

Registrar

COMPANY REGISTRATION NUMBER: SC396832
CHARITY REGISTRATION NUMBER: SC022931

**Mid Argyll Youth Development Services
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021**



Mid Argyll Youth Development Services

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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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 2021

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 2021.

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

Peter Hogbin	(Retired 20 August 2020)
Raymond Flanagan	
Pasqua Facedna	
Mark Middleton	(Retired 31 March 2021)
Jacqueline Preece	
Margaret Mcphee	(Appointed 20 August 2020) (Served from 20 August 2020 to 20 July 2021)
Marie Robertson	(Appointed 25 March 2021)
Stuart Scott	(Appointed 19 July 2021)
Zandra L Varnham-Hunt	

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 2021

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.

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

Year ended 31 March 2021

Achievements and performance

2020 has been a challenging year due to the COVID-19 pandemic. Despite this we continued to manage to run a service within the restrictions and guidelines that allowed us to help and support the most marginalised children, young people and their families. We continue to adapt services to meet the needs and wants of local children and young people. 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 and Trainee Counsellor-: Lynn Johnstone

Senior Youth Worker-: Karen Murdoch

Youth Worker/Music Coach -:Neil Parkinson

Youth Worker-: Andrea Fisher

Youth Worker-: Caroline Smith

Youth Worker-: Nathan Rummney

Youth Worker-: Sarah Nicolson

Youth Worker-: Andrea Fisher

Youth Worker/Dance Tutor-: Eve Maxwell

Drama Coach-: James Quorton

Volunteers

Chair-: Jacky Preece

Treasurer-: Pasqua Facchenda

Trustee-: Raymond Flanagan

Trustee-: Peter Hogbin

Trustee-: Mark Middleton

Volunteer-: Kevin Poppleton

Volunteer-: Aidan Kerr

Volunteer-: Anthony Fowler

Volunteer-: Ailsa Wilson

Volunteer-: Christina Simpson

Volunteer-: Hannah Nicolson

Volunteer-: Rachel Murdoch

Volunteer : Mark Johnston

Volunteer-: Jackson MacInnes

Volunteer-: Holly Robertson

For full team profiles and pictures visit our website at www.mayds.org.uk

2020 has been an unusual and difficult year for everyone due to the Covid-19 pandemic. For MAYDS it has been a year of learning and adapting services so that we can continue support children and young people in the best possible way.

2020 started off positive with MAYDS Manager being awarded an MBE for her services to young people in Mid Argyll, this was an accolade that could not have been achieved without all the hard work from staff and volunteers and the support of funders, partner agencies, wider community and children, young people and their families.

At the beginning of the year and up till the initial lockdown at the end of March all our clubs such as Jam music group, free swimming sessions, senior and junior youth clubs etc., were busy and well attended with up to 35 young people at any given session. In addition, our tailor support services were expanding including young carers, counselling and additional support needs groups via increased sessions, increased respite outlets and referrals. We continued to secure the commissioning services via Argyll and Bute Council for Young Carers across MAKI and the Alcohol and Drug Education and support Services for Mid Argyll and Islay and in March also secured the commissioning Service via NHS Highland for the Cool2talk services across Argyll and Bute.

In February our Young Carers had a residential trip to Lochgoilhead where they participated in outdoor sports, our JAM music group had tailored music workshops and attended a recording session with

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Year ended 31 March 2021

James Edwyn and the Borrowed Band and there were regular Sunday visits to pony club where young people had riding sessions and gained badges in stable management, horse grooming, poisonous plants etc. We supported a young boy on a weekly basis through a flexible learning plan in partnership with the local school and our counsellor fully qualified gaining her diploma. We continued to work on Islay helping support and develop Youth Services on the Island.

When the initial lockdown began MAYDS continued to work with a skeleton staff including Manager, counsellor, Senior Youth Worker and Young carers worker. During this time, we worked hard to support children and young people and help them adapt to the circumstances. Most of our services moved to an online platform and we continued counselling sessions, supporting young carers and assessing new referrals and we were in regular contact with the school and social work to offer support for the most vulnerable and Marginalised. We delivered many care packages to young carers and families where mental health, substance misuse and low income were prevalent., these packages varied to the needs of each family and young person ranging from food vouchers and devices for school work to games, stationary and phone top ups etc.

