REGISTERED COMPANY NUMBER: SC258621 (Scotland)
REGISTERED CHARITY NUMBER: SC011968

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

THE ZONE INITIATIVE LTD

WEDNESDAY
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A05 18/12/2024 #100
COMPANIES HOUSE

Stewart Gilmour & Co.
Chartered Accountants
24 Beresford Terrace
Ayr
KA7 2EG

THE ZONE INITIATIVE LTD

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FOR THE YEAR ENDED 31 MARCH 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

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 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Values, principles and objectives

The Zone Initiative employs team members with the behavioural traits that best match the organisation's values and beliefs. Following are our values, vision and mission statement together with our overall key aims and objectives.

- Vision

To improve quality of life for the young people of the Doon Valley area.

- Mission

To provide facilities for play, recreation and other leisure time occupation for young people in the Doon Valley area which will improve the conditions of life for such people by promoting their physical, spiritual and mental wellbeing.

- Values

We at The Zone Initiative believe that we should participate in all forms of community activity which can make a difference to our local community and we should strive to:-

1. Have unconditional positive regard for all service users, potential users and team members.
2. Make no discrimination with regard to nationality, religious beliefs, disability, sexual orientation or ethnic origin.
3. Value and respect the service users that access our services.
4. Value and respect our volunteers.
5. Train and develop team members and volunteers so that they can provide a quality service for our service users.
6. Promote and strengthen community spirit in the Doon Valley.
7. Listen to the needs of the local community and to bridge gaps where possible.
8. Show care and compassion for the community.
9. Work to best practice procedures.

- Aims and objectives

To improve the physical, spiritual and mental well being of the young people of the Doon Valley through the provision of play and recreation facilities. In achieving these goals, the organisation aims to:-

1. Promote and develop the public appreciation of the short and long term values of children's play and towards improving the conditions of life for young people in the area.
2. Examine, co-ordinate and expand the resources devoted to the provision of children's play facilities in the area.
3. Carry on any other activities which further any of the above objects.
4. Provide a forum in the community where interested individuals, professionals, statutory bodies, commercial bodies, voluntary organisations, charitable organisations and other bodies can meet and co-operate in the development of services for achieving the above objectives.

-How our values are communicated and applied within our organisation

1. A training and development budget forms part of every funding bid to develop team members on a personal level and increase their work related skills.
2. Clear directed personnel specifications are drawn up for all team member vacancies. Key areas that we look at are soft skills, life experience and personality traits to meet the the demands of the post.
3. Take up references and carry out an enhanced disclosure check on our team members and volunteers.
4. Adhere to our equal opportunities policy when recruiting team members.
5. Include team members in decision making and involvement in team meetings and goal setting.
6. Offer support and supervision to all team members.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Significant activities

The company's principal activity during the year continued to be the provision of facilities for play and recreation and social activities for the young people of the Doon Valley area. The company continues to support older people with meals on wheels and home buddy services funded through the Joint Integrated Board. The organisation has recently been supported with funding through Scottish Government drugs health taskforce delivering services to people in recovery.

Volunteers

The company is indebted to the many volunteers who help the organisation meet its objectives by carrying out various tasks and duties.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Zone Initiative Ltd (and the preceding voluntary organisation) was established in 1985 by a local community steering group that was to establish an adventure playground in the local community due to lack of facilities at that time. The Zone Initiative's overall vision is to improve quality of life for the children, young people and the community of the East Ayrshire area. The organisation aims to improve the quality of life of East Ayrshire residents by providing a range of services from out of school care, youth work, educational play and recreational activities to improve people's physical, spiritual and mental well being by providing opportunities for training and employment in the area.

Over the last year the project has continued to provide a tailored approach to individuals needs with the aim being to support people to become more self-aware, build confidence, provide employment and training opportunities for young people.

As well as providing these types of opportunities The Zone continues to operate traditional youth services across 5 areas within the Doon Valley and Friday night "Game On" football fives.

Our home buddy and meals on wheels still play a huge role in the project supporting older people to live at home. Our garden maintenance team provide a seasonal garden service for the local community has seen a small decrease in service, this will need to be advertised more this year to allow this service to be maintained.

