

Colintraive and Glendaruel Development Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2019

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2019

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Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

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

Year ended 31 March 2019

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

Reference and administrative details

Registered charity name Colintraive and Glendaruel Development Trust

Charity registration number SCO40002

Company registration number SC350010

Principal office and registered office The Village Hall
Colintraive
Argyll
PA22 3AS

The trustees

Charles Dixon-Spain
Colin Boyd
Alex McNaughton
James McLuckie
John Shiveral
Cathleen Russell

Company secretary Cathleen Russell

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

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

Year ended 31 March 2019

Structure, governance and management

Governing Document

The charity is an incorporated company, governed by its Memorandum & Articles of Association.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the constitution of the charity. The trustees are authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing trustee.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity and are encouraged to attend training sessions and development days of the organisation. New trustees will be similarly encouraged to attend training sessions and development days of the organisation.

Organisational Structure

The Board of Directors meets each month and has responsibility for all the strategic decisions of the charity. Operational decisions are delegated to the office bearers and staff with the trustees having overall responsibility for day to day management of the charity.

Related parties

The organisation is a stand alone charity, and the trustees are not aware of any related third parties.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error. The trustees continually review the major risks to which the charity is exposed, establishing appropriate systems and procedures to manage those risks where required.

Objectives and activities

The objectives of the charity are to work with and for the Colintraive and Glendaruel community to identify projects and activities which will improve access to and provision of facilities, amenities and services for employment, education, health and recreation.

The aims of the charity at the start of the financial year to 31 March 2019 were to:-

- To complete the Cowal Way Project achieving all upgrades and marketing objectives
- To continue to support community provision of broadband through KCB
- To finalise CARES loan and finish Wind Turbine Project in good order
- To continue to develop Stronafian Forest Project with training and improved access
- To continue to investigate and promote resilience in ColGlen

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

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

Year ended 31 March 2019

Achievements and performance

In addition to this, the charity has put in place the following:

- Successful conclusion to the Loch Lomond and Cowal Way Project
- Ensured continued funding for General Manager and Forest / Path Ranger
- Continued the PCF programme with funding awarded for 2019 Skills Regeneration programme
- Access to forest improved overall

Financial review

At the 31st March 2019, the organisation had reserves of £328k (2018 - £350k) of which £332k (2018 -£345k) are restricted reserves.

Cruach Mhor Wind Farm Trust has provided funding for a part time general manager and part time ranger for the Trust from November 2016 onwards.

A third award from Coastal Communities Fund enhanced the ongoing Cowal Way project which ended in February 2019.

The Energy Saving Trust continued to provide a loan facility for the Wind Turbine Project which was resolved in 2018-19.

Plans for future periods

The aims of the charity for the next year are to:

- Continue to improve access and use of Stronafian Forest as well as develop relations with the Commercial Tenant
- To encourage greater engagement with the LL&CWay by individual, business and organisations
- To develop a social enterprise providing income for ongoing core costs in Forest and on the Way
- To contribute with capacity and successful grant applications to the Community Council's What Next? agenda
- To increase number of directors and members, through transparency, accessibility and partnership working
- To engage positively with internal organisations and external agencies which have impact on ColGlen.

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

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

Year ended 31 March 2019

Small company provisions

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

The trustees' annual report was approved on 15 December 2019 and signed on behalf of the board of trustees by:

Charles Dixon-Spain
Trustee

Colin Boyd
Trustee

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Colintraive and Glendaruel Development Trust

Year ended 31 March 2019

I report on the accounts of the charity for the year ended 31 March 2019 which are set out on pages 1 to 17.

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. 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.

- 3.

J.R.B.Ross B.A., C.A.