Coming out of initial lockdown, prior to us being allowed indoor activities, our outreach Youth Workers continued supporting young people whom were out and about teaching them the importance of social distancing and making sure they were ok and safe, they also carried some outdoor youth sessions. Our pony club sessions resumed as did support for those with additional needs. In the summer we ran extra sessions to support those with additional support needs to allow for some respite to the families whom had particularly struggled during the lockdown. On resuming indoor activities in August, we had to adapt and use a booking system to adhere to guidelines. All our session such as music group, youth clubs, additional support needs groups were full as the young people were eager to get back to socialising and some normality. Counselling services resumed face to face which is much better for building relationships and since August our counsellor has had a full schedule ranging from young people needing generic counselling to younger children undertaking play or art therapy. There were varying reasons for the referrals ranging from effects of isolation during COVI-19 to childhood trauma, self-harm, depression etc. In the Summer building works began on our new outdoor play and skate area with the removal of the old asbestos building, this was a huge step forward to moving ahead with our future plans as we had struggled for some time to get the funding to carry out this particular piece of work. Our staff continued to train in different areas including Makaton, Mental Health etc., and we ran training for young people and volunteers in Food Hygiene, First Aid and Fire Safety. In September we secured an additional contract with Workingrite to cover Mid Argyll and Islay. Within this contract we support young people 16-18 years old into positive destinations through work readiness skills, work experience placements etc.

As with other years, this year MAYDS continued to build on strengths of children and young people by offering access to various social outlets, activities and support services that helped build skills, confidence, resilience etc. All our programs, activities and services are guided and developed in line with the needs and want of children young people their families and the wider community. If our services do not meet the needs of the people, we work with they will not engage. MAYDS want to be proactive rather than reactive and therefore develop our services around early intervention approach

MAYDS continues to work closely with many different agencies and partners to make sure nothing is being duplicated and children and young people are being supported to the fullest. This year and consistently during lockdown MAYDS worked alongside education and social work to support those most vulnerable and in need. We also attended regular carers partnership meeting via HSCP, worked alongside community groups such as Heads Up, LGBTQ services, COVID resilience groups and other partners such as Health, Education Psychologist, Addictions, Alcohol and Drugs Partnership etc.

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

Year ended 31 March 2021

SPECIFIC OUTCOMES for the year

Over 250 children and young people have had access to diversionary and recreational activities that helps increase confidence, self-esteem, physical and mental wellbeing.

10 young people participated in a 3-day outdoor residential to Lochgoilhead.

12 young people participated in 2 day recording studio session

75 Young Carers have been registered and supported via respite and statements.

7 young carers were supported to access a Young Carers Grant.

112 benefited from online Cool2talk Services

148 Children and families benefited from care packages

8 children with additional support needs benefited from our ASN supported drop in.

25 young people were supported into further education, employment and volunteering and or received alternate curricular certification.

8 families including young parents were supported through MAYDS families and young parents' group.

12 children received play therapy.

Over 100 children and young people benefited from counselling and one to one support.

Over 800 young people benefited from drug and alcohol education.

OUR FUNDERS IN 2020

Argyll & Bute Alcohol and Drug Partnership

Cash Back for Communities

Argyll & Bute Council

Big Lottery Fund

The Robertson Trust

Young Start

The Kilfinan Trust

Mid Argyll Substance Misuse Forum

Shared Care Scotland

Awards for All

BBC Children in Need

Corra Foundation

Mid Argyll Youth Development Services

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

Year ended 31 March 2021

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 12 October 2021 and signed on behalf of the board of trustees by:



Raymond Flanagan
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 2021

I report on the accounts of the charity for the year ended 31 March 2021 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

12 October 2021

Mid Argyll Youth Development Services

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	33,890	135,851	169,741	70,882
Charitable activities	6	–	10,400	10,400	57,787
Other trading activities	7	698	–	698	4,232
Investment income	8	–	–	–	20
Other income	9	62,156	–	62,156	63,791
Total income		<u>96,744</u>	<u>146,251</u>	<u>242,995</u>	<u>196,712</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	700	–	700	2,946
Expenditure on charitable activities	11,12	68,892	128,107	196,998	183,636
Other expenditure	14	2,143	–	2,143	1,572
Total expenditure		<u>71,735</u>	<u>128,107</u>	<u>199,841</u>	<u>188,154</u>
Net income and net movement in funds		<u>25,009</u>	<u>18,144</u>	<u>43,154</u>	<u>8,558</u>
Reconciliation of funds					
Total funds brought forward		5,178	139,118	144,296	135,738
Total funds carried forward		<u>30,187</u>	<u>157,262</u>	<u>187,449</u>	<u>144,296</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 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	19		156,338	136,988
Current assets				
Stock - Tuckshop	20	600		1,300
Debtors	21	—		11,000
Cash at bank and in hand		35,795		4,130
		<u>36,395</u>		<u>16,430</u>
Creditors: amounts falling due within one year	22	<u>5,283</u>		<u>9,122</u>
Net current assets			<u>31,112</u>	<u>7,308</u>
Total assets less current liabilities			<u>187,450</u>	<u>144,296</u>
Net assets			<u>187,450</u>	<u>144,296</u>
Funds of the charity				
Restricted funds			157,262	139,118
Unrestricted funds			30,187	5,178
Total charity funds	24		<u>187,449</u>	<u>144,296</u>

