

REGISTERED COMPANY NUMBER: SC235453 (Scotland)
REGISTERED CHARITY NUMBER: SC035832

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
THE AYR ARK**

Galbraith Pritchards
Chartered Accountants
20 Barns Street
Ayr
Ayrshire
KA7 1XA

THE AYR ARK

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 21

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The principal activity of the company during the year was to promote the benefit and the spiritual and moral welfare of young people in Ayr.

ACHIEVEMENT AND PERFORMANCE

We started the year seeking a new Treasurer after Chris Groves resigned from the position having given many years (since 2004 at least) of excellent service. Having announced his decision during 2019 the search for a replacement was stepped up a gear and while he continued to process the accounts and financial transactions (while undertaking all the many other tasks he had responsibility for) it was important to fill the vacancy as soon as possible.

After a very successful year of fundraising in 2019 our plans for 2020 were under active discussion with a plan of action being drawn up when one of the youth worker team resigned and moved on to another job. Recruitment of a replacement proved difficult and at their meeting in February the Management Committee felt that a review of the operations team by appointing a manager/project leader to co-ordinate and oversee the planned expansion of our work would be beneficial both to the team itself and to the Management Committee.

Before our next meeting at the end of March our plans and good intentions had well and truly hit the buffers. Our Chairman, Rev David Clarkson, had tendered his resignation along with our Child Protection Officer giving up active duties, our Senior Youth Worker, Matt, had also secured alternative employment and tendered his resignation and, to top this all off, from March 23rd 2020 the first phase of lockdown was implemented necessitating the immediate cessation of all our activities for the foreseeable future. The Management Committee held their first meeting on "Zoom" on 30th March and gave careful consideration to the situation being faced. While it was very early days it was decided that our part time senior youth worker, Karis, would continue to work from home and try to engage remotely with our young volunteers and youth, while our other part time youth worker would be furloughed and that the appointment of a Project Leader would be postponed. Acknowledging the difficulties the Chairman and members of the Management Committee would attempt to fill the Committee vacancies through Presbytery and email.

During May full consideration was given to recruitment of a Project Leader, which could be some time off, as their input would be required to determine how the Ark may be re-opened if and when restrictions started to be eased. The drive to recruit new members to the Management Committee had not met with any success and it was envisaged that the Project Leader could also undertake some of the financial management tasks undertaken by the Treasurer and the appointment of a bookkeeper would be worth considering too. Our existing secretary volunteered for the position of "Treasurer" although Chris would continue undertaking these duties until a handover became possible. The search for and the appointment of a Project Leader and youth worker was commenced although hampered by the Covid restrictions still in place. There was limited success in engaging with our young volunteers and youth using social media but some contact had at least been established.

At their June meeting the Management Committee approved the appointment of Malcolm Mackay as Treasurer and the process of interviewing for the appointment of a Project Leader deferring the recruitment of a Youth Worker to a later date. Partial opening of the office was considered from July whereby mentoring and other training might be possible depending on how the restrictions were eased and the premises could then be adapted to comply with regulations and prepared for re-opening when this was permitted. Two guests were welcomed to this meeting and at the August meeting formal invitations to join the Management Committee were extended to them and accepted on a temporary basis.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE - continued

By the end of August our new team had been assembled led by Paul Wilson, Project Leader, Paige Hill, Senior Youth Worker together with Samantha McRoberts and Megan Cannell as part time youth worker and trainee respectively. Karis Aitken our long-term Part Time Senior Youth Worker had unfortunately decided to leave from end of September moving from part time to full time working with Alpha.

In common with everyone else Covid had a very severe impact on The Ark and without our very successful fundraising during 2019 & early 2020 it would have been most unlikely we could have survived to reach this point in time as well as being able to assemble a new team to Engage Equip and Empower our Youth. Work could now finally begin in earnest to assess the situation and determine what programmes, if any, could be recommenced in the light of the continuing pandemic and the restrictive regulations being imposed.

The Ark had to work within the severe restrictions and limits of the pandemic during the months of September to December. We had plans in place to resume our work among young people but were strictly governed by the Government guidance. Our numbers were limited to 20 within our building with two metered distancing and mask wearing at all times, this number included staff and volunteers. We managed three monthly events on the lead up to Christmas on the basis of the most needy and vulnerable young people.

