

Charity registration number: SC036135

# **Tweeddale Youth Action**

**A Scottish Charitable Incorporated Organisation**

**Annual Report and Financial Statements**

**for the Year Ended 31 March 2021**

# **Tweeddale Youth Action**

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## **Tweeddale Youth Action**

### **Reference and Administrative Details**

#### **Trustees**

Mrs A J Kubie (retired 31 March 2021)  
Prof J Kubie (retired 31 March 2021)  
Mrs C Maxwell Stuart  
Mrs C Clarke  
Mrs M Stark  
Mr G Lumb  
Mrs G Mitchell  
Mr S-M Dowding, Chair of Trustees (appointed 31 March 2021)  
Mr J McCubbin (appointed 31 March 2021)  
Mrs L Stoddart (appointed 31 March 2021)  
Mrs Adcock (appointed 31 March 2021)

#### **Principal Office**

Old Corn Exchange  
School Brae  
Peebles  
EH45 8AT

#### **Charity Registration Number**

SC036135

#### **Independent Examiner**

Deans  
Chartered Accountant  
27 North Bridge Street  
Hawick  
TD9 9BD

# **Tweeddale Youth Action**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

### **Introduction from the Chair**

The past 12 months have been a time like no other, but it is during these unprecedented times that we see truly examples of endurance, determination and dedication—examples that we as a Board are proudly able to see made by our Tweeddale Youth Action project manager, staff and young people alike.

It is our view as a Board that our evening drop-ins, group work, external activities and one to one work are integral components of the foundation of TYA. These components ensure that we adhere to our mission of building genuine, long standing relationships with our young people, which further emphasises that TYA is a place of inclusivity and diversity. One great example is TYA's participation in the Stepping Stones project, funded by National Lottery's 'Improving Lives Fund. This Borders-wide, 3 year initiative has enabled us to provide one to one support to some of the most vulnerable of our young people.

We are extremely grateful to funders who continued to show faith in TYA during the covid crisis. Their funding allowed us to pay our contribution to furloughed staff and also ensured that we could offer online activities (via Zoom) to our young people during those months when face-to-face contact within the youth club was prohibited.

Undoubtedly, TYA has faced challenging times and uncertain circumstances. However, the future's looking bright and will no doubt secure TYA as a shining beacon within Scottish Borders youth work. The soon purchase of a new youth club in Innerleithen signifies the need and value that TYA brings to young people throughout the Borders community. As a Board, this expansion represents an exciting opportunity to provide more young people with a safe space and a sense of belonging, particularly during a time of maturity that is often confusing and overwhelming. We would like to also note the continual growth of Food Punks—which has become an integral part of TYA, much in the same way as our drop-ins or activities. In the last year Food Punks has gone from strength to strength and has become synonymous with quality and innovation, and we are incredibly proud of what has been achieved under the guiding hand of Dave, and the commitment and dedication of every young person involved. We are extremely excited to see where Food Punks will go, and we have no doubt that it will continue to evolve and develop as the years go on.

As a Board we are immensely grateful for the work and commitment of our staff and volunteers who give so much of themselves for the benefit of young people of Tweeddale. As the Chair I would like to extend my deepest gratitude to my fellow Board members, all of whom are skilled in a number of diverse subjects, which undeniably ensured that we are able to provide a concise and comprehensive vision from which Dave is able to implement and execute. Whilst we may differ in our knowledge or experience, what unites us is our dedication to ensuring that young people receive the best possible opportunities, in a safe, welcoming and inclusive environment—something which I believe has previously been achieved, presently maintained and will continue on as such.

As a Board we must note that none of the things achieved within this report, or the reports to come could have been achieved without TYA's project manager, Dave Hodson. To know Dave is to know tenacity, determination, grit, endurance, leadership—and most importantly a pillar of strength within the community.

Grace Hopper once said: "A ship in port is safe but that's not what ships are built for." Dave has led TYA through stormy seas and uncertain times, and as we can see, has navigated us to calm waters, all the while remaining passionate about what we do, and eternally optimistic for the undeniably bright days ahead for TYA.

# **Tweeddale Youth Action**

## **Trustees' Report**

### **Objectives and activities**

#### ***Objects and aims***

The principal activity of the charitable company is to promote the benefits of young people living in Tweeddale without the distinction of sex, sexuality, political, religious or other opinions. This is achieved by associating with the local statutory authorities, voluntary organisations and inhabitants in a common effort to educate and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for the recreation and other leisure time occupation of these young people so that their conditions of life may be improved.