For the year ending 31 March 2021 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 12 October 2021, and are signed on behalf of the board by:



Raymond Flanagan
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 2021

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 2021

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

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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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 2021

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 2021. £
Donations			
Macleods	500	–	500
Other Donations	299	–	299
Donation - Skatepark	1,184	–	1,184
Islay Consultancy	–	–	–
HMRC Gift Aid	1,907	–	1,907
Grants			
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 - Dunlossit Estate	–	–	–
Grant - Kifinnan	–	5,000	5,000
Grant - Achruiaich Windfarm	–	–	–
Grant - Corra	–	36,565	36,565
Grant - Youth Link Cash Back	–	1,560	1,560
Grant - Ardrishaig Trust	–	–	–
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>

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Macleods	500	–	500
Other Donations	882	–	882
Donation - Skatepark	–	–	–
Islay Consultancy	2,500	–	2,500
HMRC Gift Aid	–	–	–
Grants			
BBC C-I-N Counselling/Covid	–	–	–
Grant - Robertson Trust	–	–	–
Grant - Foundation Scotland	–	3,600	3,600
Grant - Dunlossit Estate	–	12,400	12,400
Grant - Kifinnan	–	5,000	5,000
Grant - Achruiaich Windfarm	–	15,000	15,000
Grant - Corra	–	–	–
Grant - Youth Link Cash Back	–	–	–
Grant - Ardrishaig Trust	–	1,000	1,000
Grant - Big Lottery Fund - Core	30,000	–	30,000
Grant - Lottery AFA	–	–	–
Grant - Young Carers Covid Resilience	–	–	–
Grant - HMRC JRS	–	–	–
Grant - Youth Scotland Winter Fund	–	–	–
Grant - Young Carers	–	–	–
Grant - Grubs Up	–	–	–
Grant - Helensburgh Carers Young Carers	–	–	–
Grant - Dochas	–	–	–
Grant - Co-op Community Fund	–	–	–
Grant - Ab Cab ASN	–	–	–
	<u>33,882</u>	<u>37,000</u>	<u>70,882</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grant - NHS	–	10,400	10,400
Grant - Youth Forum	–	–	–
Grant - Shared Care Young Carers	–	–	–
Grant - Youthlink Banking Buddies	–	–	–
Grant - Children in Need	–	–	–
Grant - Corra	–	–	–
Grant - Robertson Trust	–	–	–
	<u>–</u>	<u>10,400</u>	<u>10,400</u>

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grant - NHS	-	12,800	12,800
Grant - Youth Forum	3,000	-	3,000
Grant - Shared Care Young Carers	-	9,655	9,655
Grant - Youthlink Banking Buddies	-	750	750
Grant - Children in Need	-	9,082	9,082
Grant - Corra	-	8,500	8,500
Grant - Robertson Trust	-	14,000	14,000
	<u>3,000</u>	<u>54,787</u>	<u>57,787</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Tuck Shop	296	296	3,343	3,343
Other Fundraising Income	402	402	889	889
	<u>698</u>	<u>698</u>	<u>4,232</u>	<u>4,232</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank Interest	-	-	20	20
	<u>-</u>	<u>-</u>	<u>20</u>	<u>20</u>

9. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rent Received	6,437	6,437	7,487	7,487
Hall Hire	-	-	4,613	4,613
Commission Received	55,719	55,719	51,691	51,691
	<u>62,156</u>	<u>62,156</u>	<u>63,791</u>	<u>63,791</u>

10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Tuck Shop Costs	700	700	2,756	2,756
Other Fundraising Costs	-	-	190	190
	<u>700</u>	<u>700</u>	<u>2,946</u>	<u>2,946</u>