80 Argyll Street
Dunoon
PA23 7NE

15 December 2019

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	–	3,867	3,867	2,807
Charitable activities	6	5	197,511	197,516	188,890
Total income		<u>5</u>	<u>201,378</u>	<u>201,383</u>	<u>191,697</u>
Expenditure					
Expenditure on charitable activities	7,8	8,370	215,114	223,484	205,941
Other expenditure	10	–	–	–	300
Total expenditure		<u>8,370</u>	<u>215,114</u>	<u>223,484</u>	<u>206,241</u>
Net expenditure and net movement in funds		<u>(8,365)</u>	<u>(13,736)</u>	<u>(22,101)</u>	<u>(14,544)</u>
Reconciliation of funds					
Total funds brought forward		4,391	345,877	350,268	364,812
Total funds carried forward		<u>(3,974)</u>	<u>332,141</u>	<u>328,167</u>	<u>350,268</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 8 to 16 form part of these financial statements.

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

Statement of Financial Position

31 March 2019

	Note	2019 £	£	2018 £
Fixed assets				
Tangible fixed assets	15		272,515	273,116
Current assets				
Debtors	16	254		137
Cash at bank and in hand		55,998		82,371
		56,252		82,508
Creditors: amounts falling due within one year	17	600		5,356
Net current assets			55,652	77,152
Total assets less current liabilities			328,167	350,268
Net assets			328,167	350,268
Funds of the charity				
Restricted funds			332,141	345,877
Unrestricted funds			(3,974)	4,391
Total charity funds	18		328,167	350,268

For the year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge their 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 15 December 2019, and are signed on behalf of the board by:

Charles Dixon-Spain
Trustee

Colin Boyd
Trustee

The notes on pages 8 to 16 form part of these financial statements.

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2019

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 The Village Hall, Colintraive, Argyll, PA22 3AS.

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.

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 significant judgements made by management. 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 estimates and assumptions made concerning the future.

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

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 trustees 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.

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.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

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.

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:

Motor Vehicles	- 25% straight line
Equipment	- 25% straight line

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.

Colintraive and Glendaruel Development Trust

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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.

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.

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

4. Limited by guarantee

Colintraive & Glendaruel Development Trust is a company limited by guarantee and does not have a share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Cowal Way	–	167	167
Sundry Donations	–	200	200
Donation - Skiff	–	–	–
Sponsorship Donation - Cowal Way	–	3,500	3,500
	<u>–</u>	<u>3,867</u>	<u>3,867</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Cowal Way	–	300	300
Sundry Donations	507	–	507
Donation - Skiff	–	2,000	2,000
Sponsorship Donation - Cowal Way	–	–	–
	<u>507</u>	<u>2,300</u>	<u>2,807</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Grants	–	189,411	189,411
Membership Fees	5	–	5
Crowdfunding Receipts	–	8,100	8,100
	<u>5</u>	<u>197,511</u>	<u>197,516</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Grants	–	188,730	188,730
Membership Fees	160	–	160
Crowdfunding Receipts	–	–	–
	<u>160</u>	<u>188,730</u>	<u>188,890</u>

Colintraive and Glendaruel Development Trust

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Unrestricted Funds	8,370	–	8,370
Scottish Government PCF	–	13,039	13,039
Cowal Way	–	3,050	3,050
Coastal Community Fund	–	159,539	159,539
HIE Broadband	–	–	–
Broadband	–	28,603	28,603
Stronafian Forest Fund	–	227	227
Skiff	–	–	–
Awards For All	–	275	275
HIE - General Manager Post	–	6,337	6,337
Cruach Mhor - General Manager Post	–	1,024	1,024
Support costs	–	3,020	3,020
	<u>8,370</u>	<u>215,114</u>	<u>223,484</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Unrestricted Funds	75	–	75
Scottish Government PCF	–	12,783	12,783
Cowal Way	–	438	438
Coastal Community Fund	–	150,709	150,709
HIE Broadband	–	9,335	9,335
Broadband	–	–	–
Stronafian Forest Fund	–	5,494	5,494
Skiff	–	2,000	2,000
Awards For All	–	275	275
HIE - General Manager Post	–	15,989	15,989
Cruach Mhor - General Manager Post	–	4,634	4,634
Support costs	–	4,209	4,209
	<u>75</u>	<u>205,866</u>	<u>205,941</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2019 £	Total fund 2018 £
Unrestricted Funds	8,370	–	8,370	75
Scottish Government PCF	13,039	–	13,039	12,783
Cowal Way	3,050	–	3,050	438
Coastal Community Fund	159,539	–	159,539	153,959
HIE Broadband	–	–	–	9,335
Broadband	28,603	–	28,603	–

