

COMPANY REGISTRATION NUMBER: SC189928  
CHARITY REGISTRATION NUMBER: SC028306

**Mactaggart Youth and Communities Outreach  
Service**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2025**

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COMPANIES HOUSE

# **Mactaggart Youth and Communities Outreach Service**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2025**

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	<b>Page</b>
Director's annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the director	<b>7</b>
Statement of financial activities (including income and expenditure account)	<b>8</b>
Statement of financial position	<b>9</b>
Notes to the financial statements	<b>10</b>

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# **Mactaggart Youth and Communities Outreach Service**

## **Company Limited by Guarantee**

### **Director's Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2025**

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The director, who is also the director for the purposes of company law, presents her report and the unaudited financial statements of the charity for the year ended 31 March 2025.

#### **Reference and administrative details**

**Registered charity name** Mactaggart Youth and Communities Outreach Service

**Charity registration number** SC028306

**Company registration number** SC189928

**Principal office and registered office** 30 Mansefield Place  
Port Ellen  
Isle of Islay  
PA42 7BJ

#### **The director**

Sir J A Mactaggart (Resigned 17 July 2025)

F M Mactaggart

K M Mactaggart

(Resigned 17 July 2025)

# **Mactaggart Youth and Communities Outreach Service**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2025**

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#### **Structure, governance and management**

The company, registered in Scotland (number SC189928), is limited by guarantee without share capital, and is also a Registered Scottish Charity (number SC028306).

The management committee during the year of the report, who were not directors of the company, were

Kate Brown  
Annmaree Boyle  
Sally Campbell  
Jane Cameron  
Donnie MacNeill  
Peter Hart  
Patricia Cresswell  
Nicola Paterson

Management Committee meet at least quarterly intervals and report to the Directors of the company on a regular basis.

#### **Recruitment, induction and training of Directors/Trustees.**

Members of the management committee are volunteers and do not serve as directors. Their applications are reviewed by the Board of Directors to ensure their suitability for that role. The induction process includes attending a board meeting prior to being formally appointed so that potential committee member can gain a better appreciation of what is required.

#### **Role of Volunteers**

All the Management Committee Members are volunteers, who fulfil this role to ensure that MYCOS is well governed and meet the requirements of the Companies Act. In addition to these requirements, all the monthly board meetings, the management committee review progress of current work and discuss any action required & consider new projects.

We have volunteers who help with fundraising events on an as and when basis, this involves anything from baking to running stalls at local events.

# **Mactaggart Youth and Communities Outreach Service**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2025**

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#### **Structure, governance and management *(continued)***

##### **Strategy and Risk Review**

The Management Committee have carried out a detailed review of MYCOS activities, a Strategic Plan is in draft form. They will continue to monitor progress against the strategic objectives set out in this plan and have a comprehensive review of the plan annually.

The Management Committee have examined the major strategic, business and operational risks which MYCOS faces and implemented a risk management strategy, which comprises:-

- The establishment of procedures designed to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on the Cybercafe should any of those risks materialise.

##### **Objectives and activities**

The objectives are to provide a secure supervised supportive environment for children and young people, free from drugs, alcohol, bullying, religious, sexual and racial discrimination with a view to improving their conditions of life, and to:-

Encourage responsibility, respect and self confidence in youth.  
Provide recreational facilities and opportunities.

##### **Objects**

- (1) To advance education in the field of information technology for the benefit of the residents of Islay ("the Operating Area"), particularly among young people and the unemployed
- (2) To promote and/or provide training in skills of all kinds, particularly such skills as Will assist residents of the Operating Area in obtaining paid employment
- (3) To relieve poverty among the residents of the Operating Area
- (4) To provide in the interests of social welfare, facilities for recreation and other leisure time occupation available to the public at large and, in particular, the residents of the Operating Area with a view to improving their conditions of life
- (5) To promote, establish and/or operate other schemes of a charitable nature for the benefit of the community within the Operating Area

# **Mactaggart Youth and Communities Outreach Service**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2025**

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#### **Achievements and performance**

The main objective of the charity is to provide a safe and secure environment for young people to come socialise and enjoy taking part in a variety of activities and workshops.

##### **Monday Club**

Over 55's Arts, Crafts and Social Session.

##### **Bingo**

We offer Bingo to members of the community but it is particularly well attended by the elderly members of the community throughout the year on a weekly basis.

##### **Thursday & Friday Night Kids Club**

Arts and Crafts Club for Primary School Children.

##### **ASN/Young Carers Sessions**

Offering a service of support to our ASN and Young Carers by way of offering them time away from the home, ensuring they are fed and clothed.