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Unrestricted Fund	31,453	–	31,453
P MacCallum Memorial Fund	–	–	–
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
MacRobert Trust	–	600	600
Gannochy	–	16,658	16,658
Shared Care	–	–	–
Co-op	–	2,000	2,000
Youthlink Cash Back	–	1,560	1,560
Foundation Scotland Whisky Fund	–	17,701	17,701
Corra Foundation	–	8,864	8,864
Infinis	–	6,500	6,500
Kilfinnan Fund	–	5,000	5,000
BBC Children in Need	–	12,507	12,507
Robertson Trust	–	12,800	12,800
BoS Young Carers	–	4,845	4,845
Shared Care - Young Dancers	–	–	–
Youthlink - Banking Buddies	–	–	–
Foundation Scotland	–	6,979	6,980
Dunlossit Estate	–	–	–
Ardrishaig Trust	–	–	–
Achruiach Windfarm	–	–	–
Support costs	37,439	–	37,437
	<u>68,892</u>	<u>128,107</u>	<u>196,998</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Unrestricted Fund	60,146	–	60,146
P MacCallum Memorial Fund	160	–	160
Youth Scotland	–	–	–
Big Lottery	–	–	–
Hedley Fund	–	–	–
Flourish	–	–	–
Henry Smith	–	–	–
Lloyds TSB	–	–	–
Argyll & Bute Council	–	–	–
N.H.S.	–	10,800	10,800
MacRobert Trust	–	–	–
Gannochy	–	–	–
Shared Care	–	9,655	9,655
Co-op	–	–	–

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

Youthlink Cash Back	-	-	-
Foundation Scotland Whisky Fund	-	-	-
Corra Foundation	-	6,500	6,500
Infinis	-	-	-
Kilfinnan Fund	-	2,654	2,654
BBC Children in Need	-	9,312	9,312
Robertson Trust	-	10,000	10,000
BoS Young Carers	-	-	-
Shared Care - Young Dancers	-	3,500	3,500
Youthlink - Banking Buddies	-	750	750
Foundation Scotland	-	3,600	3,600
Dunlossit Estate	-	12,400	12,400
Ardrishaig Trust	-	1,000	1,000
Achruiach Windfarm	-	14,999	15,000
Support costs	36,464	1,696	38,159
	<u>96,770</u>	<u>86,866</u>	<u>183,636</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken		Total funds 2021 £	Total fund 2020 £
	directly £	Support costs £		
Unrestricted Fund	31,453	35,465	66,918	94,285
P MacCallum Memorial Fund	-	-	-	160
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	10,800
MacRobert Trust	600	-	600	-
Gannochy	16,658	-	16,658	-
Shared Care	-	-	-	9,655
Co-op	2,000	-	2,000	-
Youthlink Cash Back	1,560	-	1,560	-
Foundation Scotland Whisky Fund	17,701	-	17,701	-
Corra Foundation	8,864	-	8,864	6,500
Infinis	6,500	-	6,500	-
Kilfinnan Fund	5,000	-	5,000	4,350
BBC Children in Need	12,507	-	12,507	9,312
Robertson Trust	12,800	-	12,800	10,000
BoS Young Carers	4,845	-	4,845	-

Mid Argyll Youth Development Services

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

Shared Care - Young Dancers	-	-	-	3,500
Youthlink - Banking Buddies	-	-	-	750
Foundation Scotland	6,980	-	6,980	3,600
Dunlossit Estate	-	-	-	12,400
Ardrishaig Trust	-	-	-	1,000
Achruiach Windfarm	-	-	-	15,000
Governance costs	-	1,972	1,972	2,324
	<u>159,561</u>	<u>37,437</u>	<u>196,998</u>	<u>183,636</u>

13. Analysis of support costs

	Unrestricted Funds £	Total 2021 £	Total 2020 £
Staff costs	20,000	20,000	20,000
Premises	1,072	1,072	787
Communications and IT	1,760	1,760	1,370
General office	669	669	91
Finance costs	150	150	290
Governance costs	1,974	1,974	2,324
General Repairs	9,387	9,387	8,315
Depreciation	650	650	764
Expenses less Reimbursements	551	551	2,486
Sundry Expenses	626	626	1,268
Subscriptions	600	600	464
	<u>37,439</u>	<u>37,439</u>	<u>38,159</u>

14. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Property Repairs	968	-	968
Heat & Light	550	-	550
Insurance	625	-	625
	<u>2,143</u>	<u>-</u>	<u>2,143</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Property Repairs	921	-	921
Heat & Light	-	474	474
Insurance	-	177	177
	<u>921</u>	<u>651</u>	<u>1,572</u>

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>650</u>	<u>764</u>

16. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,974</u>	<u>2,324</u>

17. Staff costs

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

	2021	2020
	£	£
Wages and salaries	82,752	82,881
Employer contributions to pension plans	<u>3,926</u>	<u>4,293</u>
	<u>86,678</u>	<u>87,174</u>

