

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

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 DECEMBER 2018  
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 2018**

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## THE AYR ARK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

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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 2018. 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 2015).

#### 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 throughout 2018 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.

Over the course of the year nearly 2,500 young people were recorded as coming to The Ark on Friday evenings (an average of 52 attending each week for 48 weeks of the year).

Our staff's work with local schools with groups of young people who are at risk of falling into the category of being NEET (i.e. "Not in Education, Employment or Training") through disengaging from school declined in 2018 compared to previous years. A series of project / community-based classes - designed to help build-up the pupils' confidence and transferable skills - was provided for one group of 12 young people in one of the local secondary schools over the course of twelve weeks in the 2018 autumn term.

The introduction of a mentoring programme in 2017 for a maximum of 6 young people per year, continued in 2018. 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.

From May to October, The Ark developed and ran a public Café on Tuesdays and Wednesdays each week from late afternoon until early evening (around 8pm). One of our aims in establishing this service was to encourage the personal skills development of our young people, particularly those who were from disadvantaged backgrounds or had experienced difficulties in engaging with schooling and the academic world. It was this group of 'NEET' young people who succeeded in 2018 in winning the South Ayrshire Volunteer Team Award, an award that recognized their commitment in developing a range of skills, practical experience, and knowledge within various roles in hospitality. All of the group have now re-engaged positively in education / further education.

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.

In the 2017 Trustees Report it was noted that, at the beginning of 2018, the Trustees were acutely aware that The Ark was only sustainable through the generosity of those who contribute financially to it. As 2018 progressed it became increasingly evident that costs needed to be cut to balance The Ark's income. Consequently, towards the end of 2018 it was reluctantly decided that the number of The Ark's employees would have to be reduced from 5 to (at most) 3, with all the remaining employees working on a part time basis.

#### FINANCIAL REVIEW

The financial statements are set out on pages 5 to 20.

The Statement of Financial Activities for the year shows total income of £99,643 and total expenditure of £104,276 which results in a net deficit of £4,633. Of this net deficit, expenses of £6,794 were attributable to unrestricted funds and income of £2,161 was attributable to restricted funds. General reserves now stand at £27,965. An overview of the purpose of the Restricted Funds is detailed in note 17 to the financial statements.

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## THE AYR ARK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

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#### FINANCIAL REVIEW

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

Alongside our established programmes (previously summarised in this Report), for 2019 the following developments are planned:

- a) The afternoon/evening Café - Café Drift - will reopen for the summer months on Thursdays to undertake similar work as carried out during 2018. As an additional feature to be staged during the Café opening hours, using our existing staff, lighting and sound capabilities, The Ark plans to engage with the music and/or performing artistes departments in the local secondary schools and Further Education College to enable young people to gain some experience in the challenge and thrill of performing live in public at The Ark.
- b) To capitalize on this engagement with musicians at schools and their music departments, we plan to develop and host a music performance competition for young people attending local schools.
- c) Finally, The Ark intends providing young people with an opportunity to engage with many of the activities undertaken by the service on a taster basis, including photography and DJ skills.

#### 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 2018**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**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**

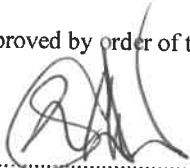
Alistair Campbell FCCA  
Galbraith Pritchards  
Chartered Accountants  
20 Barns Street  
Ayr  
Ayrshire  
KA7 1XA

**Bankers**

The Royal Bank of Scotland plc  
30 Sandgate  
Ayr  
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 .....4/6/19..... and signed on its behalf by:



.....  
Mr J Walker - Secretary

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

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I report on the accounts for the year ended 31 December 2018 set out on pages five 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 (as amended). 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 the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; 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: 24/6/2019

**THE AYR ARK**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted funds £	31/12/18 Total funds £	31/12/17 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	70,456	14,018	84,474	67,401
Other trading activities	3	15,141	-	15,141	12,399
Investment income	4	28	-	28	7
<b>Total</b>		<u>85,625</u>	<u>14,018</u>	<u>99,643</u>	<u>79,807</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Activities Undertaken Directly		91,435	11,857	103,292	93,899
Support Costs		984	-	984	1,002
<b>Total</b>		<u>92,419</u>	<u>11,857</u>	<u>104,276</u>	<u>94,901</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(6,794)</u>	<u>2,161</u>	<u>(4,633)</u>	<u>(15,094)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		34,759	6,595	41,354	56,448
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>27,965</u></u>	<u><u>8,756</u></u>	<u><u>36,721</u></u>	<u><u>41,354</u></u>

