COMPANY REGISTRATION NUMBER: SC189928
CHARITY REGISTRATION NUMBER: SC028306

Mactaggart Youth and Communities Outreach Service

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2026

Mactaggart Youth and Communities Outreach Service

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

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

Mactaggart Youth and Communities Outreach Service

Company Limited by Guarantee

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

Year ended 31 March 2026

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 2026.

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)

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
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.

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 the 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.

Review of the Charity's activities

The main objectives and activities for the year continued to focus upon the provision of safe and secure environment. The strategy employed to assist the charity to meet these objectives included the following:

Running specific activities to motivate young users
Providing classes and workshops on a regular basis to allow the users to engage in creating things Let the premises to external groups for recreational and well being purposes specifically Brownies, Highland Dancing Classes, Sunday School and Dance Workshops

This year has been another busy one at MYCOS, we have continued to run a robust program of events and activities for children, young people their families and the wider community. We continue to run an Outreach Service in other communities on the island and these Clubs are very well attended.

We would like to take this opportunity to thank all our staff, volunteers and funders and most importantly our service users for their ongoing and continued support.

We look forward to the year ahead.

Main Objectives for next year

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.

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.

Outreach Clubs
Primary School Clubs in Kilmeny and Kilarrow

After School Kids Club
Arts & 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

Summer Programme for 4 weeks
Summer Fun Sessions including Outreach Clubs

Counselling & Support
This year we continued offering 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.

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 bill etc., which in addition can help reduce stress which may lead to improved mental wellbeing.

Financial review

Principal Funding Sources

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

Financial Review

The organisation has a general loss before transfers of £28,244. Total funds at the end of the year were £204,050 of which £206,811 were restricted and £(2,761) were general.

Reserves Policy

Available reserves at the year end were £(12,761) 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

Main Objectives for next year

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.

The director's annual report was approved on 21 September 2026 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 2026

I report on the accounts of the charity for the year ended 31 March 2026 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.

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

21 September 2026

Mactaggart Youth and Communities Outreach Service

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments					
Donations and legacies	5	31,105	41,200	72,305	66,416
Charitable activities	6	1,348	–	1,348	2,971
Other trading activities	7	875	–	875	1,839
Investment income	8	115	6,406	6,522	5,534
Total income		33,443	47,606	81,050	76,760
Expenditure					
Expenditure on raising funds:					
Other Trading Activities	9	1,048	–	1,048	629
Expenditure on charitable activities	10,11	60,639	37,054	97,694	84,177
Total expenditure		61,687	37,054	98,742	84,806
Net expenditure		(28,244)	10,552	(17,692)	(8,046)
Transfers between funds		2,479	(2,479)	–	–
Net movement in funds		(25,765)	8,073	(17,692)	(8,046)
Reconciliation of funds					
Total funds brought forward		23,004	198,738	221,742	229,788
Total funds carried forward		(2,761)	206,811	204,050	221,742

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 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**17**	15,593	21,793
Current assets			
Debtors	**18**	14,534	2,453
Cash at bank and in hand		180,222	202,298
		194,756	204,751
Creditors: amounts falling due within one year	**19**	6,299	4,802
Net current assets		188,457	199,949
Total assets less current liabilities		204,050	221,742
Funds of the charity			
Restricted funds		206,811	198,738
Unrestricted funds		(2,761)	23,004
Total charity funds	**20**	204,050	221,742

For the year ending 31 March 2026 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 21 September 2026, 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.

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.

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.

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.

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.

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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
Mactaggart Third Fund	10,000	–	10,000
Ian Mactaggart Trust	15,000	–	15,000
Robertson Trust	–	–	–
Other Donations	2,605	–	2,605
British Heart Foundation - Dunollie Fencing	–	–	–
Bruichladdich Distillery	–	–	–
Grants			
Ardbeg Fund	–	–	–
Dunlossit & Islay	–	–	–
Inspiralba	–	–	–
Argyll & Bute Council	–	2,700	2,700
NHS Highland - Health & Wellbeing	–	1,000	1,000
Youthlink Scotland	–	–	–
Inspiring Scotland	–	7,500	7,500
National Lottery - Youth Start	–	25,000	25,000
Co-op	500	–	500
MAYDS - New Deal Wages Grant	–	1,000	1,000
MAYDS - Outreach Work	3,000	–	3,000
Islay & Jura Community Enterprise	–	2,500	2,500
Islay & Jura Community Enterprise - TSI	–	1,500	1,500
	31,105	41,200	72,305

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Mactaggart Third Fund	10,000	–	10,000
Ian Mactaggart Trust	15,000	–	15,000
Robertson Trust	12,000	–	12,000
Other Donations	3,348	–	3,348
British Heart Foundation - Dunollie Fencing	–	1,784	1,784
Bruichladdich Distillery	250	–	250

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Ardbeg Fund	–	15,000	15,000
Dunlossit & Islay	–	534	534
Inspiralba	500	–	500
Argyll & Bute Council	–	–	–
NHS Highland - Health & Wellbeing	–	–	–
Youthlink Scotland	–	4,000	4,000
Inspiring Scotland	–	–	–
National Lottery - Youth Start	–	–	–
Co-op	–	–	–
MAYDS - New Deal Wages Grant	–	–	–
MAYDS - Outreach Work	–	–	–
Islay & Jura Community Enterprise	–	4,000	4,000
Islay & Jura Community Enterprise - TSI	–	–	–
	41,098	25,318	66,416

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Rent	–	–	2,000	2,000
Income - MAYDS	332	332	–	–
Club Fees	1,016	1,016	971	971
	1,348	1,348	2,971	2,971

