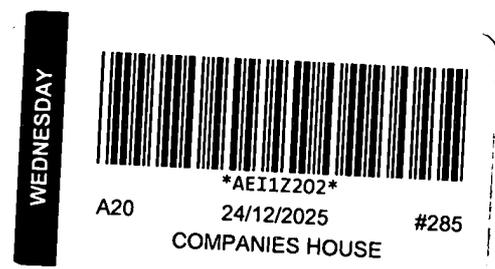


COMPANY REGISTRATION NUMBER: SC396832
CHARITY REGISTRATION NUMBER: SC022931

**Mid Argyll Youth Development Services
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025**



Mid Argyll Youth Development Services

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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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 2025

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 2025.

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
Margaret Mcphee
Zandra L Varnham-Hunt
Stephen Drummond Hunter
Mr Ronnie Gilmour (Appointed 11 November 2024)

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 2025

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 2025

Achievements and performance

MAYDS would like to thank all our funders, partners, staff, volunteers and the wider community for their ongoing and continued support in helping us make a difference in children and young people's lives.

Annual Report 2024

2024 continued to be a busy year for the staff and young people at MAYDS. Clubs and diversionary activities continued to be busy and tailor support services saw an increase in referrals. In addition, we implemented some new programs including our drama club and Additional Support Needs pre-employability program. We thank the Robertson Trust for their continued support in allowing us to help provide much needed services for children and young people in the local area.

Diversionary Services

2024 saw the continuation of our robust program of diversionary clubs and activities for children and young people, these included our boys and girls free swimming sessions, junior and senior youth drop in's, J.A.M music group etc. Youth clubs were run in Ardrishaig and Kilmartin, along with several sessions per week at our MAYDS base. This year, particularly in the Winter months we saw an increase in numbers attending our senior drop in clubs on a Friday and Saturday night, with anywhere between 20 to 30 attending. These sessions allowed a safe space for young people to meet and gather, that was off the streets and away from drinking and anti social behaviour culture. We introduced our new Drama Group on a Monday, this proved very popular with 16 members signing up. We also had two of our Youth Volunteers working at this and supporting staff at the sessions. This year the group worked on a production of the Wizard of Oz which was showcased at 3 screenings just prior to Christmas. Each screening was sold out and the young people did an amazing job. Our Youth volunteers also organized a quiz night to raise funds for costumes etc., for the show, they raised nearly £500. Young people also did some fundraising for Children In Need this year via a bake sale and face painting where they raised £213. We also held some awareness raising sessions with the groups including Young Carers Day and Children's Rights Day.

Tailor Support Services

Counselling:-

January 2024 saw the introduction of our new Long Term Therapy Program on Islay. Funded by the Mactaggart Family the focus of this program was to offer residents on Islay in need of on-going support the opportunity to access therapy, not just for the standard five or six sessions but across a longer period to meet their specific needs. The counsellor worked with six individuals during the year and via weekly support managed to support significant changes in some of their lives. For example, one 15-year-old who was a non-school engager and had not left the home since Covid can now leave the home with support for short periods of time. For him and his family this is a huge step, and with the program being funded for another year he will continue to get the support he needs to continue to work on his progress. This year the counsellor saw an increase in the number of parents she was supporting. Often, they would come for advice around issues with their children such as self-harm, non-school attenders, ASD and realise they themselves needed to talk and get support and tools to help manage different situations. On the back of this there were several family therapy sessions delivered and family therapy is an area we believe will increase in 2025. There were 12 parents and families supported over this period MAYDS counsellor continued to work with young people across Mid Argyll, Kintyre and Islay (MAKI) on a weekly basis delivering counselling and support. There was an increase in referrals this year, particularly among the P6 and P7 age group. A lot of the issues presenting were peer and or family relationships. The counsellor used several techniques to work with and support these young people including self-management such as meditation. Over the last year we have also continued to run the Cool2talk online support service. This is a safe confidential space

Mid Argyll Youth Development Services

Company Limited by Guarantee

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

Year ended 31 March 2025

where young people across Argyll and Bute can access support, advice and information. They can post questions and our counsellors will answer with advice and signposting within 24 hours. This online facility also gives young people access to counselling. This year we had 49 questions posted around a multitude of issues including relationships, friendships and mental health.