##### **Warm Hub**

Tea and a chat to support the more vulnerable members of the community.

##### **Saturday Night Teen Club**

A safe space for teenagers to hang out in on a Saturday Night to keep them off the street.

##### **Summer Programme for 4 weeks**

Summer Fun Sessions including Outreach Clubs.

##### **Counselling & Support**

This year we continued to offer counselling and play therapy sessions in our new counselling room. Working alongside MAYDS we were also able to support young carers through providing respite at clubs etc., and in general families struggling through support via care packages and vouchers for fuel, electricity and food.

##### **Breakfast Club**

We run two breakfast clubs a week during term time where we provide hot and healthy breakfasts to all primary school children, free of charge. The children are accompanied to school after breakfast club.

##### **The Community Fridge**

This continues to run and offers additional food provision for those who may be struggling. It is well accessed and discrete for all who need it to use. In the current financial climate this is an important community asset and can take the pressure off some families in terms of worrying about food bills etc., which in addition can help reduce stress which may lead to improved mental wellbeing.

##### **Events**

We continue to attend local events i.e. Feis, Sports and Gala Days and Indoor Markets.

# **Mactaggart Youth and Communities Outreach Service**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2025**

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#### **Financial review**

##### **Principal Funding Sources**

The principal funding sources in the year were the Mactaggart Third Fund, the Ian Mactaggart Trust and the National Lottery.

##### **Financial Review**

The organisation has a general loss before transfers of £5,545. Total funds at the end of the year were £221,742 of which £198,738 were restricted and £23,004 were general.

##### **Reserves Policy**

Available reserves at the year end were £23,004 of these £10,000 were designated and the balance are held by the charity to ensure the objectives are met and the upkeep of the building can be maintained.

The current policy is to retain sufficient funds required to meet the costs of salaries, insurance, other regular commitments for a period of 3 months which equates to £18,000.

##### **Investment Policy**

The Management committee have considered the most appropriate policy for investing funds and has found that short to medium term investment of funds should be held in a mixture of current and deposit bank accounts.

##### **Plans for future periods**

To continue to offer our facilities and create and develop new activities for our young people and the community to enhance their quality of life.

Continue to work in partnership with MAYDS.

To explore new ideas to make MYCOS work as a more accessible attractive place for all members of the community.

To engage with other organisations within the community and develop working relationships.

##### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

# **Mactaggart Youth and Communities Outreach Service**

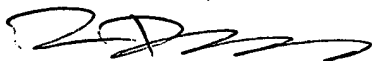
**Company Limited by Guarantee**

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

**Year ended 31 March 2025**

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The director's annual report was approved on 28 October 2025 and signed on behalf of the board of trustees by:



F M Mactaggart  
Director

# **Mactaggart Youth and Communities Outreach Service**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Director of Mactaggart Youth and Communities Outreach Service**

**Year ended 31 March 2025**

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I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 1 to 23.

#### **Respective responsibilities of trustees and examiner**

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

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*James R B Ross*

Mr J R B Ross B.A., C.A.  
Independent Examiner  
Penlea  
Barmore Road  
Tarbert  
PA29 6TW

28 October 2025

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# Mactaggart Youth and Communities Outreach Service

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	41,098	25,318	66,416	81,337
Charitable activities	6	2,971	–	2,971	8,513
Other trading activities	7	1,839	–	1,839	4,765
Investment income	8	177	5,357	5,534	5,210
Other income	9	–	–	–	100
<b>Total income</b>		<u>46,085</u>	<u>30,675</u>	<u>76,760</u>	<u>99,925</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Other Trading Activities	10	604	25	629	1,911
Expenditure on charitable activities	11,12	51,026	33,151	84,177	89,330
<b>Total expenditure</b>		<u>51,630</u>	<u>33,176</u>	<u>84,806</u>	<u>91,241</u>
<b>Net (expenditure)/income</b>		<u>(5,545)</u>	<u>(2,501)</u>	<u>(8,046)</u>	<u>8,684</u>
Transfers between funds		1,445	(1,445)	–	–
<b>Net movement in funds</b>		<u>(4,100)</u>	<u>(3,946)</u>	<u>(8,046)</u>	<u>8,684</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		27,104	202,684	229,788	221,104
<b>Total funds carried forward</b>		<u>23,004</u>	<u>198,738</u>	<u>221,742</u>	<u>229,788</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 10 to 23 form part of these financial statements.

