

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE AYR ARK**



THE AYR ARK

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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THE AYR ARK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 2022. 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.

THE AYR ARK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

This last year has been an eventful one at The Ayr Ark. We have had a full programme of activities. I hope this report gives you a flavour of what we do and shows the many highlights of this past year.

Our aim is to Engage, Equip and Empower young people with everything that they need to meet the many challenges they face whether at school or in their home life.

Working with young people can be challenging and we have developed good links with many local agencies and partners including the local community police and social work department. We were really encouraged to have South Ayrshire Chief Inspector Kevin Lammie visit the Ark to witness the work we are doing first hand. We also had a visit with Mark Inglis, Head of Service for Children's Health Care and Justice for South Ayrshire.

Our Mentoring programme is now in full swing. We offer a mentoring programme to young people who are on the verge of making poor choices and struggling with the many peer pressures that young people face. We mentor in four local secondary schools and on average mentor five young people in a day, including specific group work with a targeted age range. Young people are referred to us from the guidance staff or deputy head teachers within the schools. Many of the young people are finding difficulties engaging with their peers and concentrating in classes at school. Our service has succeeded where for many of these young people the traditional model of counselling does not work for them. We listen to them and befriend them as well as take them through a programme called Headstrong, which allows the young person to create their own personal journal for looking after their Mental and Emotional Health. We work with the young person over an initial 6-week period but this can be extended to 3 months or beyond depending on circumstances. We have enjoyed building relationships and seeing the young person grow and develop. Many of them now come along to The Ayr Ark on a Friday night and to some of our other groups during the week. We are well known within schools now and in many cases have a waiting list of young people.

Our Friday night drops ins currently run from 6.30pm-9pm for 11-18-year-olds every Friday night with a holiday at Christmas. We offer a safe space for young people to come along and take part in activities and use the equipment we have on offer. We now run a special activity each month e.g., outdoor marshmallow toasting or inflatables. As you will see they are just happy to be with their friends in a safe place.

We are now running an Empower Autism evening for young people who find it hard to cope with the noise of a Friday night. This is proving to be a very important group to those that attend, and we have young people travelling from as far away as Dundonald. This group allows the young person to take part in sensory activities or just use our equipment in a quieter setting. Those that are coming tell us how important and special this is to them.

At the Ayr Ark we provide activities that our young people want to come along to, we pride ourselves on being all inclusive, creative, and we like to have fun. We run school holiday programmes throughout the year which are all free and fully funded. We take young people on trips, and they are able to enjoy a varied programme of fun and exciting activities. Our trips have proved popular and are always booked up very quickly.

We are a small friendly team of people who love engaging with young people and helping them through many of life's obstacles.

We are hugely grateful to our many volunteers who give up of their time on a Friday night to help us and if you would like to volunteer and spend time working with young people in this rewarding way, please get in touch with us.

As you are aware we could not exist without our many funders and those that support us financially. We would like to thank all of you for your continued support for the work we do, and it very much appreciated.

It is so difficult to put on paper what The Ayr Ark does and now means to so many young people, but we hope you get a flavour of our work from this report. We believe that every young person deserves a chance and an opportunity to succeed where they once have struggled with the many issues they face.

THE AYR ARK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

The financial statements are set out on pages 6 to 20.

The Statement of Financial Activities for the year shows total income of £82,552 and total expenditure of £86,907 which results in net expenditure of £4,355. Of this, net expenditure of £6,708 was attributable to unrestricted funds and income of £2,353 was attributable to restricted funds. General reserves now stand at £71,352. 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.

FUTURE PLANS

As Trustees we are very conscious of the impact that the coronavirus pandemic is still 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 2023 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

Registered office

4 Wellington Square

Ayr

THE AYR ARK

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees

Mr J Walker
Mr H Hunter
Mr M Mackay
Mr J Phillips (resigned 28/9/2022)
Rev B Hendrie (appointed 28/9/2022)
Mrs S Craig (appointed 1/3/2023)

Company Secretary

Mr J Walker

Independent Examiner

Alistair Campbell FCCA
Galbraith Pritchards
Chartered Accountants
20 Bams 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 14 AUGUST 2023 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 2022 set out on pages six to twenty.