Outreach and Drug and Alcohol Education:-

Our STREET MAYDS outreach program continued to run in 2024, and we were delighted when the local Argyll and Bute Drugs Partnership (ADP) funded it for 2025. This year our staff worked in different areas and villages across Mid Argyll at high-risk times such as Friday and Saturday evenings. They would engage with young people hanging about the streets to make sure they were safe and give them advice and support and signposting if needed. This year our STREET MAYDS staff also attended community events including Bonfire Night and Ardrishaig Gala Day, these events are well known for young people drinking etc., so our staff were on hand to make sure young people were safe and supported where needed.

August 2024 saw the reintroduction of the Drug and Alcohol Education Program in the schools. This program will run for the next 2 years, and during this time MAYDS staff will work with the school staff to deliver education and support service for young people around drugs, alcohol etc. In addition, we will contribute to newsletters and give advice at parents evenings. This year we have already attended parents evenings in Islay and Lochgilphead.

Young Carers:-

In 2024 we had 133 young carers registered across MAKI between the ages of six and eighteen years old. Support was provided in a variety of ways including access to respite via young carers youth clubs and trips, funding, applying for Young Carers Grant, Christmas hampers and vouchers, counselling etc. All 133 have Young Carers statements and regularly meet up with our Young Carers support workers for reviews and check ins.

For the second year we attended the Scottish Young Carers Festival in life. This year 11 Young Carers attended the two-day, two-night event. There was a huge range of activities for everyone including cake decorating, silent disco, talent competitions, live music, inflatables etc. The young people had a ball and with over 500 young people attending from across Scotland had the opportunity to meet new people in similar situations, along with get some much-needed time away and time for themselves.

Also, this year MAYDS Manager done some awareness workshops with 15 head teachers from across MAKI at the Argyll and Bute Head Teachers Conference. These workshops highlighted issues such as signs to look for when identifying young carers, the referral process and the support our service can offer the young people.

Employability:-

Through our Employability Program (WorkingRite) we have supported 11 young people 16-19 years old to access apprenticeships, employment and or work experience opportunities. Leaving school without a positive destination these young people are referred to us to access a 17-week supported employment program. Once matched with a local employer it is hoped after this time they will be offered a job, apprenticeship or at the minimum have experience and a reference for their CV. This year we had young people placed within construction, beauty, administration, forestry, mechanics and renewables. To date two of the young people have entered employment into the forestry, one has an administration apprenticeship at a construction firm, another an apprenticeship in mechanics, one has been offered a job at a beauty salon, four are still on the program, and two were unable to sustain the full program due to mental health issues. One of the young people accessing an apprenticeship is a young carer, he he struggled greatly with attendance at school and because of is home

Mid Argyll Youth Development Services

Company Limited by Guarantee

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

Year ended 31 March 2025

circumstances, however with the support of the employer and the WorkingRite Program he completed his 17-week placement and was offered an apprenticeship in mechanics, which was his career goal.

We have continued our Pre-Employment support via Spark Your Purpose and the Parental support Fund. Both these initiatives have so us support around 40 young people and parents in a variety of ways to increase their employment opportunities. This has included things like driving lessons, training courses, self-employment support, equipment to start-up businesses, interview clothing etc.