# Mactaggart Youth and Communities Outreach Service

Company Limited by Guarantee

## Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	18	21,793	33,113
<b>Current assets</b>			
Debtors	19	2,453	4,188
Cash at bank and in hand		202,298	197,761
		<u>204,751</u>	<u>201,949</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>4,802</u>	<u>5,274</u>
<b>Net current assets</b>		<u>199,949</u>	<u>196,675</u>
<b>Total assets less current liabilities</b>		<u>221,742</u>	<u>229,788</u>
<b>Funds of the charity</b>			
Restricted funds		198,738	202,684
Unrestricted funds		<u>23,004</u>	<u>27,104</u>
<b>Total charity funds</b>	21	<u>221,742</u>	<u>229,788</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28 October 2025, and are signed on behalf of the board by:



F M Mactaggart  
Director

The notes on pages 10 to 23 form part of these financial statements.

# **Mactaggart Youth and Communities Outreach Service**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2025**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 30 Mansefield Place, Port Ellen, Isle of Islay, PA42 7BJ.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

# **Mactaggart Youth and Communities Outreach Service**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2025**

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#### **3. Accounting policies *(continued)***

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Significant judgements**

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

There are no material judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have the most significant effect on the amounts recognised in the financial statements.

##### **Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: There are no material accounting estimates, assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the director for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **Mactaggart Youth and Communities Outreach Service**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2025**

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#### **3. Accounting policies *(continued)***

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# **Mactaggart Youth and Communities Outreach Service**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2025**

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#### **3. Accounting policies *(continued)***

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Buildings & improvements	-	10% straight line
Equipment	-	15% reducing balance
TV & Music Equipment	-	25% reducing balance
Furniture & Fittings	-	25% reducing balance
Computer Equipment	-	10% reducing balance

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

# **Mactaggart Youth and Communities Outreach Service**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2025**

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#### **3. Accounting policies *(continued)***

##### **Financial instruments *(continued)***

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **4. Limited by guarantee**

Mactaggart Youth and Communities Outreach Service is a company limited by guarantee and has no share capital.

# Mactaggart Youth and Communities Outreach Service

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Mactaggart Third Fund	10,000	–	10,000
Ian Mactaggart Trust	15,000	–	15,000
Other Donations	15,348	–	15,348
Making Living Well Network	–	–	–
British Heart Foundation - Dunollie Fencing	–	1,784	1,784
Bruichladdich Distillery	250	–	250
<b>Grants</b>			
Ardbeg Fund	–	15,000	15,000
Dunlossit & Islay	–	534	534
Inspiralba	500	–	500
Youthlink Scotland	–	4,000	4,000
National Lottery - Youth Start	–	–	–
National Lottery - Capital Expenditure	–	–	–
National Lottery - Additional Funds	–	–	–
Argyll & Bute Council - Third	–	–	–
ACHA Breakfast	–	–	–
Leigh Trust	–	–	–
Community Fridge Grant Fund	–	–	–
Youth Scotland - Youth	–	–	–
Youth Scotland - Safespaces	–	–	–
Summer of Play Grant	–	–	–
Islay & Jura Community Enterprise	–	4,000	4,000
	<u>41,098</u>	<u>25,318</u>	<u>66,416</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Mactaggart Third Fund	10,000	–	10,000
Ian Mactaggart Trust	17,500	–	17,500
Other Donations	3,749	–	3,749
Making Living Well Network	500	–	500
British Heart Foundation - Dunollie Fencing	–	–	–
Bruichladdich Distillery	–	–	–

# Mactaggart Youth and Communities Outreach Service

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Grants</b>			
Ardbeg Fund	–	–	–
Dunlossit & Islay	–	–	–
Inspiralba	–	–	–
Youthlink Scotland	–	–	–
National Lottery - Youth Start	–	20,000	20,000
National Lottery - Capital Expenditure	–	5,784	5,784
National Lottery - Additional Funds	–	1,289	1,289
Argyll & Bute Council - Third	–	7,615	7,615
ACHA Breakfast	–	500	500
Leigh Trust	–	1,000	1,000
Community Fridge Grant Fund	–	1,000	1,000
Youth Scotland - Youth	–	400	400
Youth Scotland - Safespaces	–	2,000	2,000
Summer of Play Grant	–	5,000	5,000
Islay & Jura Community Enterprise	–	5,000	5,000
	<u>31,749</u>	<u>49,588</u>	<u>81,337</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rent	2,000	2,000	2,100	2,100
Income - MAYDS	–	–	5,248	5,248
Club Fees	971	971	1,165	1,165
	<u>2,971</u>	<u>2,971</u>	<u>8,513</u>	<u>8,513</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising Income	–	–	2,124	2,124
Hire of Cyber	828	828	1,143	1,143
Bingo	300	300	491	491
Youth Income	–	–	129	129
Tuck Shop Income	710	710	878	878
Computer Income	1	1	–	–
	<u>1,839</u>	<u>1,839</u>	<u>4,765</u>	<u>4,765</u>