Respective responsibilities of trustees and examiner

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 (as amended). 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
The Association of Chartered Certified Accountants

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

Date: 17/8/2023

THE AYR ARK**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted fund £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	Notes 2	39,360	34,269	73,629	90,722
Other trading activities	3	8,630	160	8,790	4,133
Investment income	4	133	-	133	8
Total		<u>48,123</u>	<u>34,429</u>	<u>82,552</u>	<u>94,863</u>
EXPENDITURE ON					
Charitable activities					
Activities Undertaken Directly		53,247	32,076	85,323	90,258
Support Costs		1,584	-	1,584	3,336
Total		<u>54,831</u>	<u>32,076</u>	<u>86,907</u>	<u>93,594</u>
NET INCOME/(EXPENDITURE)		(6,708)	2,353	(4,355)	1,269
RECONCILIATION OF FUNDS					
Total funds brought forward		78,060	3,694	81,754	80,485
TOTAL FUNDS CARRIED FORWARD		<u><u>71,352</u></u>	<u><u>6,047</u></u>	<u><u>77,399</u></u>	<u><u>81,754</u></u>

The notes form part of these financial statements

THE AYR ARK

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
FIXED ASSETS					
Tangible assets	10	2,351	1,740	4,091	5,456
CURRENT ASSETS					
Stocks	11	950	-	950	350
Debtors	12	378	-	378	355
Cash at bank and in hand		70,811	4,307	75,118	81,061
		<u>72,139</u>	<u>4,307</u>	<u>76,446</u>	<u>81,766</u>
CREDITORS					
Amounts falling due within one year	13	(3,138)	-	(3,138)	(5,468)
		<u>69,001</u>	<u>4,307</u>	<u>73,308</u>	<u>76,298</u>
NET CURRENT ASSETS					
		<u>71,352</u>	<u>6,047</u>	<u>77,399</u>	<u>81,754</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>71,352</u>	<u>6,047</u>	<u>77,399</u>	<u>81,754</u>
NET ASSETS					
		<u>71,352</u>	<u>6,047</u>	<u>77,399</u>	<u>81,754</u>
FUNDS					
	14			71,352	78,060
Unrestricted funds				6,047	3,694
Restricted funds					
TOTAL FUNDS					
				<u>77,399</u>	<u>81,754</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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

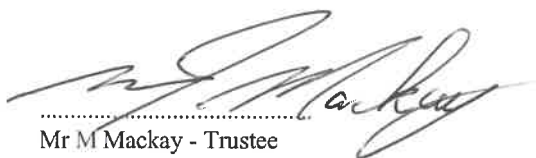
BALANCE SHEET - continued
31 DECEMBER 2022

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 ~~14 AUGUST 2023~~ 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 2022

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.

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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES - continued

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 2022****2. DONATIONS AND LEGACIES**

	31/12/22	31/12/21
The Mickel Fund	-	1,000
Charnwood Trust	500	500
Ayr Baptist Church	4,500	4,000
Ayr St Leonard's Church	14,577	-
Alan J Gregg - Riverside	2,000	-
Albert Hunt Trust	2,000	-
Arnold Clark	1,000	-
The Christina Mary Hendrie Trust	-	5,000
John D Scott's Trust	10,000	15,009
Newton Wallacetown Church	120	-
South Ayrshire Council	-	3,000
The Souter Charitable Trust	4,000	3,000
Hugh Stenhouse Foundation	1,250	-
Job Retention Scheme	-	2,683
Rozelle Trust	3,000	-
Dr Guthrie's Association	1,000	2,000
South Ayrshire Charitable Trust	-	10,000
Cruden Foundation Ltd	1,000	1,000
Foundation Scotland	-	3,309
Mary Brown Trust	5,000	5,000
North Ayrshire Council	9,538	-
The Ryvoan Trust	-	5,000
The Gannochy Trust	-	10,000
Craigie Development Ltd	750	1,500
Digital Boost	-	2,456
Ayr South Small Grant Scheme	-	4,421
William Grant & Sons	-	1,000
Youth Scotland	3,532	4,500
Youthlink Scotland	2,700	3,996
Other Donations	<u>7,162</u>	<u>2,348</u>
Total	<u><u>73,629</u></u>	<u><u>90,722</u></u>

3. OTHER TRADING ACTIVITIES

	31/12/22	31/12/21
	£	£
Operating income	<u>8,790</u>	<u>4,133</u>

THE AYR ARK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

4. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Deposit account interest	133	8
	<u>133</u>	<u>8</u>

5. SUPPORT COSTS

		Governance costs
		£
Support Costs		1,584
		<u>1,584</u>

Included in Governance Costs is £1,370 plus VAT representing the remuneration paid to the independent examiner.