The schools remained open and we started mentoring in mid-September within 3 High Schools locally keeping to the guidelines of the schools. Our Mentoring programme was a success and continues to develop that way.

Unfortunately, the year ended with the beginning of another period of lockdown.

FINANCIAL REVIEW

The financial statements are set out on pages 6 to 21.

The Statement of Financial Activities for the year shows total income of £46,626 and total expenditure of £57,841 which results in net expenditure of £11,215. Of this, net income of £8,373 was attributable to unrestricted funds and expenditure of £19,588 was attributable to restricted funds. General reserves now stand at £76,932. An overview of the purpose of the Restricted Funds is detailed in note 17 to the financial statements.

Changes in fixed assets are detailed in note 10 to the financial statements.

The Trustees have resolved that, in the interests of The Ark's sustainability, a moderate funds reserve of up to £25,000 be established should the same be required for an unforeseen contingency in the event of the project coming to an end.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

FUTURE PLANS

As Trustees we are very conscious of the impact that the ongoing coronavirus pandemic is having on our society in general, and social interaction in particular. Our objective of engaging, equipping and empowering young people depends on such interaction.

Therefore, the Trustees objectives for 2021 are simply to respond and react responsibly in the best interests of both the young people whom we serve and the wider community in general in South Ayrshire, and in conformity with best practice as given in advice from the British and Scottish Governments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company is limited by guarantee and therefore has no share capital.

Recruitment and appointment of new trustees

Trustees may be drawn from the membership of the company by election at an Annual General Meeting or by appointment by the trustees either to fill a vacancy or as an additional trustee. The trustees may also appoint any non-member as a director.

Organisational structure

The company is governed by its Memorandum and Articles of Association with new directors being put forward by the members of the company for election. The trustees meet frequently to hear of progress on activities and take decisions as necessary and appropriate.

Induction and training of new trustees

New directors undergo an appropriate induction programme to brief them on their obligations under charity and company law and the financial performance of the company.

THE AYR ARK (REGISTERED NUMBER: SC235453)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC235453 (Scotland)

Registered Charity number
SC035832

Registered office
4 Wellington Square
Ayr

Trustees

Mr J Lindsay (resigned 15/1/2021)
Mr J Walker
Mr C Groves (resigned 30/6/2020)
Mr D Clarkson (resigned 1/8/2020)
Mr H Hunter
Mr M Mackay
Mr J Phillips
Mr R Stott (resigned 20/3/2020)

Company Secretary
Mr J Walker

Independent Examiner
Alistair Campbell FCCA
Galbraith Pritchards
Chartered Accountants
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Bankers
The Royal Bank of Scotland plc
30 Sandgate
Ayr
KA7 1BY

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 8 September 21..... and signed on its behalf by:



.....
Mr J Walker - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE AYR ARK**

I report on the accounts for the year ended 31 December 2020 set out on pages six to twenty one.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 connection with 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; and
 - to prepare accounts which accord with the accounting records and to 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.



Alistair Campbell FCCA
Galbraith Pritchards
Chartered Accountants
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Date:21/9/2021.....

THE AYR ARK**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

		Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	42,442	2,095	44,537	118,489
Other trading activities	3	1,916	-	1,916	9,541
Investment income	4	<u>173</u>	<u>-</u>	<u>173</u>	<u>140</u>
Total		44,531	2,095	46,626	128,170
EXPENDITURE ON					
Charitable activities					
Activities Undertaken Directly		35,090	21,683	56,773	72,171
Support Costs		<u>1,068</u>	<u>-</u>	<u>1,068</u>	<u>1,020</u>
Total		<u>36,158</u>	<u>21,683</u>	<u>57,841</u>	<u>73,191</u>
NET INCOME/(EXPENDITURE)		8,373	(19,588)	(11,215)	54,979
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>68,559</u>	<u>23,141</u>	<u>91,700</u>	<u>36,721</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>76,932</u></u>	<u><u>3,553</u></u>	<u><u>80,485</u></u>	<u><u>91,700</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
FIXED ASSETS					
Tangible assets	10	3,790	640	4,430	4,718
CURRENT ASSETS					
Stocks	11	100	-	100	918
Debtors	12	533	-	533	945
Cash at bank and in hand		<u>75,384</u>	<u>2,911</u>	<u>78,295</u>	<u>87,523</u>
		76,017	2,911	78,928	89,386
CREDITORS					
Amounts falling due within one year	13	(2,873)	-	(2,873)	(2,404)
NET CURRENT ASSETS					
		<u>73,144</u>	<u>2,911</u>	<u>76,055</u>	<u>86,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>76,934</u>	<u>3,551</u>	<u>80,485</u>	<u>91,700</u>
NET ASSETS					
		<u>76,934</u>	<u>3,551</u>	<u>80,485</u>	<u>91,700</u>
FUNDS					
Unrestricted funds	14			76,934	68,559
Restricted funds				<u>3,551</u>	<u>23,141</u>
TOTAL FUNDS					
				<u>80,485</u>	<u>91,700</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