The team providing SVQ's work with candidates in a variety of qualifications such as Social Services and Health Care, Play Work and Children Care Learning and Development which is funded by Skills Development Scotland, individual organisations.

We continue to support many individuals who are on their own recovery journey.

The organisation provides the following services:
- Out of School Care
- Youth Services across the Doon Valley area
- SVQ Training opportunities
- Home Buddies
- Community Meals on Wheels
- Garden Maintenance and DIY
- Employability services for young people including modern apprentices
- Food Dignity Project
- Peer Recovery Services

The organisation continues to fulfil its commitment to childcare, training, dignified food, garden maintenance, peer recovery and a post office facility that supplies outreach across the Doon Valley areas and beyond. This year we have in particular had a focus on cost of living crisis and supported many individuals within this area of work.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Internally, the charitable company is dependent on a good relationship between the Executive Committee, staff and the volunteers that help to ensure that it can successfully carry out its activities.

The main external factor affecting the organisation's operations is ensuring that the young people of the Doon Valley make use of the facilities and social opportunities that are available to them and that grant funding can be maintained to facilitate them.

The Executive Committee are happy to report that there are currently no adverse internal or external factors affecting the organisation's operations.

FINANCIAL REVIEW

Principal funding sources

Principal funding to meet the costs of operating the organisation came from East Ayrshire Council, the Scottish Government, The Robertson Trust, Post Office, National Lottery, Coalfields Regeneration Trust, Peer Recovery and the Corra Foundation.

The Executive Committee would like to express their thanks to all the organisations which provided funding to the company during the year.

Reserves policy

The Executive Committee have assessed the level of free reserves (i.e. those funds not tied up in fixed assets and designated and restricted funds) that the company requires to sustain its operations and are aware they are dependant on the ongoing successful award of grants for the continued successful operation of its charitable activities.

Review of the year's results

The financial statements for the year to 31st March 2024 reflect a satisfactory year of operation for The Zone Initiative Ltd.

Total incoming resources for 2024 amounted to £491,516 (2023 - £497,860). Resources expended totalled £561,630 (2023 - £589,867).The net outgoing resources for 2024 were £70,114 (2023 - net outgoing resources £92,007).

At 31st March 2024, the organisation had total funds of £87,002 (2023 - £157,116) of which £26,496 were unrestricted and £60,506 were restricted.

The Executive Committee consider the results for the year to be successful. The Committee are aware they are dependant on the ongoing successful award of grants for the continued operation of its charitable activities.

FUTURE PLANS

Keeping our focus on the children and young people living in the most deprived areas of the Doon Valley will continue to be our priority.
Our Home Buddy service together with Meals on Wheels scheme remains a great help to the older people in the area allowing them to live at home safe, secure and inclusive within the local community.
The post office facility will continue with no plans to take on any further outreach services, this continues to provide a vital service to four rural communities.
The board again have made the decision not to expand into any other projects and to focus on our core services. Two retirements post year end reduce the workforce, after review the board have made the decision not to replace these staff members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Zone Initiative (formerly known as Bellsbank Adventure Playground) was incorporated on 3rd November 2003. Its governing document is its Memorandum and Articles of Association. The company is limited by guarantee and does not have a share capital. In any winding up the liability of individual members is limited to £1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New Executive Committee members are recruited primarily from the local community without discrimination on the grounds of age, gender, religion, disability, sexual orientation or ethnic origin, appointment being at the discretion of the Executive Committee. They are always prepared to consider suitable individuals from the community who are sympathetic to the company's aims and objectives and who might prove to be valuable Committee members.

Organisational structure

To ensure the smooth running of the organisation, regular Executive Committee meetings are held involving input from the Committee members and the non voting advisors. On a day-to-day basis, the organisation's activities are run by the project manager, the youth work co-ordinator, the office administrator and other staff.

Induction and training of new trustees

The organisation's Executive Committee (Directors) are responsible for overseeing the charitable company's affairs and directing staff.

Most new Executive Committee members will already be familiar with the purpose of the company when they join and learn more about its workings from other Committee members and from attendance at regular meetings.

Wider network

The company liaises and interacts with other organisations and individuals where this is of general benefit to the local community.

