

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

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019  
FOR  
THE AYR ARK**

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

**THE AYR ARK**

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FOR THE YEAR ENDED 31 DECEMBER 2019**

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## **THE AYR ARK**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

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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 2019. 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**

The Ark has continued in 2019 to engage successfully with young people (most notably through Friday evening diversionary events), equipping them with life skills through our work with schools and other partners, and empowering them with the experience and confidence to reach for a more positive future for themselves.

In a targeted approach to tackling underage drinking, anti-social behaviour and social isolation amongst young people in South Ayrshire, The Ark provides a dynamic and engaging programme of events on Friday evenings, designed to attract or divert young people into our 'safe haven'. In 2019, the extent of this programme continued to grow and expand, such as in some special themed events in July, marketed under the heading of "ArkFest". This resulted in a direct and significant increase in attendance over the summer-time - the period in the year which in the past has been relatively quiet.

One important spin-off benefit from the engagement with young people on Friday evenings was that on a few occasions staff members were able to help some young people troubled by self-image, self-worth, etc. (even to extent of considering suicide), through spending time listening to them and talking sympathetically and understandably with them on a one-to-one basis.

Over the course of the whole year over 3,800 young people came to The Ark on Friday evenings, resulting in an average weekly attendance of 83.

The introduction of a mentoring programme in 2017, initially for a maximum of 6 young people per year, continued in 2019. The young people, identified by their school as being those who should benefit from engagement once a week on a one-to-one basis with someone who is able to give them the time and space to help them overcome issues and problems in their lives, are provided with an agreed mentoring programme.

In 2018, The Ark developed and ran a public Café on Tuesdays and Wednesdays each week from late afternoon until early evening (around 8pm). It was re-launched in April 2019 on Thursday evenings and ran until August, providing employability skills and experience for young people in a practical workplace environment serving the general public. 8 young people completed the work experience programme, which included skills training in barista, customer service and cash till training, as well as food hygiene. With this experience a number of the young people involved were able to get jobs in local cafés. Finally, another new addition to the café this year was live music, allowing local artists to showcase their talents.

During 2019, in partnership with the University of the West of Scotland (Ayr Campus), The Ark piloted a series of workshops addressing some critical issues affecting young people such as mental health. 10 young people attended these workshops from Ayr and Belmont Academy providing positive feedback and supporting evidence of a need for a mental health initiative with the schools.

The Ark's ability to deliver this programme depends on the dynamic, and multi-talented nature of the three to four young people who make up The Ark's staff team. Their personalities and interpersonal skills, complemented by the cohesive and supportive network of a small number of committed, like-minded volunteers (ranging in age from 16 to over 60), have enabled the building of strong and positive relationships with many of the young people with whom this corporate 'team' of staff and volunteers comes into contact each week.

## **THE AYR ARK**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

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#### **ACHIEVEMENT AND PERFORMANCE - continued**

It was noted in last year's report that due to financial circumstances The Ark had been obliged to reduce its staff complement from "5 to (at most) 3, with all the remaining employees working on a part time basis." In 2019 The Ark's financial problems miraculously and markedly changed for the better with an income for the whole year (as shown in the following Financial Statements) of nearly £129,000. Consequently, by the middle of this year, The Ark was able to advertise for, and successfully recruit 2 additional part-time Youth Project Workers, bringing the total staff complement up to 4. Unfortunately, one of these Workers moved on to another job towards the end of the year.

The scale and diversity of The Ark's activities could not be carried out without the support of a team of willing and loyal volunteers. This includes a group of young people, aged 14-16, who, supervised by staff members and/or older volunteers, provide vital support on Friday evenings through facilitating games, taking pictures, working behind the bar, etc. This has been a huge step forward in empowering the young people of The Ark to get involved in our projects, and ensuring our programmes continue to meet the ever-changing needs of a generation of young people in South Ayrshire.

#### **FINANCIAL REVIEW**

The financial statements are set out on pages 6 to 22.

The Statement of Financial Activities for the year shows total income of £128,170 and total expenditure of £73,191 which results in a net surplus of £54,979. Of this net surplus, income of £40,594 was attributable to unrestricted funds and income of £14,385 was attributable to restricted funds. General reserves now stand at £68,559. 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.

