Approximate Number of Sessional Workers	<u>7</u>	<u>8</u>
	<u>11</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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.

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### 19. Tangible fixed assets

	Land and buildings £	Skatepark £	Shed £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2022	159,318	16,500	1,200	27,362	<b>204,380</b>
Additions	8,870	26,350	–	7,137	<b>42,357</b>
<b>At 31 March 2023</b>	<u>168,188</u>	<u>42,850</u>	<u>1,200</u>	<u>34,499</u>	<u><b>246,737</b></u>
<b>Depreciation</b>					
At 1 April 2022	–	–	240	22,852	<b>23,092</b>
Charge for the year	–	–	240	1,748	<b>1,988</b>
<b>At 31 March 2023</b>	<u>–</u>	<u>–</u>	<u>480</u>	<u>24,600</u>	<u><b>25,080</b></u>
<b>Carrying amount</b>					
<b>At 31 March 2023</b>	<u>168,188</u>	<u>42,850</u>	<u>720</u>	<u>9,899</u>	<u><b>221,657</b></u>
At 31 March 2022	<u>159,318</u>	<u>16,500</u>	<u>960</u>	<u>4,510</u>	<u>181,288</u>

#### 20. Stocks

	2023 £	2022 £
Stock - Tuckshop	<u>600</u>	<u>400</u>

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

	2023 £	2022 £
Accruals and deferred income	<b>3,667</b>	5,992
Rent in Advance	<b>2,064</b>	2,063
Other creditors	<b>500</b>	500
	<u><b>6,231</b></u>	<u>8,555</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 £4,847 (2022: £5,152).

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### 23. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	29,602	169,010	(148,343)	<b>50,269</b>

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

##### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
NHS	-	-	-	-
Dochas - Young Carers	-	-	-	-
HMRC - JRS Grant	-	-	-	-
Scottish Land Foundation	129,118	-	-	<b>129,118</b>
Corra Foundation	1,500	5,641	(7,141)	-
Corra - ASN Fund	-	-	-	-
Kilfinan Fund	-	-	-	-
BBC Children in Need	1,500	9,540	(9,540)	<b>1,500</b>
Shared Care - Young Carers	-	-	-	-
Foundation Scotland - Capital	18,400	-	-	<b>18,400</b>
Robertson Trust	2,500	-	-	<b>2,500</b>
Co-op Community Fund	-	-	-	-
Land Catch	-	-	-	-
National Lottery - Young Start	4,000	23,500	(23,000)	<b>4,500</b>
Groundwork - Garden Project	-	-	-	-
Young Carers - Flexible	-	-	-	-
Foundation Scotland - JAM	-	-	-	-
MS Centre - Young Carers	-	-	-	-
Inspiralba	-	20,777	(20,777)	-
EB Scotland	16,500	23,500	-	<b>40,000</b>
Argyll College UHI	-	-	-	-
Argyll & Bute Council - Drive to Work	-	28,000	(23,000)	<b>5,000</b>
Garfield Weston	-	15,000	(15,000)	-
Chambers of Commerce -				
Employability	-	4,000	(4,000)	-
UHI - Drive to Work	-	4,000	(4,000)	-
HLCC - Young Carers	-	6,497	(6,497)	-
NHS - MAYDS Streets	-	8,000	(8,000)	-
SCVO - Young Carers	-	9,500	(9,500)	-

# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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

Lottery - Swimming	–	6,393	(6,393)	–
Argyll & Bute Council - Employability	–	8,500	(8,500)	–
Argyll & Bute Council - Activities	–	2,660	(2,660)	–
Argyll & Bute Council - Pupil Support	–	1,440	(1,440)	–
Dochas - Young Carers	–	3,760	(3,760)	–
Foundation Scotland - Building Upgrade	–	11,560	(403)	<b>11,157</b>
	<u>173,518</u>	<u>192,268</u>	<u>(153,611)</u>	<u><b>212,175</b></u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
NHS	–	11,000	(11,000)	–
Dochas - Young Carers	–	100	(100)	–
HMRC - JRS Grant	–	8,274	(8,274)	–
Scottish Land Foundation	129,118	–	–	129,118
Corra Foundation	2,000	9,500	(10,000)	1,500
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
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)	–



# Mid Argyll Youth Development Services

## Company Limited by Guarantee

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

Year ended 31 March 2023

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

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)	–
Argyll & Bute Council - Drive to Work	–	–	–	–
Garfield Weston	–	–	–	–
Chambers of Commerce - Employability	–	–	–	–
UHI - Drive to Work	–	–	–	–
HLCC - Young Carers	–	–	–	–
NHS - MAYDS Streets	–	–	–	–
SCVO - Young Carers	–	–	–	–
Lottery - Swimming	–	–	–	–
Argyll & Bute Council - Employability	–	–	–	–
Argyll & Bute Council - Activities	–	–	–	–
Argyll & Bute Council - Pupil Support	–	–	–	–
Dochas - Young Carers	–	–	–	–
Foundation Scotland - Building Upgrade	–	–	–	–
	<u>157,262</u>	<u>105,353</u>	<u>(89,097)</u>	<u>173,518</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	20,482	201,175	221,657
Current assets	36,018	11,000	47,018
Creditors less than 1 year	(6,231)	–	(6,231)
<b>Net assets</b>	<u>50,269</u>	<u>212,175</u>	<u>262,444</u>

  

	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>