Colintraive and Glendaruel Development Trust

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

Stronafian Forest Fund	227	—	227	5,494
Skiff	—	—	—	2,000
Awards For All	275	—	275	275
HIE - General Manager Post	6,337	1,719	8,056	15,989
Cruach Mhor - General Manager Post	1,024	100	1,124	4,634
Governance costs	—	1,201	1,201	959
	<u>220,464</u>	<u>3,020</u>	<u>223,484</u>	<u>205,941</u>

9. Analysis of support costs

	HIE General Manager Post	Cruach Mhor - General Manager Post	Coastal Communities Fund	Total 2019	Total 2018
	£	£	£	£	£
Premises	1,650	—	—	1,650	2,200
General office	69	100	—	169	1,050
Governance costs	1,027	—	175	1,202	959
	<u>2,746</u>	<u>100</u>	<u>175</u>	<u>3,021</u>	<u>4,209</u>

10. Other expenditure

	Restricted Funds	Total Funds	Restricted Funds	Total Funds
	£	2019	£	2018
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	—	—	300	300
	<u>—</u>	<u>—</u>	<u>300</u>	<u>300</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	601	5,799
Loss on disposal of tangible fixed assets	—	300
	<u>—</u>	<u>300</u>

12. Independent examination fees

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,014	959
	<u>1,014</u>	<u>959</u>

13. Staff costs

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

	2019	2018
	£	£
Wages and salaries	61,918	60,033
	<u>61,918</u>	<u>60,033</u>

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

13. Staff costs *(continued)*

The average head count of employees during the year was 2 (2018: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2019 No.	2018 No.
Number of Staff - Cowal Way	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Freehold Land £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2018 and 31 March 2019	<u>272,240</u>	<u>20,795</u>	<u>2,404</u>	<u>295,439</u>
Depreciation				
At 1 April 2018	–	20,795	1,528	22,323
Charge for the year	–	–	601	601
At 31 March 2019	<u>–</u>	<u>20,795</u>	<u>2,129</u>	<u>22,924</u>
Carrying amount				
At 31 March 2019	<u>272,240</u>	<u>–</u>	<u>275</u>	<u>272,515</u>
At 31 March 2018	<u>272,240</u>	<u>–</u>	<u>876</u>	<u>273,116</u>

16. Debtors

	2019 £	2018 £
Trade debtors	<u>254</u>	<u>137</u>

17. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	–	4,756
Accruals and deferred income	<u>600</u>	<u>600</u>
	<u>600</u>	<u>5,356</u>

Colintraive and Glendaruel Development Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018	Income	Expenditure	At 31 March 2019
	£	£	£	£
Unrestricted Fund	4,391	5	(8,370)	(3,974)

Restricted funds

	At 1 April 2018	Income	Expenditure	At 31 March 2019
	£	£	£	£
BIG Funds - Clachan Development	17,771	—	1	17,772
Cowal Way	4,479	167	(3,050)	1,596
Stronafian Forest Fund	39,424	—	(227)	39,197
Awards for All	3,940	—	(275)	3,665
BIG Funds - Stronafian Forest	260,000	—	—	260,000
HIE General Manager Post	5,857	8,590	(9,083)	5,364
Cruach Mhor - General Manager Post	3,565	—	(1,124)	2,441
Scottish Government PCF	155	12,884	(13,039)	—
Coastal Communities Fund	8,580	151,134	(159,714)	—
HIE Broadband	2,106	—	—	2,106
KCB Broadband	—	28,603	(28,603)	—
	345,877	201,378	(215,114)	332,141

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Tangible fixed assets	—	272,515	272,515	273,116
Current assets	(3,974)	60,226	56,252	82,508
Creditors less than 1 year	—	(600)	(600)	(5,356)
Net assets	(3,974)	332,141	328,167	350,268