6. NET INCOME/(EXPENDITURE)

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

	31/12/22	31/12/21
	£	£
Depreciation - owned assets	1,365	2,044
	<u>1,365</u>	<u>2,044</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

8. STAFF COSTS

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

	31/12/22	31/12/21
Average number of staff	4	4
	<u>4</u>	<u>4</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,041	24,681	90,722
Other trading activities	3,262	871	4,133
Investment income	8	-	8
Total	<u>69,311</u>	<u>25,552</u>	<u>94,863</u>
EXPENDITURE ON			
Charitable activities			
Activities Undertaken Directly	64,850	25,408	90,258
Support Costs	3,336	-	3,336
Total	<u>68,186</u>	<u>25,408</u>	<u>93,594</u>
NET INCOME	1,125	144	1,269
RECONCILIATION OF FUNDS			
Total funds brought forward	76,934	3,551	80,485
TOTAL FUNDS CARRIED FORWARD	<u>78,059</u>	<u>3,695</u>	<u>81,754</u>

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 January 2022 and 31 December 2022	<u>60,000</u>	<u>32,868</u>	<u>56,461</u>	<u>15,748</u>	<u>165,077</u>
DEPRECIATION					
At 1 January 2022	60,000	32,005	52,026	15,590	159,621
Charge for year	-	215	1,110	40	1,365
At 31 December 2022	<u>60,000</u>	<u>32,220</u>	<u>53,136</u>	<u>15,630</u>	<u>160,986</u>
NET BOOK VALUE					
At 31 December 2022	<u>-</u>	<u>648</u>	<u>3,325</u>	<u>118</u>	<u>4,091</u>
At 31 December 2021	<u>-</u>	<u>863</u>	<u>4,435</u>	<u>158</u>	<u>5,456</u>

THE AYR ARK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

11. STOCKS		31/12/22	31/12/21
		£	£
Stocks		950	350
		<u> </u>	<u> </u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/22	31/12/21
		£	£
Prepayments and accrued income		378	355
		<u> </u>	<u> </u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/22	31/12/21
		£	£
Other creditors		609	1,011
Accrued expenses		2,529	4,457
		<u> </u>	<u> </u>
		3,138	5,468
		<u> </u>	<u> </u>
14. MOVEMENT IN FUNDS			
		Net	At
	At 1/1/22	movement	31/12/22
	£	in funds	£
		£	
Unrestricted funds			
General fund	78,060	(6,708)	71,352
Restricted funds			
Cultural Arts Project	218	(8)	210
Bridge Project	9	(2)	7
Rainbow Project	19	(5)	14
Ark Capture	37	(9)	28
Cash For Kids Football Project	318	(318)	-
SAC - Computer grant	386	(96)	290
SAC PB	56	(56)	-
Mentoring Recreation	39	(39)	-
Training (Ayrshire Housing)	427	(180)	247
SAC PB Event 2018 Youth	56	(56)	-
School Work / Diversionary events	287	(287)	-
Digital Boost	1,842	(461)	1,381
NA Council - Long Term Unemployment	-	3,870	3,870
	<u> </u>	<u> </u>	<u> </u>
	3,694	2,353	6,047
TOTAL FUNDS	<u> </u>	<u> </u>	<u> </u>
	81,754	(4,355)	77,399
	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

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	48,123	(54,831)	(6,708)
Restricted funds			
Cultural Arts Project	-	(8)	(8)
Bridge Project	-	(2)	(2)
Rainbow Project	-	(5)	(5)
Ark Capture	-	(9)	(9)
Cash For Kids Football Project	-	(318)	(318)
Summer Holidays Programme	8,392	(8,392)	-
SAC - Computer grant	-	(96)	(96)
Mentoring	2,000	(2,000)	-
SAC PB	-	(56)	(56)
Mentoring Recreation	-	(39)	(39)
Training (Ayrshire Housing)	-	(180)	(180)
SAC PB Event 2018 Youth	-	(56)	(56)
School Work / Diversionary events	-	(287)	(287)
St Leonard's Parish Church	14,500	(14,500)	-
Digital Boost	-	(461)	(461)
NA Council - Long Term Unemployment	9,537	(5,667)	3,870
	<u>34,429</u>	<u>(32,076)</u>	<u>2,353</u>
TOTAL FUNDS	<u>82,552</u>	<u>(86,907)</u>	<u>(4,355)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	76,934	1,126	78,060
Restricted funds			
Cultural Arts Project	229	(11)	218
Bridge Project	11	(2)	9
Rainbow Project	25	(6)	19
Ark Capture	50	(13)	37
Cash For Kids Football Project	318	-	318
SAC - Computer grant	514	(128)	386
SAC PB	-	56	56
Mentoring Recreation	39	-	39
Training (Ayrshire Housing)	427	-	427
SAC PB Event 2018 Youth	56	-	56
School Work / Diversionary events	287	-	287
Schools Holiday Programme	1,595	(1,595)	-
Digital Boost	-	1,842	1,842
	<u>3,551</u>	<u>143</u>	<u>3,694</u>
TOTAL FUNDS	<u><u>80,485</u></u>	<u><u>1,269</u></u>	<u><u>81,754</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