## **THE AYR ARK**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

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#### **FUTURE PLANS**

At the time of preparing this Report, as Trustees we are very conscious of the impact that the coronavirus pandemic is increasingly having on our society in general, and social interaction in particular. Our objective of engaging, equipping and empowering young people depends on such interaction.

In the fight against COVID-19 in which all but essential social engagement/contact should be avoided, our well-established, and successful activities in the current format may need to be suspended indefinitely. In these circumstances, any new opportunities for developing our work with young people would need to be shelved altogether.

Therefore, the Trustees objectives for 2020 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

SC235453 (Scotland)

##### **Registered Charity number**

SC035832

**THE AYR ARK**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**Registered office**  
4 Wellington Square  
Ayr

**Trustees**  
Mr J Lindsay  
Mr J Walker  
Mr C Groves  
Mr D Clarkson  
Mr H Hunter  
Mr M Mackay  
Mr J Phillips  
Mr R Stott

**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

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

Approved by order of the board of trustees on ..... 4/5/2020 ..... and signed on its behalf by:



.....  
Mr J Walker - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
THE AYR ARK**

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I report on the accounts for the year ended 31 December 2019 set out on pages six to twenty two.

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.

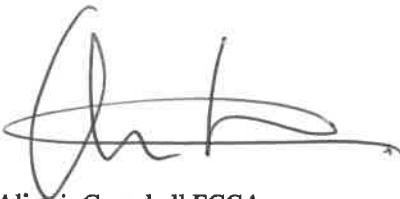
**Independent examiner's statement**

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: 24/6/2020

**THE AYR ARK****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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	Notes	Unrestricted fund £	Restricted funds £	31/12/19 Total funds £	31/12/18 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	74,986	43,503	118,489	84,474
Other trading activities	3	9,541	-	9,541	15,141
Investment income	4	<u>140</u>	<u>-</u>	<u>140</u>	<u>28</u>
<b>Total</b>		<b>84,667</b>	<b>43,503</b>	<b>128,170</b>	<b>99,643</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Activities Undertaken Directly		43,053	29,118	72,171	103,292
Support Costs		<u>1,020</u>	<u>-</u>	<u>1,020</u>	<u>984</u>
<b>Total</b>		<b>44,073</b>	<b>29,118</b>	<b>73,191</b>	<b>104,276</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>40,594</b>	<b>14,385</b>	<b>54,979</b>	<b>(4,633)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>27,965</b>	<b>8,756</b>	<b>36,721</b>	<b>41,354</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>68,559</u></b>	<b><u>23,141</u></b>	<b><u>91,700</u></b>	<b><u>36,721</u></b>

The notes form part of these financial statements



**THE AYR ARK**

**BALANCE SHEET  
31 DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted funds £	31/12/19 Total funds £	31/12/18 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	3,808	910	4,718	6,053
<b>CURRENT ASSETS</b>					
Stocks	11	918	-	918	1,279
Debtors	12	945	-	945	1,649
Cash at bank and in hand		<u>65,292</u>	<u>22,231</u>	<u>87,523</u>	<u>30,223</u>
		67,155	22,231	89,386	33,151
<b>CREDITORS</b>					
Amounts falling due within one year	13	(2,404)	-	(2,404)	(2,483)
<b>NET CURRENT ASSETS</b>					
		<u>64,751</u>	<u>22,231</u>	<u>86,982</u>	<u>30,668</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>68,559</u>	<u>23,141</u>	<u>91,700</u>	<u>36,721</u>
<b>NET ASSETS</b>					
		<u>68,559</u>	<u>23,141</u>	<u>91,700</u>	<u>36,721</u>
<b>FUNDS</b>					
Unrestricted funds	14			68,559	27,965
Restricted funds				<u>23,141</u>	<u>8,756</u>
<b>TOTAL FUNDS</b>					
				<u>91,700</u>	<u>36,721</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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 notes form part of these financial statements

**THE AYR ARK**

**BALANCE SHEET - continued**  
**31 DECEMBER 2019**

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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 .....4/5/2020..... and were signed on its behalf by:



.....  
Mr J Walker - Trustee



.....  
Mr C Groves - Trustee

The notes form part of these financial statements

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## 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.