For the second year we ran our Rite to Work Program. This is a partnership program with WorkingRite and Education to deliver an earlier intervention approach to young people who were disengaging in school but could not leave yet. Through the Rite to Work Program in the new academic year beginning August 2024 7 Young People began attend MAYDS for a full school day on a Monday, here they cover the certificate of work readiness course which includes working on CV's, Interview skills, Responsibilities of of Employment, setting career goals etc. In addition, they work on completing certified modules on Health and Safety, First Aid, Young People in the Workplace and Food Hygiene. This course will run till June 2025. Those on the course not entering positive destinations will progress to the WorkingRite Program.

In 2024 we also trialed a Rite to Work Program for those with Complex and Additional Support Needs. This takes the format of above but is tailored to meet the learning needs of each individual on the Program. Four students started on this program in August which is run in the school over two periods every Friday.

Our volunteer program continued to grow in 202, and we now have 10 regular volunteers supporting staff across the clubs and activities. Several of our Young People are now volunteers at Drama Club, ASN groups and the Dementia Choir. All our volunteers have gained training across a range of areas this year including Child Protection, Dynamic Youth and Saltire Awards etc.

ASN Support:-

In 2024 our Additional Support Needs Youth Clubs continued to run and be busier than ever. These groups are lifeline for many families and young people as they offer those with additional needs, who cannot attend any other social outlets some time with peers participating in fun activities, however it also offers the families some much needed respite time. During the year young people used the sensory room for chill time, enjoyed outdoor play in the new gardens and done baking and arts and crafts sessions. They also had a visit from Huggy the Thera pony which went down a storm. There are limited numbers that can attend these sessions as staffing is so9 high, either a one on one or one on two ratio. Therefore, we have found ourselves having a waiting list and having to implement a weekly booking system to be fair to all. To help cater for more young people we are in the process of increasing sessions from 2 to 3 per week. We hope this will start in February. We currently have 18 young people and their families benefiting from our ASN program.

Community Links:-

This year we continued to host several community groups and partners in our premises on a weekly basis, these included the Dementia Choir, Heads Up Mental Health Group, NHS for Baby Massage and Live Argyll for their Job Club.

We also worked closely with the local food bank (Moving on Mid Argyll), providing them with a premises on our property to host a local food share shop. What was once a garage has now been refurbished with the support of local organisations such as MacLeods, Nadara Windfarm, ACHA and the Coop and turned into a mini shop where people can come along select the food they need and have a chat and a coffee along with advice and signposting from the FoodShare co-ordinator. We are hoping the official opening of the shop will be in February 2025.

Mid Argyll Youth Development Services

Company Limited by Guarantee

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

Year ended 31 March 2025

We supported the local Viking Festival this year by providing outdoor activities for children and young people. Those attending participated in bush craft, den building etc. We also hosted our annual Living Well event in January 2024 at Mac Pool. This was a free event for the community to attend and get taster sessions in a variety of activities, access free swim sessions, get advice and sign posting around health and services from local agencies and partners, meet Huggy the Therapy pony and get some free lunch and refreshments and socialise with others. 87 people attended this event.

OUR FUNDERS IN 2024/2025

Young Start
The National Lottery Community Fund
Garfield Weston
Foundation Scotland
BBC Children in Need
The Robertson Trust
Awards for All
Argyll & Bute Council
The Mactaggart Third Fund
Scottish Government

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 15 December 2025 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 2025

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 1 to 25.

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

15 December 2025

Mid Argyll Youth Development Services

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	24,760	191,523	216,283	228,168
Other trading activities	6	3,529	–	3,529	3,149
Investment income	7	600	–	600	967
Other income	8	150,003	–	150,003	153,648
Total income		<u>178,892</u>	<u>191,523</u>	<u>370,415</u>	<u>385,932</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	1,719	–	1,719	2,180
Expenditure on charitable activities	10,11	178,184	164,362	342,546	353,131
Other expenditure	13	999	1,303	2,302	1,904
Total expenditure		<u>180,902</u>	<u>165,665</u>	<u>346,567</u>	<u>357,215</u>
Net income and net movement in funds		<u>(2,010)</u>	<u>25,858</u>	<u>23,848</u>	<u>28,717</u>
Reconciliation of funds					
Total funds brought forward		<u>25,387</u>	<u>265,774</u>	<u>291,161</u>	<u>262,444</u>
Total funds carried forward		<u>23,377</u>	<u>291,632</u>	<u>315,009</u>	<u>291,161</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 25 form part of these financial statements.