The notes form part of these financial statements

**THE AYR ARK**

**BALANCE SHEET  
AT 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted funds £	31/12/18 Total funds £	31/12/17 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	4,460	1,593	6,053	7,735
<b>CURRENT ASSETS</b>					
Stocks	11	1,279	-	1,279	901
Debtors	12	1,649	-	1,649	453
Cash at bank and in hand		23,060	7,163	30,223	35,610
		<u>25,988</u>	<u>7,163</u>	<u>33,151</u>	<u>36,964</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(2,483)	-	(2,483)	(3,345)
<b>NET CURRENT ASSETS</b>		<u>23,505</u>	<u>7,163</u>	<u>30,668</u>	<u>33,619</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>27,965</u>	<u>8,756</u>	<u>36,721</u>	<u>41,354</u>
<b>NET ASSETS</b>		<u>27,965</u>	<u>8,756</u>	<u>36,721</u>	<u>41,354</u>
<b>FUNDS</b>					
Unrestricted funds	14			27,965	34,759
Restricted funds				8,756	6,595
<b>TOTAL FUNDS</b>				<u>36,721</u>	<u>41,354</u>

The notes form part of these financial statements



**THE AYR ARK**

**BALANCE SHEET - CONTINUED  
AT 31 DECEMBER 2018**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

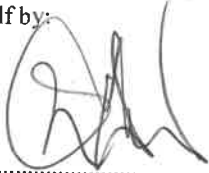
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 4/6/19 and were signed on its behalf by:



.....  
Mr J Walker -Trustee



.....  
Mr C Groves -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

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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 the cost less estimated residual value of each asset over its estimated useful life.

Long leasehold	- 10% on cost
Improvements to property	- 25% on reducing balance
Plant and machinery	- 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 2018

2. DONATIONS AND LEGACIES

	31/12/18	31/12/17
	£	£
Donations	<u>84,474</u>	<u>67,401</u>
The Mickel Fund	3,000	-
The Albert Hunt Trust	5,000	-
The Corra Foundation	4,000	-
Charnwood Trust	500	500
The Rozelle Trust	3,000	-
Ayr Baptist Church	10,000	5,000
Ayr St Leonard's Church	473	305
The Cruach Trust	1,000	-
Riverside Evangelical Church	521	628
Barcapel Foundation Limited	5,000	-
Go For It Fund	-	9,450
Ayr St Andrew's Church	-	200
Thomas Tunnock Ltd	50	-
Church of God	518	-
Monkton & Prestwick North Church	525	-
Catch The Light Limited	117	-
Craigie Development Ltd	1,000	-
Patna Waterside Church	75	-
Youthlink Scotland	-	3,860
Ayr Free Church	210	100
John D Scott's Trust	15,000	15,000
Newton Wallacetown Church	329	752
South Ayrshire Council	6,883	985
Ayrshire Housing	1,000	-
The Souter Charitable Trust	-	3,000
Ayr Aglow	104	-
Fort Seafield & Wallacetown Community Council	50	50
Ayr Gospel Singers	75	75
EasyFundRaising.org.uk	17	16
Gordon Fraser Charitable Trust	1,500	-
The Maple Trust	2,000	-
Patna Waterside Church	-	226
Arran Baptist Church	-	50
South Beach Baptist	135	15
Doonfoot Primary	-	65
The Woodward Trust	-	700
The Robertson Trust	15,000	15,000
FiSCAF	-	2,285
The T B F & K L Foundation	-	1,000
The Hugh Fraser Foundation	3,000	4,000
Cruden Foundation Ltd	-	500
Other Donations	<u>4,392</u>	<u>3,639</u>
Total	<u>84,474</u>	<u>67,401</u>

**THE AYR ARK**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**3. OTHER TRADING ACTIVITIES**

	31/12/18	31/12/17
	£	£
Fundraising events	417	-
Operating Income	14,724	12,399
	<u>15,141</u>	<u>12,399</u>

**4. INVESTMENT INCOME**

	31/12/18	31/12/17
	£	£
Deposit account interest	28	7
	<u>28</u>	<u>7</u>

**5. SUPPORT COSTS**

	Governance costs
	£
Support Costs	984
	<u>984</u>

Included in Governance Costs is £800 plus VAT representing the remuneration paid to the independent examiner.