### **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.

### **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.

**1. ACCOUNTING POLICIES - continued**

**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 2019**

**2. DONATIONS AND LEGACIES**

	31/12/19	31/12/18
The Mickel Fund	1,000	3,000
The Albert Hunt Trust	-	5,000
The Corra Foundation	4,000	4,000
Charnwood Trust	500	500
The Rozelle Trust	2,500	3,000
Ayr Baptist Church	5,000	10,000
Ayr St Leonard's Church	15,034	473
The Cruach Trust	2,150	1,000
Riverside Evangelical Church	740	521
Barcapel Foundation Limited	-	5,000
The Robert Barr Charitable Trust	10,000	-
Ayr St Andrew's Church	363	-
Thomas Tunnock Ltd	-	50
Church of God	-	518
Monkton & Prestwick North Church	-	525
Catch The Light Limited	-	117
Craigie Development Ltd	1,000	1,000
Patna Waterside Church	-	75
The Christina Mary Hendrie Trust	5,000	-
Ayr Free Church	100	210
John D Scott's Trust	15,000	15,000
Newton Wallacetown Church	70	329
South Ayrshire Council	1,350	6,883
Ayrshire Housing	-	1,000
The Souter Charitable Trust	4,000	-
Ayr Aglow	-	104
Ayr Gospel Singers	75	75
EasyFundRaising.org.uk	20	17
Gordon Fraser Charitable Trust	-	1,500
The Maple Trust	-	2,000
Tesco	2,000	-
Cash for Kids	800	-
South Beach Baptist	-	135
Ayrshire Classics	650	-
Alloway Rotary Club	1,189	-
The Robertson Trust	15,000	15,000
Darroch Charitable Trust	1,000	-
The Silverhill Trust	10,000	-
The Hugh Fraser Foundation	3,000	3,000
Dr Guthrie's Association	1,500	-
South Ayrshire Charitable Trust	10,000	-
The Hedley Foundation	1,000	-
Cruden Foundation Ltd	500	-
Other Donations	<u>3,948</u>	<u>4,442</u>
Total	<u>118,489</u>	<u>84,474</u>

THE AYR ARK

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019

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3. OTHER TRADING ACTIVITIES

	31/12/19	31/12/18
	£	£
Fundraising events	-	417
Operating Income	<u>9,541</u>	<u>14,724</u>
	<u>9,541</u>	<u>15,141</u>

4. INVESTMENT INCOME

	31/12/19	31/12/18
	£	£
Deposit account interest	<u>140</u>	<u>28</u>

5. SUPPORT COSTS

	Governance costs
	£
Support Costs	<u>1,020</u>

Included in Governance Costs is £850 plus VAT representing the remuneration paid to the independent examiner.

6. NET INCOME/(EXPENDITURE)

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

	31/12/19	31/12/18
	£	£
Depreciation - owned assets	<u>1,952</u>	<u>2,125</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019

8. STAFF COSTS

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

	31/12/19	31/12/18
Average number of staff	<u>3</u>	<u>4</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	70,456	14,018	84,474
Other trading activities	15,141	-	15,141
Investment income	<u>28</u>	<u>-</u>	<u>28</u>
<b>Total</b>	<b>85,625</b>	<b>14,018</b>	<b>99,643</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities Undertaken Directly	91,435	11,857	103,292
Support Costs	984	-	984
<b>Total</b>	<b>92,419</b>	<b>11,857</b>	<b>104,276</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(6,794)</b>	<b>2,161</b>	<b>(4,633)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>34,759</b>	<b>6,595</b>	<b>41,354</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>27,965</u></b>	<b><u>8,756</u></b>	<b><u>36,721</u></b>