# Mactaggart Youth and Communities Outreach Service

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 8. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Interest Received	170	5,357	5,527
Cash Back	7	—	7
	<u>177</u>	<u>5,357</u>	<u>5,534</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Interest Received	199	5,010	5,210
Cash Back	—	—	—
	<u>199</u>	<u>5,010</u>	<u>5,210</u>

#### 9. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank Compensation	—	—	100	100
	<u>—</u>	<u>—</u>	<u>100</u>	<u>100</u>

#### 10. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising	604	25	629
	<u>604</u>	<u>25</u>	<u>629</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising	1,042	869	1,911
	<u>1,042</u>	<u>869</u>	<u>1,911</u>

# Mactaggart Youth and Communities Outreach Service

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General Activities	20,543	–	20,543
Community Projects and Activities	–	25,847	25,847
Support costs	30,483	7,304	37,787
	<u>51,026</u>	<u>33,151</u>	<u>84,177</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General Activities	29,039	–	29,039
Community Projects and Activities	–	28,973	28,973
Support costs	21,053	10,264	31,318
	<u>50,092</u>	<u>39,237</u>	<u>89,330</u>

#### 12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
General Activities	20,543	25,709	46,252	50,090
Community Projects and Activities	25,847	7,304	33,151	36,718
Governance costs	–	4,774	4,774	2,522
	<u>46,390</u>	<u>37,787</u>	<u>84,177</u>	<u>89,330</u>

#### 13. Analysis of support costs

	General Activities £	Community Projects and Activities £	Total 2025 £	Total 2024 £
Premises	4,981	344	5,325	6,144
Communications and IT	3,939	5,773	9,712	3,855
General office	611	–	611	748
Finance costs	32	–	32	32
Governance costs	4,774	–	4,774	2,522

# Mactaggart Youth and Communities Outreach Service

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

Travel & Volunteer Expenses	–	–	–	90
Depreciation	10,308	1,012	11,320	11,612
Book-keeping & Payroll Processing Costs	2,441	–	2,441	2,661
Insurance	2,514	156	2,670	2,656
Licences	388	–	388	620
Subscriptions	432	–	432	378
Gifts and Donations	63	19	82	–
	<u>30,483</u>	<u>7,304</u>	<u>37,787</u>	<u>31,318</u>

#### 14. Net (expenditure)/income

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>11,320</u>	<u>11,612</u>

#### 15. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>4,774</u>	<u>2,522</u>

#### 16. Staff costs

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

	2025	2024
	£	£
Wages and salaries	<u>31,568</u>	<u>44,249</u>

The average head count of employees during the year was 5 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Supervisors	–	2
Sessional Workers	2	1
Casual Staff	–	1
	<u>2</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

# Mactaggart Youth and Communities Outreach Service

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 17. Trustee remuneration and expenses

No Trustees were remunerated in the year (2023 Nil).

Jane Cameron, a member of the management committee, is paid for book-keeping work carried out but this is carried out on a commercial terms basis and timesheets and invoices are produced.

#### 18. Tangible fixed assets

	Buildings & Improvements £	Equipment £	TV & Music Equipment £	Furniture & Fittings £	Computer Equipment £	Total £
<b>Cost</b>						
<b>At 1 Apr 2024 and 31 Mar 2025</b>	<u>95,567</u>	<u>12,765</u>	<u>619</u>	<u>2,910</u>	<u>8,974</u>	<u>120,835</u>
<b>Depreciation</b>						
At 1 Apr 2024	70,055	7,915	521	1,827	7,404	87,722
Charge for the year	<u>9,965</u>	<u>735</u>	<u>24</u>	<u>273</u>	<u>323</u>	<u>11,320</u>
<b>At 31 Mar 2025</b>	<u>80,020</u>	<u>8,650</u>	<u>545</u>	<u>2,100</u>	<u>7,727</u>	<u>99,042</u>
<b>Carrying amount</b>						
<b>At 31 Mar 2025</b>	<u>15,547</u>	<u>4,115</u>	<u>74</u>	<u>810</u>	<u>1,247</u>	<u>21,793</u>
At 31 Mar 2024	<u>25,512</u>	<u>4,850</u>	<u>98</u>	<u>1,083</u>	<u>1,570</u>	<u>33,113</u>

#### 19. Debtors

	2025 £	2024 £
Trade debtors	2,272	398
Other debtors	<u>181</u>	<u>3,790</u>
	<u>2,453</u>	<u>4,188</u>