**6. NET INCOME/(EXPENDITURE)**

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

	31/12/18	31/12/17
	£	£
Depreciation - owned assets	2,125	2,578
	<u>2,125</u>	<u>2,578</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

**8. STAFF COSTS**

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

	31/12/18	31/12/17
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 2018

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	59,056	8,345	67,401
Other trading activities	12,399	-	12,399
Investment income	7	-	7
<b>Total</b>	<b>71,462</b>	<b>8,345</b>	<b>79,807</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities Undertaken Directly	83,867	10,032	93,899
Support Costs	1,002	-	1,002
<b>Total</b>	<b>84,869</b>	<b>10,032</b>	<b>94,901</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(13,407)</b>	<b>(1,687)</b>	<b>(15,094)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>48,165</b>	<b>8,283</b>	<b>56,448</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>34,758</b>	<b>6,596</b>	<b>41,354</b>

## 10. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 January 2018	60,000	32,868	55,633	15,748	164,249
Additions	-	-	443	-	443
At 31 December 2018	60,000	32,868	56,076	15,748	164,692
<b>DEPRECIATION</b>					
At 1 January 2018	60,000	30,141	51,124	15,249	156,514
Charge for year	-	681	1,319	125	2,125
At 31 December 2018	60,000	30,822	52,443	15,374	158,639
<b>NET BOOK VALUE</b>					
At 31 December 2018	-	2,046	3,633	374	6,053
At 31 December 2017	-	2,727	4,509	499	7,735

**THE AYR ARK**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**11. STOCKS**

	31/12/18	31/12/17
	£	£
Stocks	<u>1,279</u>	<u>901</u>

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

	31/12/18	31/12/17
	£	£
Prepayments and accrued income	<u>1,649</u>	<u>453</u>

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

	31/12/18	31/12/17
	£	£
Other creditors	1,214	1,092
Accrued expenses	<u>1,269</u>	<u>2,253</u>
	<u>2,483</u>	<u>3,345</u>

THE AYR ARK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018

14. 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 2018

## 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	85,625	(92,419)	(6,794)
<b>Restricted funds</b>			
Bridge Project	-	(6)	(6)
Summer Holidays Programme	-	(95)	(95)
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
Cultural Arts Project	-	(77)	(77)
Rainbow Project	-	(15)	(15)
Ark Capture	-	(30)	(30)
SAC - CPP Community Development Fund	-	(220)	(220)
SAC - Computer grant	-	(303)	(303)
Mentoring	-	(1,592)	(1,592)
	<u>14,018</u>	<u>(11,857)</u>	<u>2,161</u>
<b>TOTAL FUNDS</b>	<u><u>99,643</u></u>	<u><u>(104,276)</u></u>	<u><u>(4,633)</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/17 £	Net movement in funds £	At 31/12/17 £
<b>Unrestricted Funds</b>			
General fund	48,165	(13,406)	34,759
<b>Restricted Funds</b>			
Cultural Arts Project	593	(102)	491
Bridge Project	34	(9)	25
Rainbow Project	79	(20)	59
Ark Capture	157	(39)	118
SAC - CPP Community Development Fund	1,539	(1,063)	476
Summer Holidays Programme	-	285	285
SAC - Computer grant	1,620	(405)	1,215
Mentoring	4,261	(2,669)	1,592
SAC PB	-	343	343
Youthlink Weekend Events	-	1,670	1,670
Youthlink Weekend events Resources	-	210	210
Mentoring Recreation	-	111	111
	<u>8,283</u>	<u>(1,688)</u>	<u>6,595</u>
<b>TOTAL FUNDS</b>	<u><u>56,448</u></u>	<u><u>(15,094)</u></u>	<u><u>41,354</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018