**THE AYR ARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**10. TANGIBLE FIXED ASSETS**

	Long leasehold £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 January 2019	60,000	32,868	56,076	15,748	164,692
Additions	-	-	1,005	-	1,005
Disposals	-	-	(5,076)	-	(5,076)
At 31 December 2019	<u>60,000</u>	<u>32,868</u>	<u>52,005</u>	<u>15,748</u>	<u>160,621</u>
<b>DEPRECIATION</b>					
At 1 January 2019	60,000	30,822	52,443	15,374	158,639
Charge for year	-	512	1,347	93	1,952
Eliminated on disposal	-	-	(4,688)	-	(4,688)
At 31 December 2019	<u>60,000</u>	<u>31,334</u>	<u>49,102</u>	<u>15,467</u>	<u>155,903</u>
<b>NET BOOK VALUE</b>					
At 31 December 2019	<u>-</u>	<u>1,534</u>	<u>2,903</u>	<u>281</u>	<u>4,718</u>
At 31 December 2018	<u>-</u>	<u>2,046</u>	<u>3,633</u>	<u>374</u>	<u>6,053</u>

**11. STOCKS**

	31/12/19 £	31/12/18 £
Stocks	<u>918</u>	<u>1,279</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/19 £	31/12/18 £
Prepayments and accrued income	<u>945</u>	<u>1,649</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/19	31/12/18
	£	£
Other creditors	881	1,214
Accrued expenses	<u>1,523</u>	<u>1,269</u>
	<u>2,404</u>	<u>2,483</u>

## 14. MOVEMENT IN FUNDS

	At 1/1/19	Net movement in funds	At 31/12/19
	£	£	£
<b>Unrestricted funds</b>			
General fund	27,965	40,594	68,559
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>36,721</u>	<u>54,979</u>	<u>91,700</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019

## 14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,667	(44,073)	40,594
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>128,170</u>	<u>(73,191)</u>	<u>54,979</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019

## 14. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/1/18 £	Net movement in funds £	At 31/12/18 £
<b>Unrestricted funds</b>			
General fund	34,759	(6,794)	27,965
<b>Restricted funds</b>			
Cultural Arts Project	491	(77)	414
Bridge Project	25	(6)	19
Rainbow Project	59	(15)	44
Ark Capture	118	(30)	88
SAC - CPP Community Development Fund	476	(220)	256
Summer Holidays Programme	285	(95)	190
SAC - Computer grant	1,215	(303)	912
Mentoring	1,592	(1,592)	-
SAC PB	343	(212)	131
Youthlink Weekend Events	1,670	(1,670)	-
Youthlink Weekend events Resources	210	(210)	-
Mentoring Recreation	111	(72)	39
Training (Ayrshire Housing)	-	1,000	1,000
SAC PB Event 2018 Fridays	-	226	226
SAC PB Event 2018 Youth	-	1,020	1,020
SAC PB Event Summer Hols	-	185	185
SAC PB Event Taster Sessions	-	643	643
School Work / Diversionary events	-	686	686
Mentoring - The Corra Foundation	-	2,903	2,903
	<u>6,595</u>	<u>2,161</u>	<u>8,756</u>
<b>TOTAL FUNDS</b>	<u>41,354</u>	<u>(4,633)</u>	<u>36,721</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,625	(92,419)	(6,794)
<b>Restricted funds</b>			
Cultural Arts Project	-	(77)	(77)
Bridge Project	-	(6)	(6)
Rainbow Project	-	(15)	(15)
Ark Capture	-	(30)	(30)
SAC - CPP Community Development Fund	-	(220)	(220)
Summer Holidays Programme	-	(95)	(95)
SAC - Computer grant	-	(303)	(303)
Mentoring	-	(1,592)	(1,592)
SAC PB	-	(212)	(212)
Youthlink Weekend Events	-	(1,670)	(1,670)
Youthlink Weekend events Resources	116	(326)	(210)
Mentoring Recreation	-	(72)	(72)
Training (Ayrshire Housing)	1,000	-	1,000
SAC PB Event 2018 Fridays	1,499	(1,273)	226
SAC PB Event 2018 Youth	1,020	-	1,020
SAC PB Event Summer Hols	3,383	(3,198)	185
SAC PB Event Taster Sessions	1,000	(357)	643
School Work / Diversionary events	2,000	(1,314)	686
Mentoring - The Corra Foundation	4,000	(1,097)	2,903
	<u>14,018</u>	<u>(11,857)</u>	<u>2,161</u>
<b>TOTAL FUNDS</b>	<u>99,643</u>	<u>(104,276)</u>	<u>(4,633)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019