Related parties

There were no reportable financial transactions between the company and any of the Executive Committee members, or any related parties of the Executive Committee members, during the year ended 31st March 2024. Any such transactions require to be transparent, approved by the Executive Committee and conducted on an arm's length basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC258621 (Scotland)

Registered Charity number

SC011968

Registered office

Dalcairney Road
Bellsbank
Dalmellington
Ayrshire
KA6 7SZ

Trustees

Mrs I Rowan
L Orr
Mrs J Orr
S Mullen
Miss C Parker
D Andrews (appointed 8.11.2024)

The charity's trustees (directors) are referred to within the company as its executive committee.

Company Secretary

Ms M McCabe

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Sheila L. Tannock B.Sc.,C.A.
Stewart Gilmour & Co.
Chartered Accountants
24 Beresford Terrace
Ayr
KA7 2EG

Solicitors
Frazer Coogans
46 Dalblair Road
Ayr
KA7 1UQ

Non voting advisors to executive committee
Mrs E Stewart
Mrs R Eccles (retired 09.06.24)

Project manager
Mrs E Stewart (resigned 05.07.24)

Approved by order of the board of trustees on 14/12/2024 and signed on its behalf by:

.....
Mrs I Rowan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ZONE INITIATIVE LTD

I report on the accounts for the year ended 31 March 2024 set out on pages seven to sixteen.

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

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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



Sheila L. Tannock B.Sc.,C.A.
The Institute of Chartered Accountants of Scotland

Stewart Gilmour & Co.
24 Beresford Terrace
Ayr
KA7 2EG

16 December 2024

THE ZONE INITIATIVE LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	**2024 Total funds £**	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Charitable operations		**157,072**	**334,444**	**491,516**	497,860
EXPENDITURE ON					
Charitable activities					
Charitable operations		**162,478**	**393,294**	**555,772**	583,816
Other		**5,858**	-	**5,858**	6,051
Total		**168,336**	**393,294**	**561,630**	589,867
NET INCOME/(EXPENDITURE)		**(11,264)**	**(58,850)**	**(70,114)**	(92,007)
RECONCILIATION OF FUNDS					
Total funds brought forward		**37,760**	**119,356**	**157,116**	249,123
TOTAL FUNDS CARRIED FORWARD		**26,496**	**60,506**	**87,002**	157,116

The notes form part of these financial statements

THE ZONE INITIATIVE LTD

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	**35,903**	-	**35,903**	41,761
CURRENT ASSETS					
Debtors	6	-	**12,537**	**12,537**	420
Cash at bank and in hand		**5,656**	**78,141**	**83,797**	177,447
		5,656	**90,678**	**96,334**	177,867
CREDITORS					
Amounts falling due within one year	7	**(15,063)**	**(30,172)**	**(45,235)**	(62,512)
NET CURRENT ASSETS		**(9,407)**	**60,506**	**51,099**	115,355
TOTAL ASSETS LESS CURRENT LIABILITIES		**26,496**	**60,506**	**87,002**	157,116
NET ASSETS		**26,496**	**60,506**	**87,002**	157,116
FUNDS	8				
Unrestricted funds:					
General fund				**26,496**	37,760
Restricted funds:					
Lottery				-	504
Coalfields Regeneration				**1,175**	11,666
East Ayrshire Council - Pre 5s				-	19,950
Robertson Trust				**2,455**	-
EAC - young apprentices				**30,070**	48,928
Children In Need				-	26,996
EAC - European Structural Fund P5				**24,884**	-
Peer Recovery				**84**	11,312
Improving Communities				**1,838**	-
				60,506	119,356
TOTAL FUNDS				**87,002**	157,116

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2024

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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ...14/12/2024... and were signed on its behalf by:



.....
I Rowan - Trustee

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 2019)', 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 financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The Trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows:

Depreciation of fixed assets - fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 4% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 25% on reducing balance

Taxation
The charity is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Charitable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

The company is not registered for Value Added Tax.

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.

continued...

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Format of the financial statements
The financial statements have been adapted from the format prescribed in the Companies Act 2006 due to the special nature of the company's business in order to comply with the requirement to give a true and fair view, as permitted by section 396 paragraph 5 of the Companies Act 2006.