Mid Argyll Youth Development Services

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	18	275,883	261,346
Current assets			
Stock - Tuckshop	19	500	500
Debtors	20	500	—
Cash at bank and in hand		45,962	36,481
		<u>46,962</u>	<u>36,981</u>
Creditors: amounts falling due within one year	21	<u>7,836</u>	<u>7,166</u>
Net current assets		<u>39,126</u>	<u>29,815</u>
Total assets less current liabilities		<u>315,009</u>	<u>291,161</u>
Net assets		<u>315,009</u>	<u>291,161</u>
Funds of the charity			
Restricted funds		291,632	265,774
Unrestricted funds		23,377	25,387
Total charity funds	23	<u>315,009</u>	<u>291,161</u>

For the year ending 31 March 2025 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 15 December 2025, and are signed on behalf of the board by:



Stephen Drummond Hunter
Trustee

The notes on pages 10 to 25 form part of these financial statements.

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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 2025

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
Garden Development	-	10% straight line

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 2025

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 2025

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 2025 £
Donations			
Contribution to Events	–	–	–
Other Donations	2,760	–	2,760
Grants			
Grant - Nandara - Micro Grants	–	4,000	4,000
Grant - Nandara Kilmartin Club	–	4,460	4,460
Grant - Argyll & Bute Council ASN Programme	–	5,000	5,000
Grant - Carers Trust (Young Carers)	–	600	600
Grant - Groundwork UK Garden	–	–	–
Grant - MAYDS Street Grant	–	–	–
Grant - Wood YPI	–	–	–
Grant - Mactaggart Islay Therapy	–	22,000	22,000
Grant - Inspiralba	–	38,963	38,963
Grant - Helensburgh & Lomond - Young Carers TTL	–	2,863	2,863
Grant - National Lottery Young Start	–	26,000	26,000
Grant - Foundation Scotland Volant (Counselling)	–	7,500	7,500
Grant - Moving On - Foodshare Wages	–	6,137	6,137

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants (continued)			
Grant - BBC C-I-N	–	14,000	14,000
Grant - Robertson Trust	22,000	–	22,000
Grant - Foundation Scotland	–	–	–
Grant - Shared Care	–	–	–
Grant - Music Trip	–	–	–
Grant - Garfield Weston	–	15,000	15,000
Grant - Corra	–	–	–
Grant - Foundation Scotland Core Grant	–	10,000	10,000
Grant - EB Scotland	–	–	–
Grant - Awards for All	–	13,500	13,500
Grant - A & B C Third Sector ASN/Counselling	–	9,500	9,500
Grant - A & B C Drive to Work	–	–	–
Grant - MYCOS Trip	–	–	–
Grant - MacTaggart	–	–	–
Grant - ADP Swimming Grant	–	–	–
Grant - A & B C Young Carers	–	2,000	2,000
Grant - NHS MAYDS Streets	–	10,000	10,000
Grant - Dochas	–	–	–
Grant - HLCC Young Carers	–	–	–
	<u>24,760</u>	<u>191,523</u>	<u>216,283</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Contribution to Events	900	–	900
Other Donations	1,670	–	1,670
Grants			
Grant - Nandara - Micro Grants	–	–	–
Grant - Nandara Kilmartin Club	–	–	–
Grant - Argyll & Bute Council ASN Programme	–	7,500	7,500
Grant - Carers Trust (Young Carers)	–	–	–
Grant - Groundwork UK Garden	–	375	375
Grant - MAYDS Street Grant	–	8,165	8,165
Grant - Wood YPI	–	3,000	3,000
Grant - Mactaggart Islay Therapy	–	22,952	22,952
Grant - Inspiralba	–	35,203	35,203
Grant - Helensburgh & Lomond - Young Carers TTL	–	–	–
Grant - National Lottery Young Start	–	22,050	22,050
Grant - Foundation Scotland Volant (Counselling)	–	–	–
Grant - Moving On - Foodshare Wages	–	–	–