14. MOVEMENT IN FUNDS - continued

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

	At 1/1/18 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	34,759	33,800	68,559
<b>Restricted funds</b>			
Cultural Arts Project	491	(248)	243
Bridge Project	25	(11)	14
Rainbow Project	59	(26)	33
Ark Capture	118	(52)	66
Cash For Kids Football Project	-	318	318
SAC - CPP Community Development Fund	476	(429)	47
Summer Holidays Programme	285	(285)	-
SAC - Computer grant	1,215	(531)	684
Mentoring	1,592	(1,592)	-
SAC PB	343	(287)	56
Youthlink Weekend Events	1,670	(1,670)	-
Youthlink Weekend events Resources	210	(210)	-
Mentoring Recreation	111	(72)	39
Training (Ayrshire Housing)	-	624	624
SAC PB Event 2018 Youth	-	56	56
School Work / Diversionary events	-	315	315
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
	<u>6,595</u>	<u>16,546</u>	<u>23,141</u>
<b>TOTAL FUNDS</b>	<u>41,354</u>	<u>50,346</u>	<u>91,700</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019

## 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 £
<b>Unrestricted funds</b>			
General fund	170,292	(136,492)	33,800
<b>Restricted funds</b>			
Cultural Arts Project	-	(248)	(248)
Bridge Project	-	(11)	(11)
Rainbow Project	-	(26)	(26)
Ark Capture	-	(52)	(52)
Cash For Kids Football Project	400	(82)	318
SAC - CPP Community Development Fund	-	(429)	(429)
Summer Holidays Programme	1,451	(1,736)	(285)
SAC - Computer grant	-	(531)	(531)
Mentoring	-	(1,592)	(1,592)
SAC PB	-	(287)	(287)
Youthlink Weekend Events	-	(1,670)	(1,670)
Youthlink Weekend events Resources	116	(326)	(210)
Mentoring Recreation	-	(72)	(72)
Training (Ayrshire Housing)	1,000	(376)	624
SAC PB Event 2018 Fridays	1,499	(1,499)	-
SAC PB Event 2018 Youth	1,020	(964)	56
SAC PB Event Summer Hols	3,383	(3,383)	-
SAC PB Event Taster Sessions	1,000	(1,000)	-
School Work / Diversionary events	2,650	(2,335)	315
Mentoring - The Corra Foundation	8,001	(3,015)	4,986
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>57,521</u>	<u>(40,975)</u>	<u>16,546</u>
<b>TOTAL FUNDS</b>	<u>227,813</u>	<u>(177,467)</u>	<u>50,346</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2019.

**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.

**17. PURPOSE OF RESTRICTED FUNDS - continued**

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.

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.



**THE AYR ARK****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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	31/12/19 £	31/12/18 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	118,489	84,474
<b>Other trading activities</b>		
Fundraising events	-	417
Operating Income	<u>9,541</u>	<u>14,724</u>
	9,541	15,141
<b>Investment income</b>		
Deposit account interest	<u>140</u>	<u>28</u>
<b>Total incoming resources</b>	128,170	99,643
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	37,951	62,005
Social security	-	3,719
Pensions	477	1,025
Purchases	12,994	14,796
Premises Costs	9,663	11,029
Telephone	2,497	1,845
Staff Training	1,190	214
Printing Stationery & Postage	557	881
Laundry & Cleaning	3,584	3,818
Sundry	723	1,104
Travel	320	440
Depreciation	1,953	2,125
Bank Charges	<u>262</u>	<u>291</u>
	72,171	103,292
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,020</u>	<u>984</u>
<b>Total resources expended</b>	<u>73,191</u>	<u>104,276</u>
<b>Net income/(expenditure)</b>	<u>54,979</u>	<u>(4,633)</u>

This page does not form part of the statutory financial statements