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	69,311	(68,185)	1,126
Restricted funds			
Cultural Arts Project	-	(11)	(11)
Bridge Project	-	(2)	(2)
Rainbow Project	-	(6)	(6)
Ark Capture	-	(13)	(13)
Summer Holidays Programme	8,932	(8,932)	-
SAC - Computer grant	-	(128)	(128)
Mentoring	1,437	(1,437)	-
SAC PB	-	56	56
Youthlink Weekend Events	1,530	(1,530)	-
Christina Mary Hendrie Trust	4,999	(4,999)	-
Schools Holiday Programme	-	(1,595)	(1,595)
Digital Boost	2,456	(614)	1,842
Winter Fund	2,500	(2,500)	-
Response Recover & Resilience Fund	3,698	(3,698)	-
	<u>25,552</u>	<u>(25,409)</u>	<u>143</u>
TOTAL FUNDS	<u><u>94,863</u></u>	<u><u>(93,594)</u></u>	<u><u>1,269</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

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

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	76,934	(5,582)	71,352
Restricted funds			
Cultural Arts Project	229	(19)	210
Bridge Project	11	(4)	7
Rainbow Project	25	(11)	14
Ark Capture	50	(22)	28
Cash For Kids Football Project	318	(318)	-
SAC - Computer grant	514	(224)	290
Mentoring Recreation	39	(39)	-
Training (Ayrshire Housing)	427	(180)	247
SAC PB Event 2018 Youth	56	(56)	-
School Work / Diversionary events	287	(287)	-
Schools Holiday Programme	1,595	(1,595)	-
Digital Boost	-	1,381	1,381
NA Council - Long Term Unemployment	-	3,870	3,870
	<u>3,551</u>	<u>2,496</u>	<u>6,047</u>
TOTAL FUNDS	<u>80,485</u>	<u>(3,086)</u>	<u>77,399</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

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	117,434	(123,016)	(5,582)
Restricted funds			
Cultural Arts Project	-	(19)	(19)
Bridge Project	-	(4)	(4)
Rainbow Project	-	(11)	(11)
Ark Capture	-	(22)	(22)
Cash For Kids Football Project	-	(318)	(318)
Summer Holidays Programme	17,324	(17,324)	-
SAC - Computer grant	-	(224)	(224)
Mentoring	3,437	(3,437)	-
Youthlink Weekend Events	1,530	(1,530)	-
Mentoring Recreation	-	(39)	(39)
Training (Ayrshire Housing)	-	(180)	(180)
SAC PB Event 2018 Youth	-	(56)	(56)
School Work / Diversionary events	-	(287)	(287)
St Leonard's Parish Church	14,500	(14,500)	-
Christina Mary Hendrie Trust	4,999	(4,999)	-
Schools Holiday Programme	-	(1,595)	(1,595)
Digital Boost	2,456	(1,075)	1,381
Winter Fund	2,500	(2,500)	-
Response Recover & Resilience Fund	3,698	(3,698)	-
NA Council - Long Term Unemployment	9,537	(5,667)	3,870
	<u>59,981</u>	<u>(57,485)</u>	<u>2,496</u>
TOTAL FUNDS	<u>177,415</u>	<u>(180,501)</u>	<u>(3,086)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

THE AYR ARK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

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

Mentoring - The purpose of this fund is to support the delivery of a mentoring programme.

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.

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

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.

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.

Summer Holiday Programme - Funding provided towards the cost of providing the summer holiday programmes.

Digital Boost - Funding provided for the purchase of laptops.

North Ayrshire Council - Funding towards the cost of employment for a worker under the Long Term Unemployment Scheme.

THE AYR ARK**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	31/12/22	31/12/21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	73,629	90,722
Other trading activities		
Operating income	8,790	4,133
Investment income		
Deposit account interest	133	8
Total incoming resources	<u>82,552</u>	<u>94,863</u>
EXPENDITURE		
Charitable activities		
Wages	53,284	54,722
Pensions	729	993
Activities	11,050	14,303
Premises costs	8,767	7,666
Telephone	1,220	2,271
Staff training	278	923
Printing stationery and postage	2,089	2,190
Laundry and cleaning	3,272	1,840
Sundry expenses	3,010	2,923
Travel expenses	189	159
Depreciation	1,364	2,044
Bank charges	71	224
	<u>85,323</u>	<u>90,258</u>
Support costs		
Governance costs		
Accountancy and legal fees	1,584	3,336
Total resources expended	<u>86,907</u>	<u>93,594</u>
Net (expenditure)/income	<u>(4,355)</u>	<u>1,269</u>

This page does not form part of the statutory financial statements