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Hire of Cyber	280	280	828	828
Bingo	–	–	300	300
Tuck Shop Income	588	588	710	710
Computer Income	7	7	1	1
	875	875	1,839	1,839

8. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Interest Received	101	6,406	6,508
Cash Back	14	–	14
	115	6,406	6,522

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Interest Received	170	5,357	5,527
Cash Back	7	–	7
	177	5,357	5,534

9. Other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Fundraising	1,048	–	1,048

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising	604	25	629

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
General Activities	23,989	–	23,989
Community Projects and Activities	–	35,753	35,753
Support costs	36,650	1,301	37,952
	60,639	37,054	97,694

	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
	51,026	33,151	84,177

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2026**	Total fund 2025
	£	£	**£**	£
General Activities	23,989	31,488	55,477	46,252
Community Projects and Activities	35,753	1,301	37,054	33,151
Governance costs	–	5,163	5,163	4,774
	59,742	37,952	97,694	84,177

12. Analysis of support costs

	General Activities	Community Projects and Activities	**Total 2026**	Total 2025
	£	£	**£**	£
Premises	7,462	289	7,751	5,325
Communications and IT	10,650	–	10,650	9,712
General office	708	–	708	611
Finance costs	32	–	32	32
Governance costs	5,163	–	5,163	4,774
Depreciation	5,188	1,012	6,200	11,320
Book-keeping & Payroll Processing Costs	4,899	–	4,899	2,441
Insurance	2,048	–	2,048	2,670
Licences	57	–	57	388
Subscritions	444	–	444	432
Gifts and Donations	–	–	–	82
	36,651	1,301	37,952	37,787

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets	6,200	11,320

14. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	5,163	4,774

15. Staff costs

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

	2026 £	2025 £
Wages and salaries	42,633	31,568

The average head count of employees during the year was 5 (2025: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2026 No.	2025 No.
Sessional Workers	2	2

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

16. Trustee remuneration and expenses

No Trustees were remunerated in the year (2025 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.

17. Tangible fixed assets

	Buildings & Improvements £	Equipment £	TV & Music Equipment £	Furniture & Fittings £	Computer Equipment £	**Total £**
Cost						
At 1 Apr 2025 and 31 Mar 2026	95,567	12,765	619	2,910	8,974	120,835
Depreciation						
At 1 Apr 2025	80,020	8,650	545	2,100	7,727	99,042
Charge for the year	5,096	623	18	203	260	6,200
At 31 Mar 2026	85,116	9,273	563	2,303	7,987	105,242
Carrying amount						
At 31 Mar 2026	10,451	3,492	56	607	987	15,593
At 31 Mar 2025	15,547	4,115	74	810	1,247	21,793

18. Debtors

	2026	2025
	£	£
Trade debtors	(228)	2,272
Other debtors	14,762	181
	14,534	2,453

19. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	709	431
Social security and other taxes	975	271
Credit Cards	102	379
Sundry Creditors & Accruals	4,389	3,721
Other creditors	124	–
	6,299	4,802

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	13,004	33,443	(61,687)	2,479	(12,761)
Designated Fund - General	10,000	–	–	–	10,000
	23,004	33,443	(61,687)	2,479	(2,761)

	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
	27,104	46,085	(51,630)	1,445	23,004

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
National Lottery (Young Start)	2,479	25,000	(25,000)	(2,479)	–
Spark Your Purpose	4,380	–	(363)	–	4,017
Grove End Housing	183,589	6,406	(143)	–	189,852
Community Fridge Grant	–	–	–	–	–
Youth Link - Youth	–	–	–	–	–
Youth Link - Wages	–	–	–	–	–
National Lottery Young Start - Capital Expenditure	4,772	–	(506)	–	4,266
British Heart Foundation - Dunollie Fencing	–	–	–	–	–
Dunlossit & Islay	–	–	–	–	–
Ardbeg Fund	1,018	–	(1,018)	–	–
Islay and Jura Community Enterprise	2,500	2,500	(2,500)	–	2,500
Islay and Jura Community Enterprise - TSI	–	1,500	(1,500)	–	–
Inspiring Scotland Fund	–	7,500	(5,024)	–	2,476
NHS Highland - Health & Wellbeing	–	1,000	–	–	1,000
Argyll & Bute Council	–	2,700	–	–	2,700
MAYDS - New Deal Fund	–	1,000	(1,000)	–	–
	198,738	47,606	(37,054)	(2,479)	206,811

	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
Grove End Housing	180,010	5,357	(333)	(1,445)	183,589
Community Fridge Grant	156	–	(156)	–	–
Youth Link - Youth	2,000	2,000	(4,000)	–	–

20. Analysis of charitable funds *(continued)*

Youth Link - Wages	–	2,000	(2,000)	–	–
National Lottery Young Start - Capital Expenditure	5,278	–	(506)	–	4,772
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
Islay and Jura Community Enterprise - TSI	–	–	–	–	–
Inspiring Scotland Fund	–	–	–	–	–
NHS Highland - Health & Wellbeing	–	–	–	–	–
Argyll & Bute Council	–	–	–	–	–
MAYDS - New Deal Fund	–	–	–	–	–
	202,684	30,675	(33,176)	(1,445)	198,738

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	8,507	7,086	15,593
Current assets	(4,969)	199,725	194,756
Creditors less than 1 year	(6,299)	–	(6,299)
Net assets	(2,761)	206,811	204,050

	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)
Net assets	23,004	198,738	221,742

22. 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