The needs of young people remain at the heart of all that we do. Current needs include social isolation and loneliness, lack of confidence, self-esteem and resilience. We have seen changes in the type and severity of risk taking behaviour with the age of young people engaging in smoking, drinking and drug use becoming ever lower, the same with risks to sexual health. Over the last couple of years we have seen an increase in need around the use of social media and the internet, both the negatives and the positives and this has been a focus of inputs this year. There has also been a focus on mental wellbeing and self-care as we are seeing huge increases in poor mental health among our cohort.

#### **Our activities**

Restrictions easing and re-starting again have led to a stop/start service-combining online delivery and support with in person sessions as and when possible. The following is an overview of regular and ongoing activities during the year:

##### **Online:**

Monday to Friday lunchtime and late afternoon phone and online support.

Wednesday evening quiz

Thursday afternoon baking ingredients drop off-treat bags and art supplies

Friday afternoon baking session

Ad-hoc art sessions-t-shirt printing, poster competitions and out and about treasure hunt games

Face to face youth work:

Monday-Thursday daytimes:

Food Punks preparation and cooking

Tuesday 5 a side football (Gytes-Peebles 6-7pm)

Wednesday Drop-in (Peebles 5-7pm)

Thursday Drop-in (Innerleithen 5-7pm)

Friday Youth management team (Peebles 5-5.30pm)

Drop-in (Peebles 6-8pm)

Saturday Targeted risk taking behaviour session (Peebles 7-9pm)

# **Tweeddale Youth Action**

## **Trustees' Report**

### **Drop-ins**

Drop-ins continue to be fundamental to our work with young people and casual, commitment free access encourages attendance and participation by those young people who would not typically access uniformed, sports or music groups or other extra-curricular activity.

We have a wide range of service users and attendees, many with different needs and accessing for different reasons but there is an agreed need and demand for this environment where young people can make friends, socialise, take part in activities and learning and feel a sense of belonging that is often not available to them in other areas of their life.

Drop-ins offer a gateway to more structured work and support and are crucial to begin to build those essential, trusting relationships. For some of our young people these may be some of the only positive adult relationships that they experience and TYA youth work staff and volunteers are well placed to sign post services, support and opportunities in a non judgemental way.

Activities on offer include the usual table tennis, pool and table football as well as access to a wide array of games, electronic and old school.

It's good to see that old favourites such as dominoes and card games are still popular and many young people seek interactions and games that are rarely played at home.

Corona Virus restrictions have limited numbers of young people able to attend our drop-ins-particularly indoors. Never have we been more grateful for our Peebles Youth Club garden space!

In the current climate of constant connectivity and increasingly online nature of relationships, TYA gives young people a physical space to build positive, healthy relationships with peers. Living in the moment, removed from constant pressure of how to look, how to behave and feel allows young people to enjoy themselves in the real world, and build relationships that start with where they really are. In their words, TYA is a place where they can be themselves.

### **Structured Sessions**

Continued funding from Corra has enabled us to continue work on reducing risk taking behaviour through our Saturday evening drop-ins in Peebles.

Stepping Stones: We appointed Sessional Youth Worker, Aaron Thomson as TYA's Stepping Stones Project Worker and during this year Aaron has delivered valuable one to one and small group work support for young people within Tweeddale.

Of particular note was project cupcake-supporting y/p to make and deliver cupcakes to local businesses and organisations that have stayed open, supporting our community during the pandemic. During the year, 5 y/p baked and distributed 70 boxes of 10 cupcakes-an excellent way of bringing some cheer and being at the centre of community life.

### **Food Punks**

This has been a very strange year for Food Punks. Before the Corona Virus pandemic struck we had a busy calendar of events throughout the year-almost all of which were either cancelled or postponed.

When restrictions lifted for a brief time we were able to deliver a couple of events-including much anticipated barbecues for Langlee Youth Club.

## **Tweeddale Youth Action**

### **Trustees' Report**

We did, however find opportunities to include our young people in the Food Punks crew and we managed to teach some pretty nifty cookery skills through delivering online cookery sessions to other organisations, including youth groups in Barra and South Uist!

Peebles Citizens Advice Bureau approached us to make some hampers for their staff and volunteers and this gave Food Punks a great opportunity to learn some new techniques and skills-including smoking our own salmon.

Despite the lack of events we incredibly managed to earn £5,000-half of which is profit to support TYA activities.

During this year we also managed to form some great partnerships:

Firstly with "Whippin Cheesecakes"-a micro enterprise set up by one of our youth club members, making and selling cheesecake through social media. TYA gave him access to a commercial kitchen and equipment and business support.

Secondly with Stuart from Underdog: Stuart used our kitchen as a base for his Underdog catering trailer preparation and included our young people in food preparation and service at an incredibly high level.