THE AYR ARK (REGISTERED NUMBER: SC235453)

BALANCE SHEET - continued
31 DECEMBER 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 8 September 21 and were signed on its behalf by:



Mr J Walker - Trustee



Mr M Mackay - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

**CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION
UNCERTAINTY**

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Covid 19 is one of the most significant economic events for the UK, and at this date its effects are subject to unprecedented levels of uncertainty of outcomes, with the full range of possible effects unknown. However, no organisation should be expected to predict the unknowable factors or all possible future implications for its activities and this is particularly the case in relation to Covid 19.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 10% on cost
Improvements to property	- 25% on reducing balance
Plant and machinery	- 25% on cost and 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

Assets costing more than £500 are capitalised.

A review of impairment is carried out at each reporting date. Where the carrying value exceeds the recoverable amount the asset is impaired accordingly.

1. ACCOUNTING POLICIES - continued

STOCKS :

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The company is a registered charity and is accordingly exempt from taxation on income which is applied for charitable purposes. The company is not registered for Value Added Tax and, accordingly, any such irrecoverable tax is included in the expenditure concerned.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

VOLUNTARY HELP

Voluntary help is not included in the accounts, the value attached to these unpaid volunteers has not been quantified. However, The Ark acknowledges the reduction in running costs achieved by such help.

FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

THE AYR ARK**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020****2. DONATIONS AND LEGACIES**

	31/12/20	31/12/19
The Mickel Fund	1,000	1,000
The Corra Foundation	-	4,000
Charnwood Trust	500	500
The Rozelle Trust	-	2,500
Ayr Baptist Church	100	5,000
Ayr St Leonard's Church	88	15,034
The Cruach Trust	-	2,150
Riverside Evangelical Church	-	740
Ayrshire House Trust	1,000	-
The Robert Barr Charitable Trust	10,000	10,000
Ayr St Andrew's Church	-	363
Craigie Development Ltd	-	1,000
The Christina Mary Hendrie Trust	-	5,000
Ayr Free Church	-	100
John D Scott's Trust	15,000	15,000
Newton Wallacetown Church	295	70
South Ayrshire Council	1,595	1,350
The Souter Charitable Trust	-	4,000
Ayr Gospel Singers	-	75
EasyFundRaising.org.uk	-	20
Tesco	500	2,000
Cash for Kids	-	800
Job Retention Scheme	3,094	-
Ayrshire Classics	-	650
Alloway Rotary Club	-	1,189
The Robertson Trust	7,500	15,000
Darroch Charitable Trust	-	1,000
The Silverhill Trust	-	10,000
The Hugh Fraser Foundation	-	3,000
Dr Guthrie's Association	-	1,500
South Ayrshire Charitable Trust	-	10,000
The Hedley Foundation	-	1,000
Cruden Foundation Ltd	1,000	500
Other Donations	2,865	3,948
Total	<u>44,537</u>	<u>118,489</u>

3. OTHER TRADING ACTIVITIES

	31/12/20	31/12/19
Operating Income	£ <u>1,916</u>	£ <u>9,541</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

4. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Deposit account interest	<u>173</u>	<u>140</u>

5. SUPPORT COSTS

		Governance costs
		£
Support Costs		<u>1,068</u>

Included in Governance Costs is £870 plus VAT representing the remuneration paid to the independent examiner.