#### 20. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	431	446
Social security and other taxes	271	1,067
Credit Cards	379	417
Sundry Creditors & Accruals	<u>3,721</u>	<u>3,344</u>
	<u>4,802</u>	<u>5,274</u>

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# Mactaggart Youth and Communities Outreach Service

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	17,104	46,085	(51,630)	1,445	13,004
Designated Fund - General	10,000	-	-	-	10,000
	<u>27,104</u>	<u>46,085</u>	<u>(51,630)</u>	<u>1,445</u>	<u>23,004</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	22,912	45,326	(51,134)	-	17,104
Designated Fund - General	10,000	-	-	-	10,000
	<u>32,912</u>	<u>45,326</u>	<u>(51,134)</u>	<u>-</u>	<u>27,104</u>

##### Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
National Lottery (Young Start)	10,497	-	(8,018)	-	2,479
Spark Your Purpose	4,743	-	(363)	-	4,380
Corra Foundation	-	-	-	-	-
Grove End Housing	180,010	5,357	(333)	(1,445)	183,589
TSI Mental Health & Well Being	-	-	-	-	-
Leigh Trust	-	-	-	-	-
Argyll & Bute Council - Third Fund	-	-	-	-	-
ACHA Breakfast Club	-	-	-	-	-
Community Fridge	-	-	-	-	-
Grant	156	-	(156)	-	-
Youth Link - Youth	2,000	2,000	(4,000)	-	-

# Mactaggart Youth and Communities Outreach Service

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 21. Analysis of charitable funds *(continued)*

Youth Link - Wages	-	2,000	(2,000)	-	-
Summer of Play	-	-	-	-	-
National Lottery - Additional Funds	-	-	-	-	-
National Lottery Young Start - Capital Expenditure	5,278	-	(506)	-	4,772
Ian Mactaggart Trust - Maintenance	-	-	-	-	-
British Heart Foundation - Dunollie Fencing	-	1,784	(1,784)	-	-
Dunlossit & Islay	-	534	(534)	-	-
Ardbeg Fund	-	15,000	(13,982)	-	1,018
Islay and Jura Community Enterprise	-	4,000	(1,500)	-	2,500
	<u>202,684</u>	<u>30,675</u>	<u>(33,176)</u>	<u>(1,445)</u>	<u>198,738</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
National Lottery (Young Start)	3,777	20,000	(13,280)	-	10,497
Spark Your Purpose	5,106	-	(363)	-	4,743
Corra Foundation	3,050	-	(3,050)	-	-
Grove End Housing	175,000	5,010	-	-	180,010
TSI Mental Health & Well Being	1,259	-	(1,259)	-	-
Leigh Trust	-	1,000	(1,000)	-	-
Argyll & Bute Council - Third Fund	-	7,615	(7,615)	-	-
ACHA Breakfast Club	-	500	(500)	-	-
Community Fridge Grant	-	1,000	(844)	-	156
Youth Link - Youth	-	2,000	-	-	2,000

# Mactaggart Youth and Communities Outreach Service

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 21. Analysis of charitable funds *(continued)*

Youth Link - Wages	–	400	(400)	–	–
Summer of Play	–	5,000	(5,000)	–	–
National Lottery - Additional Funds	–	1,289	(1,289)	–	–
National Lottery Young Start - Capital Expenditure	–	5,784	(506)	–	5,278
Ian Mactaggart Trust - Maintenance	–	5,000	(5,000)	–	–
British Heart Foundation - Dunollie Fencing	–	–	–	–	–
Dunlossit & Islay	–	–	–	–	–
Ardbeg Fund	–	–	–	–	–
Islay and Jura Community Enterprise	–	–	–	–	–
	<u>188,192</u>	<u>54,598</u>	<u>(40,106)</u>	<u>–</u>	<u>202,684</u>

#### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	13,695	8,098	21,793
Current assets	14,111	190,640	204,751
Creditors less than 1 year	(4,802)	–	(4,802)
<b>Net assets</b>	<u>23,004</u>	<u>198,738</u>	<u>221,742</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	25,299	7,814	33,113
Current assets	6,235	195,714	201,949
Creditors less than 1 year	(4,430)	(844)	(5,274)
<b>Net assets</b>	<u>27,104</u>	<u>202,684</u>	<u>229,788</u>

#### 23. Related parties

Mactaggart Youth and Communities Outreach Service received donations of £10,000 from Mactaggart Third Fund and £15,000 from Ian Mactaggart Fund.

The directors of Mactaggart Youth and Communities Outreach Service are:

Sir J A Mactaggart - Resigned 17 July 2025

F M Mactaggart

K M Mactaggart - Resigned 17 July 2025