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants (continued)			
Grant - BBC C-I-N	–	9,355	9,355
Grant - Robertson Trust	22,000	–	22,000
Grant - Foundation Scotland	–	10,000	10,000
Grant - Shared Care	–	8,387	8,387
Grant - Music Trip	–	2,000	2,000
Grant - Garfield Weston	–	–	–
Grant - Corra	–	5,642	5,642
Grant - Foundation Scotland Core Grant	–	–	–
Grant - EB Scotland	–	40,442	40,442
Grant - Awards for All	–	–	–
Grant - A & B C Third Sector ASN/Counselling	–	–	–
Grant - A & B C Drive to Work	–	11,880	11,880
Grant - MYCOS Trip	–	1,764	1,764
Grant - MacTaggart	3,000	–	3,000
Grant - ADP Swimming Grant	–	7,615	7,615
Grant - A & B C Young Carers	–	–	–
Grant - NHS MAYDS Streets	–	–	–
Grant - Dochas	–	1,333	1,333
Grant - HLCC Young Carers	–	2,935	2,935
	<u>27,570</u>	<u>200,598</u>	<u>228,168</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Tuck Shop	3,119	3,119	3,088	3,088
Other Fundraising Income	64	64	61	61
Event Income	346	346	–	–
	<u>3,529</u>	<u>3,529</u>	<u>3,149</u>	<u>3,149</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank Interest	600	600	967	967

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rent Received	6,064	6,064	4,000	4,000
Hall Hire	2,138	2,138	–	–
Commission Received	141,801	141,801	149,390	149,390
Sundry Income	–	–	258	258
	<u>150,003</u>	<u>150,003</u>	<u>153,648</u>	<u>153,648</u>

9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Tuck Shop Costs	1,719	1,719	2,180	2,180

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Unrestricted Fund	156,255	–	156,255
Argyll & Bute Council - Drive to Work	–	–	–
Garfield Weston	–	15,000	15,000
A & B Council - Third Sector	–	9,500	9,500
NHS Highland	–	10,000	10,000
Helensburgh & Lomond TTL	–	2,863	2,863
HLCC - Young Carers	–	–	–
Nandara Micro Grants	–	4,000	4,000
Nandara Kilmartin Grant	–	4,460	4,460
Foundation Scotland	–	4,794	4,794
Foundation Scotland - Volant Grant for Counselling	–	1,500	1,500
Mactaggart Islay Therapy	–	22,500	22,500
Shared Care	–	–	–
A & B Council - Young Carers	–	2,000	2,000
Carers Trust	–	600	600
Music Trip Grant	–	–	–
Moving On - Foodshare Wages	–	6,137	6,137
Corra ASN Fund	–	–	–
Groundwork UK	–	–	–
BBC Children in Need	–	8,067	8,067
Wood Foundation	–	–	–
National Lottery - Young Start	–	16,000	16,000
MAYDS Street	–	–	–
Argyll & Bute Council - ASN	–	8,000	8,000
Corra - Street MAYDS	–	–	–
ADP Swimming	–	–	–
Inspiralba Grant	–	38,963	38,963
Support costs	21,929	9,978	31,907
	<u>178,184</u>	<u>164,362</u>	<u>342,546</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Unrestricted Fund	155,841	–	155,841
Argyll & Bute Council - Drive to Work	–	16,880	16,880
Garfield Weston	–	–	–
A & B Council - Third Sector	–	–	–
NHS Highland	–	–	–
Helensburgh & Lomond TTL	–	–	–
HLCC - Young Carers	–	2,935	2,935
Nandara Micro Grants	–	–	–
Nandara Kilmartin Grant	–	–	–
Foundation Scotland	–	7,277	7,277
Foundation Scotland - Volant Grant for Counselling	–	1,333	1,333
Mactaggart Islay Therapy	–	7,952	7,952
Shared Care	–	8,387	8,387