## 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	71,462	(84,868)	(13,406)
<b>Restricted funds</b>			
Bridge Project	(1)	(8)	(9)
Go For It	450	(450)	-
SAC - CPP Community Development Fund	-	(1,063)	(1,063)
Summer Holidays Programme	2,350	(2,065)	285
Mentoring	-	(2,669)	(2,669)
SAC PB	985	(642)	343
Youthlink Weekend Events	3,361	(1,691)	1,670
Youthlink Weekend events Resources	500	(290)	210
Mentoring Recreation	700	(589)	111
Cultural Arts Project	-	(102)	(102)
Rainbow Project	-	(20)	(20)
Ark Capture	-	(39)	(39)
SAC - Computer grant	-	(405)	(405)
	<u>8,345</u>	<u>(10,033)</u>	<u>(1,688)</u>
<b>TOTAL FUNDS</b>	<u><u>79,807</u></u>	<u><u>(94,901)</u></u>	<u><u>(15,094)</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018

## 14. MOVEMENT IN FUNDS - continued

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

	At 1/1/17 £	Net movement in funds £	At 31/12/18 £
<b>Unrestricted funds</b>			
General fund	48,165	(20,200)	27,965
<b>Restricted funds</b>			
Cultural Arts Project	593	(179)	414
Bridge Project	34	(15)	19
Rainbow Project	79	(35)	44
Ark Capture	157	(69)	88
SAC - CPP Community Development Fund	1,539	(1,283)	256
Summer Holidays Programme	-	190	190
SAC - Computer grant	1,620	(708)	912
Mentoring	4,261	(4,261)	-
SAC PB	-	131	131
Mentoring Recreation	-	39	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>8,283</u>	<u>473</u>	<u>8,756</u>
<b>TOTAL FUNDS</b>	<u><u>56,448</u></u>	<u><u>(19,727)</u></u>	<u><u>36,721</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018

## 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	157,087	(177,287)	(20,200)
<b>Restricted funds</b>			
Bridge Project	(1)	(14)	(15)
Go For It	450	(450)	-
Summer Holidays Programme	2,350	(2,160)	190
SAC PB	985	(854)	131
Youthlink Weekend Events	3,361	(3,361)	-
Youthlink Weekend events Resources	616	(616)	-
Mentoring Recreation	700	(661)	39
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
Cultural Arts Project	-	(179)	(179)
Rainbow Project	-	(35)	(35)
Ark Capture	-	(69)	(69)
SAC - CPP Community Development Fund	-	(1,283)	(1,283)
SAC - Computer grant	-	(708)	(708)
Mentoring	-	(4,261)	(4,261)
	<u>22,363</u>	<u>(21,890)</u>	<u>473</u>
<b>TOTAL FUNDS</b>	<u>179,450</u>	<u>(199,177)</u>	<u>(19,727)</u>

## 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

## 16. ULTIMATE CONTROLLING PARTY

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018

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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, three 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.

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.

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.

**THE AYR ARK****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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	31/12/18 £	31/12/17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	84,474	67,401
<b>Other trading activities</b>		
Fundraising events	417	-
Operating Income	14,724	12,399
	<hr/>	<hr/>
	15,141	12,399
<b>Investment income</b>		
Deposit account interest	28	7
	<hr/>	<hr/>
<b>Total incoming resources</b>	99,643	79,807
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	62,005	53,548
Social security	3,719	4,087
Pensions	1,025	946
Purchases	14,796	11,589
Premises Costs	11,029	10,823
Telephone	1,845	1,764
Staff Training	214	1,513
Printing Stationery & Postage	881	1,517
Laundry & Cleaning	3,818	3,907
Sundry	1,104	1,129
Travel	440	283
Depreciation	2,125	2,578
Bank Charges	291	215
	<hr/>	<hr/>
	103,292	93,899
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	984	1,002
	<hr/>	<hr/>
<b>Total resources expended</b>	104,276	94,901
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(4,633)</u>	<u>(15,094)</u>

This page does not form part of the statutory financial statements