Allocation of support and governance costs
Support costs have been allocated between governance and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Financial instruments
The charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	**5,858**	6,051
Hire of plant and machinery	**3,663**	3,615

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable operations	169,983	327,877	497,860
EXPENDITURE ON			
Charitable activities			
Charitable operations	185,834	397,982	583,816
Other	6,052	(1)	6,051
Total	191,886	397,981	589,867

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(21,903)	(70,104)	(92,007)
RECONCILIATION OF FUNDS			
Total funds brought forward	59,663	189,460	249,123
TOTAL FUNDS CARRIED FORWARD	37,760	119,356	157,116

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2023 and 31 March 2024	**47,004**	**33,874**	**31,466**	**112,344**
DEPRECIATION				
At 1 April 2023	**31,323**	**10,162**	**29,098**	**70,583**
Charge for year	**1,879**	**3,387**	**592**	**5,858**
At 31 March 2024	**33,202**	**13,549**	**29,690**	**76,441**
NET BOOK VALUE				
At 31 March 2024	**13,802**	**20,325**	**1,776**	**35,903**
At 31 March 2023	15,681	23,712	2,368	41,761

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	**12,537**	420

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	32,459	51,600
Social security and other taxes	12,776	10,912
	45,235	62,512

8. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	37,760	(11,264)	26,496
Restricted funds			
Lottery	504	(504)	-
Coalfields Regeneration	11,666	(10,491)	1,175
East Ayrshire Council - Pre 5s	19,950	(19,950)	-
Robertson Trust	-	2,455	2,455
EAC - young apprentices	48,928	(18,858)	30,070
Children In Need	26,996	(26,996)	-
EAC - European Structural Fund P5	-	24,884	24,884
Peer Recovery	11,312	(11,228)	84
Improving Communities	-	1,838	1,838
	119,356	(58,850)	60,506
TOTAL FUNDS	157,116	(70,114)	87,002

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	157,072	(168,336)	(11,264)
Restricted funds			
Lottery	29,866	(30,370)	(504)
Coalfields Regeneration	47,180	(57,671)	(10,491)
East Ayrshire Council - Pre 5s	(19,950)	-	(19,950)
Robertson Trust	18,500	(16,045)	2,455
EAC - young apprentices	75,153	(94,011)	(18,858)
Children In Need	-	(26,996)	(26,996)
EAC - European Structural Fund P5	70,099	(45,215)	24,884
Corra Foundation	17,050	(17,050)	-
Peer Recovery	27,970	(39,198)	(11,228)
Improving Communities	68,576	(66,738)	1,838
	334,444	(393,294)	(58,850)
TOTAL FUNDS	491,516	(561,630)	(70,114)

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	59,663	(21,903)	37,760
Restricted funds			
Lottery	41,698	(41,194)	504
Coalfields Regeneration	142	11,524	11,666
East Ayrshire Council - Pre 5s	31,733	(11,783)	19,950
EAC - young apprentices	60,324	(11,396)	48,928
Children In Need	28,596	(1,600)	26,996
Youth link fund	10,678	(10,678)	-
COVID support	1,052	(1,052)	-
Scottish Childrens Lottery	8,766	(8,766)	-
Peer Recovery	3,511	7,801	11,312
STV appeal	6	(6)	-
Kickstart employment program	2,954	(2,954)	-
	189,460	(70,104)	119,356
TOTAL FUNDS	249,123	(92,007)	157,116

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	169,983	(191,886)	(21,903)
Restricted funds			
Lottery	-	(41,194)	(41,194)
Coalfields Regeneration	74,056	(62,532)	11,524
East Ayrshire Council - Pre 5s	37,612	(49,395)	(11,783)
EAC - young apprentices	87,970	(99,366)	(11,396)
Children In Need	45,500	(47,100)	(1,600)
Youth link fund	-	(10,678)	(10,678)
Corra Foundation	15,500	(15,500)	-
COVID support	-	(1,052)	(1,052)
Scottish Childrens Lottery	-	(8,766)	(8,766)
Peer Recovery	53,924	(46,123)	7,801
STV appeal	-	(6)	(6)
Kickstart employment program	13,315	(16,269)	(2,954)
	327,877	(397,981)	(70,104)
TOTAL FUNDS	497,860	(589,867)	(92,007)

continued...

8. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	59,663	(33,167)	26,496
Restricted funds			
Lottery	41,698	(41,698)	-
Coalfields Regeneration	142	1,033	1,175
East Ayrshire Council - Pre 5s	31,733	(31,733)	-
Robertson Trust	-	2,455	2,455
EAC - young apprentices	60,324	(30,254)	30,070
Children In Need	28,596	(28,596)	-
EAC - European Structural Fund P5	-	24,884	24,884
Youth link fund	10,678	(10,678)	-
COVID support	1,052	(1,052)	-
Scottish Childrens Lottery	8,766	(8,766)	-
Peer Recovery	3,511	(3,427)	84
STV appeal	6	(6)	-
Kickstart employment program	2,954	(2,954)	-
Improving Communities	-	1,838	1,838
	189,460	(128,954)	60,506
TOTAL FUNDS	249,123	(162,121)	87,002

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	327,055	(360,222)	(33,167)
Restricted funds			
Lottery	29,866	(71,564)	(41,698)
Coalfields Regeneration	121,236	(120,203)	1,033
East Ayrshire Council - Pre 5s	17,662	(49,395)	(31,733)
Robertson Trust	18,500	(16,045)	2,455
EAC - young apprentices	163,123	(193,377)	(30,254)
Children In Need	45,500	(74,096)	(28,596)
EAC - European Structural Fund P5	70,099	(45,215)	24,884
Youth link fund	-	(10,678)	(10,678)
Corra Foundation	32,550	(32,550)	-
COVID support	-	(1,052)	(1,052)
Scottish Childrens Lottery	-	(8,766)	(8,766)
Peer Recovery	81,894	(85,321)	(3,427)
STV appeal	-	(6)	(6)
Kickstart employment program	13,315	(16,269)	(2,954)
Improving Communities	68,576	(66,738)	1,838
	662,321	(791,275)	(128,954)
TOTAL FUNDS	989,376	(1,151,497)	(162,121)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

THE ZONE INITIATIVE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Charitable activities		
Training fees	**9,309**	10,819
Grass Cutting	**8,034**	17,556
Local donations	**8,269**	14,434
Post Office	**31,504**	33,807
Meals on wheels	**18,477**	11,764
Vattenfall	**3,734**	-
Grants - Big lottery fund	**29,866**	-
Grants -EAC	**800**	8,203
Grants - Kickstart	**-**	13,315
Grants - Peer Recovery	**27,970**	53,924
Grants-STV	**-**	3,000
Grants - Coalfields	**47,180**	74,056
Grants - Improving Communities	**68,576**	-
Grants - Corra	**17,050**	15,500
Grants - Shire Housing	**3,800**	400
Grants - EAC - pre 5s	**-**	37,612
Grants - Robertson Trust	**18,500**	-
Grants - Reshaping Communities	**71,575**	70,000
Grants - EAC young apprentices	**75,153**	87,970
Grants - Children In Need	**-**	45,500
Grants - EAC - ESF P5	**50,149**	-
Grants - Co Op Community Grant	**1,020**	-
Grants - Development Trust	**550**	-
	491,516	497,860
Total incoming resources	**491,516**	497,860
EXPENDITURE		
Charitable activities		
Wages	**456,200**	469,988
Hire of equipment	**3,663**	3,615
Rent, rates and insurance	**8,436**	12,147
Repairs and renewals	**2,730**	951
Light, heat & cleaning	**9,221**	10,353
Telephone	**3,486**	1,880
Postage, stationery & advert	**1,275**	3,943
Sundries	**165**	771
Training expenses	**1,625**	1,163
Travel expenses	**30,074**	33,165
Curriculum costs	**8,279**	15,697
Hire of equipment	**5,137**	2,307
Subscriptions	**35**	110
Foodbank items	**2,442**	3,614
Carried forward	**532,768**	559,704

THE ZONE INITIATIVE LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Charitable activities		
Brought forward	**532,768**	559,704
Meals on Wheels	**20,742**	18,487
	553,510	578,191
Other		
Depreciation of tangible fixed assets	**5,858**	6,051
Support costs		
Finance		
Bank charges	**824**	1,305
Governance costs		
Accountancy and legal fees	**1,438**	4,320
Total resources expended	**561,630**	589,867
Net expenditure	**(70,114)**	(92,007)