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

A & B Council - Young Carers	–	–	–
Carers Trust	–	–	–
Music Trip Grant	–	2,000	2,000
Moving On - Foodshare Wages	–	–	–
Corra ASN Fund	–	1,764	1,764
Groundwork UK	–	375	375
BBC Children in Need	–	9,355	9,355
Wood Foundation	–	3,000	3,000
National Lottery - Young Start	–	21,550	21,550
MAYDS Street	–	8,165	8,165
Argyll & Bute Council - ASN	–	4,500	4,500
Corra - Street MAYDS	–	5,642	5,642
ADP Swimming	–	7,615	7,615
Inspiralba Grant	–	35,203	35,203
Support costs	51,290	2,067	53,357
	<u>207,131</u>	<u>146,000</u>	<u>353,131</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken		Total funds 2025	Total fund 2024
	directly	Support costs		
	£	£	£	£
Unrestricted Fund	156,255	21,929	178,184	204,495
Argyll & Bute Council - Drive to Work	–	–	–	16,880
Garfield Weston	15,000	–	15,000	–
A & B Council - Third Sector	9,500	–	9,500	–
NHS Highland	10,000	–	10,000	–
Helensburgh & Lomond TTL	2,863	–	2,863	–
HLCC - Young Carers	–	–	–	2,935
Nandara Micro Grants	4,000	–	4,000	–
Nandara Kilmartin Grant	4,460	–	4,460	–
Foundation Scotland	4,794	2,284	7,078	9,001
Foundation Scotland - Volant Grant for				
Counselling	1,500	–	1,500	1,333
Mactaggart Islay Therapy	22,500	–	22,500	7,952
Shared Care	–	–	–	8,387
A & B Council - Young Carers	2,000	–	2,000	–
Carers Trust	600	–	600	–
Music Trip Grant	–	–	–	2,000
Moving On - Foodshare Wages	6,137	–	6,137	–
Garden Development	–	1,350	1,350	–
Corra ASN Fund	–	–	–	1,764
Groundwork UK	–	–	–	375
BBC Children in Need	8,067	3,287	11,354	9,355

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Wood Foundation	–	–	–	3,000
Foundation Scotland - Building Upgrade	–	292	292	343
National Lottery - Young Start	16,000	–	16,000	21,550
MAYDS Street	–	–	–	8,165
Argyll & Bute Council - ASN	8,000	–	8,000	4,500
Corra - Street MAYDS	–	–	–	5,642
ADP Swimming	–	–	–	7,615
Inspiralba Grant	38,963	–	38,963	35,203
Governance costs	–	2,765	2,765	2,636
	<u>310,639</u>	<u>31,907</u>	<u>342,546</u>	<u>353,131</u>

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Analysis of support costs

	Unrestricted Funds £	Foundation Scotland £	Awards for All - Garden Development £	BBC Children in Need £	Foundation Scotland - Building Upgrade £	Total 2025 £	Total 2024 £
Staff costs	20,000	-	-	-	-	20,000	20,000
Premises	499	-	-	367	-	866	952
Communications and IT	-	-	-	2,714	-	2,714	7,306
General office	-	1,065	-	-	-	1,065	673
Governance costs	-	2,765	-	-	-	2,765	2,636
General Repairs	-	78	-	-	-	78	17,315
Depreciation	1,430	-	1,350	-	292	3,072	1,725
Sundry Expenses	-	-	-	-	-	-	1,636
Subscriptions	-	1,141	-	-	-	1,141	1,114
Insurance	-	-	-	206	-	206	-
	<u>21,929</u>	<u>5,049</u>	<u>1,350</u>	<u>3,287</u>	<u>292</u>	<u>31,907</u>	<u>53,357</u>