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/12/20	31/12/19
	£	£
Depreciation - owned assets	<u>1,674</u>	<u>1,952</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/12/20	31/12/19
Average number of staff	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	74,986	43,503	118,489
Other trading activities	9,541	-	9,541
Investment income	<u>140</u>	<u>-</u>	<u>140</u>
Total	84,667	43,503	128,170
EXPENDITURE ON			
Charitable activities			
Activities Undertaken Directly	43,053	29,118	72,171
Support Costs	<u>1,020</u>	<u>-</u>	<u>1,020</u>
Total	44,073	29,118	73,191
NET INCOME	40,594	14,385	54,979
RECONCILIATION OF FUNDS			
Total funds brought forward	27,965	8,756	36,721
TOTAL FUNDS CARRIED FORWARD	<u>68,559</u>	<u>23,141</u>	<u>91,700</u>

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 January 2020	60,000	32,868	52,005	15,748	160,621
Additions	<u>-</u>	<u>-</u>	<u>1,386</u>	<u>-</u>	<u>1,386</u>
At 31 December 2020	<u>60,000</u>	<u>32,868</u>	<u>53,391</u>	<u>15,748</u>	<u>162,007</u>
DEPRECIATION					
At 1 January 2020	60,000	31,334	49,102	15,467	155,903
Charge for year	<u>-</u>	<u>383</u>	<u>1,220</u>	<u>71</u>	<u>1,674</u>
At 31 December 2020	<u>60,000</u>	<u>31,717</u>	<u>50,322</u>	<u>15,538</u>	<u>157,577</u>
NET BOOK VALUE					
At 31 December 2020	<u>-</u>	<u>1,151</u>	<u>3,069</u>	<u>210</u>	<u>4,430</u>
At 31 December 2019	<u>-</u>	<u>1,534</u>	<u>2,903</u>	<u>281</u>	<u>4,718</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