The average head count of employees during the year was 12 (2020: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of Full Time Staff	2	2
Number of Part Time Staff	2	2
Approximate Number of Sessional Workers	<u>8</u>	<u>8</u>
	<u>12</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2020: 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 2021

19. Tangible fixed assets

	Land and buildings £	Equipment £	Total £.
Cost			
At 1 April 2020	132,658	25,735	158,393
Additions	20,000	—	20,000
At 31 March 2021	<u>152,658</u>	<u>25,735</u>	<u>178,393</u>
Depreciation			
At 1 April 2020	—	21,405	21,405
Charge for the year	—	650	650
At 31 March 2021	<u>—</u>	<u>22,055</u>	<u>22,055</u>
Carrying amount			
At 31 March 2021	<u>152,658</u>	<u>3,680</u>	<u>156,338</u>
At 31 March 2020	<u>132,658</u>	<u>4,330</u>	<u>136,988</u>

20. Stocks

	2021 £	2020 £
Stock - Tuckshop	<u>600</u>	<u>1,300</u>

21. Debtors

	2021 £	2020 £
Trade debtors	<u>—</u>	<u>11,000</u>

22. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,720	6,559
Rent in Advance	2,063	2,063
Other creditors	500	500
	<u>5,283</u>	<u>9,122</u>

23. 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 £3,926 (2020: £4,293).

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

24. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	5,178	96,744	(71,735)	30,187
Peter MacCallum Memorial Fund	-	-	-	-
	<u>5,178</u>	<u>96,744</u>	<u>(71,735)</u>	<u>30,187</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	730	104,925	(100,477)	5,178
Peter MacCallum Memorial Fund	160	-	(160)	-
	<u>890</u>	<u>104,925</u>	<u>(100,637)</u>	<u>5,178</u>

Restricted funds

	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)	-
Shared Care	-	-	-	-
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 Dancers	-	-	-	-
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 2021

24. 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)	–
The Kilfinan Trust	–	–	–	–
Youthlink - Banking Buddies	–	–	–	–
Foundation Scotland	–	11,824	(11,824)	–
Dunlossit Estate	–	–	–	–
Ardrishaig Trust	–	–	–	–
Achruiach Windfarm	–	–	–	–
Co-op Community Fund	–	1,744	–	1,744
	<u>139,118</u>	<u>146,251</u>	<u>(128,107)</u>	<u>157,262</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Grubs Up - Covid	–	–	–	–
Lottery Fund - AFA	–	–	–	–
Helensburgh Carers - Young Carers	–	–	–	–
Ab Cab - ASN	–	–	–	–
NHS	–	12,800	(10,800)	2,000
Dochas - Young Carers	–	–	–	–
HMRC - JRS Grant	–	–	–	–
Shared Care	–	9,655	(9,655)	–
Corra - Covid Reserve	–	–	–	–
Youthlink Cash Back	–	–	–	–
Scottish Land Foundation	129,118	–	–	129,118
Corra - Resilience Fund	–	–	–	–
Corra Foundation	–	8,500	(6,500)	2,000
Corra - ASN Fund	–	–	–	–
Kilfinan Fund	–	–	–	–
BBC Children in Need	2,230	9,082	(9,312)	2,000
Shared Care - Young Dancers	3,500	–	(3,500)	–
Foundation Scotland - Capital	–	–	–	–
Robertson Trust	–	14,000	(10,000)	4,000
A & B Council - Young Carers Covid Resilience	–	–	–	–
A & B Council - Young Carers	–	–	–	–
Youth Scotland - Winter Fund	–	–	–	–
The Kilfinan Trust	–	5,000	(5,000)	–
Youthlink - Banking Buddies	–	750	(750)	–
Foundation Scotland	–	3,600	(3,600)	–
Dunlossit Estate	–	12,400	(12,400)	–
Ardrishaig Trust	–	1,000	(1,000)	–
Achruiach Windfarm	–	15,000	(15,000)	–
Co-op Community Fund	–	–	–	–
	<u>134,848</u>	<u>91,787</u>	<u>(87,517)</u>	<u>139,118</u>

Mid Argyll Youth Development Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

25. Analysis of net assets between funds

	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)
Net assets	<u>30,188</u>	<u>157,262</u>	<u>187,450</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	7,870	129,118	136,988
Current assets	6,430	10,000	16,430
Creditors less than 1 year	(9,122)	—	(9,122)
Net assets	<u>5,178</u>	<u>139,118</u>	<u>144,296</u>