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Property Repairs	999	157	1,156
Heat & Light	–	734	734
Insurance	–	412	412
Business Stream	–	–	–
	<u>999</u>	<u>1,303</u>	<u>2,302</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Property Repairs	690	–	690
Heat & Light	113	605	718
Insurance	–	394	394
Business Stream	102	–	102
	<u>905</u>	<u>999</u>	<u>1,904</u>

14. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>3,072</u>	<u>1,725</u>

15. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,765</u>	<u>2,634</u>

16. Staff costs

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

	2025 £	2024 £
Wages and salaries	153,465	121,961
Employer contributions to pension plans	7,569	5,298
	<u>161,034</u>	<u>127,259</u>

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Staff costs *(continued)*

The average head count of employees during the year was 13 (2024: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of Full Time Staff	3	2
Number of Part Time Staff	–	2
Approximate Number of Sessional Workers	10	7
	<u>13</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

17. Trustee remuneration and expenses

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

18. Tangible fixed assets

	Land and buildings £	Skatepark £	Shed £	Equipment £	Garden Development £	Total £
Cost						
At 1 Apr 2024	168,188	84,264	1,200	34,499	–	288,151
Additions	–	2,410	–	976	14,223	17,609
At 31 Mar 2025	<u>168,188</u>	<u>86,674</u>	<u>1,200</u>	<u>35,475</u>	<u>14,223</u>	<u>305,760</u>
Depreciation						
At 1 Apr 2024	–	–	720	26,085	–	26,805
Charge for the year	–	–	240	1,409	1,423	3,072
At 31 Mar 2025	<u>–</u>	<u>–</u>	<u>960</u>	<u>27,494</u>	<u>1,423</u>	<u>29,877</u>
Carrying amount						
At 31 Mar 2025	<u>168,188</u>	<u>86,674</u>	<u>240</u>	<u>7,981</u>	<u>12,800</u>	<u>275,883</u>
At 31 Mar 2024	<u>168,188</u>	<u>84,264</u>	<u>480</u>	<u>8,414</u>	<u>–</u>	<u>261,346</u>

19. Stocks

	2025 £	2024 £
Stock - Tuckshop	<u>500</u>	<u>500</u>

20. Debtors

	2025 £	2024 £
Prepayments and accrued income	<u>500</u>	<u>–</u>

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	7,336	4,602
Rent in Advance	–	2,064
Other creditors	500	500
	<u>7,836</u>	<u>7,166</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 £7,569 (2024: £5,298).

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025
General funds	25,387	178,892	(180,902)	23,377

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	50,269	185,334	(210,216)	25,387

Restricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025
Shared Care	–	–	–	–
Scottish Land Foundation	129,118	–	–	129,118
Corra Foundation	–	–	–	–
BBC Children in Need	1,500	14,000	(12,500)	3,000
Foundation Scotland - Capital	18,400	–	–	18,400
Robertson Trust	2,500	–	–	2,500
A & B Council - Young Carers	–	2,000	(2,000)	–

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Analysis of charitable funds *(continued)*