11. STOCKS		31/12/20	31/12/19
		£	£
Stocks		<u>100</u>	<u>918</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/20	31/12/19
		£	£
Prepayments and accrued income		<u>533</u>	<u>945</u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/20	31/12/19
		£	£
Other creditors		341	881
Accrued expenses		<u>2,532</u>	<u>1,523</u>
		<u>2,873</u>	<u>2,404</u>
14. MOVEMENT IN FUNDS			
		Net	At
	At 1/1/20	movement	31/12/20
	£	in funds	£
		£	
Unrestricted funds			
General fund	68,559	8,375	76,934
Restricted funds			
Cultural Arts Project	243	(14)	229
Bridge Project	14	(3)	11
Rainbow Project	33	(8)	25
Ark Capture	66	(16)	50
Cash For Kids Football Project	318	-	318
SAC - CPP Community Development Fund	47	(47)	-
SAC - Computer grant	684	(170)	514
SAC PB	56	(56)	-
Mentoring Recreation	39	-	39
Training (Ayrshire Housing)	624	(197)	427
SAC PB Event 2018 Youth	56	-	56
School Work / Diversionary events	315	(28)	287
Mentoring - The Corra Foundation	4,986	(4,986)	-
St Leonard's Parish Church	4,138	(4,138)	-
Alternative Education	6,600	(6,600)	-
Christina Mary Hendrie Trust	4,922	(4,922)	-
Schools Holiday Programme	-	1,595	1,595
	<u>23,141</u>	<u>(19,590)</u>	<u>3,551</u>
TOTAL FUNDS	<u>91,700</u>	<u>(11,215)</u>	<u>80,485</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,531	(36,156)	8,375
Restricted funds			
Cultural Arts Project	-	(14)	(14)
Bridge Project	-	(3)	(3)
Rainbow Project	-	(8)	(8)
Ark Capture	-	(16)	(16)
SAC - CPP Community Development Fund	-	(47)	(47)
SAC - Computer grant	-	(170)	(170)
SAC PB	-	(56)	(56)
Training (Ayrshire Housing)	-	(197)	(197)
School Work / Diversionary events	-	(28)	(28)
Mentoring - The Corra Foundation	-	(4,986)	(4,986)
St Leonard's Parish Church	-	(4,138)	(4,138)
Alternative Education	-	(6,600)	(6,600)
Christina Mary Hendrie Trust	-	(4,922)	(4,922)
Covid Precautions	500	(500)	-
Schools Holiday Programme	<u>1,595</u>	<u>-</u>	<u>1,595</u>
	<u>2,095</u>	<u>(21,685)</u>	<u>(19,590)</u>
TOTAL FUNDS	<u>46,626</u>	<u>(57,841)</u>	<u>(11,215)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	27,965	40,594	68,559
Restricted funds			
Cultural Arts Project	414	(171)	243
Bridge Project	19	(5)	14
Rainbow Project	44	(11)	33
Ark Capture	88	(22)	66
Cash For Kids Football Project	-	318	318
SAC - CPP Community Development Fund	256	(209)	47
Summer Holidays Programme	190	(190)	-
SAC - Computer grant	912	(228)	684
SAC PB	131	(75)	56
Mentoring Recreation	39	-	39
Training (Ayrshire Housing)	1,000	(376)	624
SAC PB Event 2018 Fridays	226	(226)	-
SAC PB Event 2018 Youth	1,020	(964)	56
SAC PB Event Summer Hols	185	(185)	-
SAC PB Event Taster Sessions	643	(643)	-
School Work / Diversionary events	686	(371)	315
Mentoring - The Corra Foundation	2,903	2,083	4,986
St Leonard's Parish Church	-	4,138	4,138
Alternative Education	-	6,600	6,600
Christina Mary Hendrie Trust	-	4,922	4,922
	<u>8,756</u>	<u>14,385</u>	<u>23,141</u>
TOTAL FUNDS	<u>36,721</u>	<u>54,979</u>	<u>91,700</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,667	(44,073)	40,594
Restricted funds			
Cultural Arts Project	-	(171)	(171)
Bridge Project	-	(5)	(5)
Rainbow Project	-	(11)	(11)
Ark Capture	-	(22)	(22)
Cash For Kids Football Project	400	(82)	318
SAC - CPP Community Development Fund	-	(209)	(209)
Summer Holidays Programme	1,451	(1,641)	(190)
SAC - Computer grant	-	(228)	(228)
SAC PB	-	(75)	(75)
Training (Ayrshire Housing)	-	(376)	(376)
SAC PB Event 2018 Fridays	-	(226)	(226)
SAC PB Event 2018 Youth	-	(964)	(964)
SAC PB Event Summer Hols	-	(185)	(185)
SAC PB Event Taster Sessions	-	(643)	(643)
School Work / Diversionary events	650	(1,021)	(371)
Mentoring - The Corra Foundation	4,001	(1,918)	2,083
St Leonard's Parish Church	14,500	(10,362)	4,138
Alternative Education	6,651	(51)	6,600
SAC PB Ayr South Decides	850	(850)	-
The Silverhill Trust	10,000	(10,000)	-
Christina Mary Hendrie Trust	5,000	(78)	4,922
	<u>43,503</u>	<u>(29,118)</u>	<u>14,385</u>
TOTAL FUNDS	<u>128,170</u>	<u>(73,191)</u>	<u>54,979</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	27,965	48,969	76,934
Restricted funds			
Cultural Arts Project	414	(185)	229
Bridge Project	19	(8)	11
Rainbow Project	44	(19)	25
Ark Capture	88	(38)	50
Cash For Kids Football Project	-	318	318
SAC - CPP Community Development Fund	256	(256)	-
Summer Holidays Programme	190	(190)	-
SAC - Computer grant	912	(398)	514
SAC PB	131	(131)	-
Mentoring Recreation	39	-	39
Training (Ayrshire Housing)	1,000	(573)	427
SAC PB Event 2018 Fridays	226	(226)	-
SAC PB Event 2018 Youth	1,020	(964)	56
SAC PB Event Summer Hols	185	(185)	-
SAC PB Event Taster Sessions	643	(643)	-
School Work / Diversionary events	686	(399)	287
Mentoring - The Corra Foundation	2,903	(2,903)	-
Schools Holiday Programme	-	1,595	1,595
	<u>8,756</u>	<u>(5,205)</u>	<u>3,551</u>
TOTAL FUNDS	<u>36,721</u>	<u>43,764</u>	<u>80,485</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,198	(80,229)	48,969
Restricted funds			
Cultural Arts Project	-	(185)	(185)
Bridge Project	-	(8)	(8)
Rainbow Project	-	(19)	(19)
Ark Capture	-	(38)	(38)
Cash For Kids Football Project	400	(82)	318
SAC - CPP Community Development Fund	-	(256)	(256)
Summer Holidays Programme	1,451	(1,641)	(190)
SAC - Computer grant	-	(398)	(398)
SAC PB	-	(131)	(131)
Training (Ayrshire Housing)	-	(573)	(573)
SAC PB Event 2018 Fridays	-	(226)	(226)
SAC PB Event 2018 Youth	-	(964)	(964)
SAC PB Event Summer Hols	-	(185)	(185)
SAC PB Event Taster Sessions	-	(643)	(643)
School Work / Diversionary events	650	(1,049)	(399)
Mentoring - The Corra Foundation	4,001	(6,904)	(2,903)
St Leonard's Parish Church	14,500	(14,500)	-
Alternative Education	6,651	(6,651)	-
SAC PB Ayr South Decides	850	(850)	-
The Silverhill Trust	10,000	(10,000)	-
Christina Mary Hendrie Trust	5,000	(5,000)	-
Covid Precautions	500	(500)	-
Schools Holiday Programme	1,595	-	1,595
	<u>45,598</u>	<u>(50,803)</u>	<u>(5,205)</u>
TOTAL FUNDS	<u>174,796</u>	<u>(131,032)</u>	<u>43,764</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

16. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees, there is no ultimate controlling party.

17. PURPOSE OF RESTRICTED FUNDS

Cultural Arts Project - This is a project involving the education of young people in creative art skills.

Bridge Project - The purpose of this project is to engage positively with young people excluded from The Ark due to the consumption of alcohol.

Rainbow Project - The original purpose of this fund was to provide support for investment in equipment needed to cost effectively provide The Ark with hot water through environmentally friendly means. However, four years ago the purpose of this fund was redefined with the permission of the original donor. The purpose of this fund is now to purchase replacement digital projectors for the Ark.

Ark Capture Project - The purpose of this fund is to nurture creativity, promote leadership skills, encourage success and beneficially transform the lives of young people through the means of active participation in photographic and computer activities.

Cash For Kids - Funding provided for a weekly football match involving a team from The Ayr Ark and a team from another local youth group, and food for the participants returning to The Ayr Ark after each match.

SAC - CPP Community Development Fund - The purpose of this fund is to train up new staff in order to continue our commitment to effectively serving the young people of South Ayrshire.

SAC Computer Grant - South Ayrshire Council provided funding to enable the purchase of new Desktop and Laptop computers.

Mentoring - The purpose of this fund, provided by Lloyds TSB Foundation is to support the delivery of a mentoring programme for six young people aged 11 - 18 years.

SAC Participatory Budgeting Fund - The purpose of this fund is to purchase a variety of equipment and activities.

Mentoring Recreation - Provided by the Woodward Trust for the provision of recreational activities for young people.

Training (Ayrshire Housing) - This was given to cover the costs of training staff and volunteers in necessary or desirable skills and practices for delivering The Ayr Ark's programme engaging with young people.

SAC Participatory Budgeting Fund Taster Sessions - The purpose of this is to fund a variety of pilot events for young people in areas that they have expressed an interest.

SAC Participatory Budgeting Fund Summer Holidays - This funding was provided in support of the costs of the provision of the 2018 summer holidays programme of activities.

SAC Participatory Budgeting Fund Fridays - This funding was provided in support of the costs of providing creative and imaginative diversionary events held on a Friday evening during school term for young people in the S1 - S6 age range.

SAC Participatory Budgeting Fund Youth Team - This funding was provided for the development of a youth volunteer programme, through which young people can transfer from being users of The Ark to being active volunteers in The Ark.

17. PURPOSE OF RESTRICTED FUNDS - continued

School Work / Diversionary events - This funding was provided by The Maple Trust to support the running costs of The Ayr Ark's schools' programmes and diversionary events, designed to provide safe social environments, training, practical skills and opportunities for young people to improve their inter-personal skills.

Mentoring - The Corra Foundation - Funding towards the costs of delivering a mentoring programme for ten young people.

St Leanord's Parish Church - Funding provided towards the costs of The Ayr Ark's employment of a part time worker.

Alternative Education - Funding provided which seeks to see young people re-engage in a positive way in community - based work, through the provision of practical skill-based training in hospitality and work experience in running a cafe open to the public.

SAC Participatory Budgeting Fund Ayr South Decides - This funding was provided for entertainment equipment, facilities and resources for various Friday evening events.

The Silverhill Trust - Funding provided towards The Ayr Ark's core personnel costs.

The Christina Mary Hendrie Trust for Scottish and Canadian Charities - This funding was provided towards the costs of expanding the opening of The Ayr Ark's cafe in the evenings.