Foundation Scotland	–	–	–	–
National Lottery - Young Start	5,000	26,000	(16,000)	15,000
Groundwork - Garden Project	–	–	–	–
Inspiralba	–	38,963	(38,963)	–
EB Scotland	80,442	–	–	80,442
Argyll & Bute Council - Drive to Work	–	–	–	–
Garfield Weston	–	15,000	(15,000)	–
HLCC - Young Carers	–	–	–	–
NHS - MAYDS Streets	–	10,000	(10,000)	–
Dochas - Young Carers	–	–	–	–
Foundation Scotland - Building Upgrade	10,814	–	(292)	10,522
Mactaggart Islay Therapy	15,000	22,000	(22,500)	14,500
Argyll & Bute Council ASN	3,000	5,000	(8,000)	–
ADP Swimming	–	–	–	–
Music Trip Grant	–	–	–	–
MYCOS Trip	–	–	–	–
Wood Foundation	–	–	–	–
Awards For All	–	13,500	(1,350)	12,150
Foundation Scotland - Core Grant	–	10,000	(10,000)	–
Helensburgh & Lomond - Young Carers TTL	–	2,863	(2,863)	–
Foundation Scotland - Nandara Micro Grants	–	4,000	(4,000)	–
Foundation Scotland - Nandara Kilmartin Club	–	4,460	(4,460)	–
Carers Trust	–	600	(600)	–
A & B Council - Third Sector ASN/Counselling	–	9,500	(9,500)	–
Foundation Scotland - Volant Grant Counselling	–	7,500	(1,500)	6,000
Moving On - Foodshare Wages	–	6,137	(6,137)	–
	<u>265,774</u>	<u>191,523</u>	<u>(165,665)</u>	<u>291,632</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Shared Care	–	8,387	(8,387)	–
Scottish Land Foundation	129,118	–	–	129,118
Corra Foundation	–	5,642	(5,642)	–
BBC Children in Need	1,500	9,355	(9,355)	1,500
Foundation Scotland - Capital	18,400	–	–	18,400
Robertson Trust	2,500	–	–	2,500
A & B Council - Young Carers	–	–	–	–
Foundation Scotland	–	10,000	(10,000)	–
National Lottery - Young Start	4,500	22,050	(21,550)	5,000
Groundwork - Garden Project	–	375	(375)	–
Inspiralba	–	35,203	(35,203)	–

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Analysis of charitable funds *(continued)*

EB Scotland	40,000	40,442	–	80,442
Argyll & Bute Council - Drive to Work	5,000	11,880	(16,880)	–
Garfield Weston	–	–	–	–
HLCC - Young Carers	–	2,935	(2,935)	–
NHS - MAYDS Streets	–	8,165	(8,165)	–
Dochas - Young Carers	–	1,333	(1,333)	–
Foundation Scotland - Building Upgrade	11,157	–	(343)	10,814
Mactaggart Islay Therapy	–	22,952	(7,952)	15,000
Argyll & Bute Council ASN	–	7,500	(4,500)	3,000
ADP Swimming	–	7,615	(7,615)	–
Music Trip Grant	–	2,000	(2,000)	–
MYCOS Trip	–	1,764	(1,764)	–
Wood Foundation	–	3,000	(3,000)	–
Awards For All	–	–	–	–
Foundation Scotland - Core Grant	–	–	–	–
Helensburgh & Lomond - Young Carers TTL	–	–	–	–
Foundation Scotland - Nandara Micro Grants	–	–	–	–
Foundation Scotland - Nandara Kilmartin Club	–	–	–	–
Carers Trust	–	–	–	–
A & B Council - Third Sector ASN/Counselling	–	–	–	–
Foundation Scotland - Volant Grant Counselling	–	–	–	–
Moving On - Foodshare Wages	–	–	–	–
	<u>212,175</u>	<u>200,598</u>	<u>(146,999)</u>	<u>265,774</u>

24. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2025
	£	£	£
Tangible fixed assets	36,251	239,632	275,883
Current assets	(5,038)	52,000	46,962
Creditors less than 1 year	(7,836)	–	(7,836)
Net assets	<u>23,377</u>	<u>291,632</u>	<u>315,009</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2024
	£	£	£
Tangible fixed assets	20,072	241,274	261,346
Current assets	12,481	24,500	36,981
Creditors less than 1 year	(7,166)	–	(7,166)
Net assets	<u>25,387</u>	<u>265,774</u>	<u>291,161</u>