Stuart is the holder of a Michellin Bib Gourmand and has experience of working in some of the finest kitchens in Europe!

Through Food Punks/Underdog we have been able to support 5 Food Punk volunteers-three of them moving into paid CJS roles directly with TYA.

#### **Bike Punks**

We have been unable to open our Bike Punks workshop this year but we have recruited a volunteer team of retired engineers and we are working towards re-opening the workshop for projects focusing on STEM-something along the lines of A Team workshop meets Robot Wars

Specialised metalwork equipment such as our CNC machine will give our young people hands on, practical experience of tools and machinery that will be used in the Mountain Bike Innovation Centre that is scheduled for Innerleithen in the coming years.

Understanding how to use this niche equipment will open employment opportunities for our young people and help keep young talent in the Scottish Borders.

#### **Out and about:**

Opportunities to get out and about have been thin on the ground and Corona Virus restrictions made travel virtually impossible.

We did still manage to get into the fresh air though and during the summer we had several walks, picnics and treasure hunts in Peebles and Innerleithen.

Making friends, consolidating friendships, breaking down barriers and opening themselves up to new ideas and new experiences can be life changing and we have seen increased confidence, self esteem and aspirations as well as reduced anxiety, loneliness and isolation on the back of these trips.

It's not rocket science, it's about belonging, having an identity and seeing there is reason to be optimistic and hopeful for the future. If young people don't get this through positive experiences, they will find it through other means.

#### **Online:**

## **Tweeddale Youth Action**

### **Trustees' Report**

Corona Virus restrictions have forced us to adapt and use our resources to best support young people during times when face to face youth work has not been allowed.

As detailed at the beginning of the report, we have maintained contact and offered support to our young people, many of whom have struggled with social isolation and loneliness-as well as facing increased poverty and sometimes fraught home environments.

At times, TYA represented a link to the outside world with sessions being something to look forward to. Activity included treat bags, activities, tutored art sessions and opportunities to come together and have fun. Of all the activities we delivered online, by far the biggest success has been our weekly cookery sessions-participated in by sometimes more than 50 young people each week.

These sessions gave us an opportunity to bring everyone together, to teach some pretty nifty baking and cookery skills, to help address food poverty by supplying all the ingredients needed and often bringing some cheer and something to look forward to on a Friday afternoon.

Delivering the ingredients and treat bags on a Thursday gave us a good opportunity for garden gate and door step conversations and for those who didn't join us on a Friday we still managed to remain in contact with them through social media-celebrating their cooking and trouble shooting when things didn't work as planned.

These sessions have been so effective at bringing everyone together that we are now working towards upgrading cameras and lighting to allow us to continue delivering these sessions in the future-reaching young people in remote communities that struggle to access provision at our youth clubs.



# **Tweeddale Youth Action**

## **Trustees' Report**

### **Charitable activities**

Tweeddale Youth Action (TYA) changed its name by special resolution on the 12 August 2011. It was previously known as Ish'uze Youth Action (IYA). The charity was set up in 1999 as a Millennium Volunteers Project through the local volunteer centre and is based in the centre of Peebles. It has since become an independent youth organisation and now has its own projects and is a Scottish Charitable Incorporated Organisation (SCIO). Governing documents (Two Tier Constitution) are all appropriate to the charity. In 2011 TYA became a Lead Organisation for Youth Provision across Tweeddale. As a Lead Organisation TYA supports rural groups to establish youth work services within their communities.

### **Our project**

TYA remains the lead youth work organisation within the Tweeddale area working with young people between the ages of 10 and 25. We offer open access opportunities for all young people with particular success in engaging those who are typically hard to reach. Our focus is on building supportive, trusting relationships, decreasing barriers to participation, increasing social skills, confidence and resilience while supporting a decrease in risky behaviour. Through drop ins, structured group work, 1:1 and via our enterprise programmes TYA provides a safe environment for young people to access opportunities and support, gain skills, build relationships, feel a sense of belonging and have some fun.

2020/21 has been a very difficult and challenging year, dominated by the impact of Corona Virus, both directly on our children and young people, staff and volunteers and also through the restrictions on being able to deliver face to face work.

We would like to take this opportunity to say a big thank you to all staff and volunteers that are so passionate about making that difference and who have worked and pushed so hard during these difficult times !

### **TYA staff**

Our team comprises of:

Full time Manager: David Hodson  
Sessional Youth Worker: Scott Wight  
Sessional Youth worker, Aaron Thomson  
Sessional Youth Worker Chloe Lacey  
Sessional Youth Worker Kristin Denholm  
Sessional Craft Punks Textiles Worker: Laura Maciver  
Food Punks Trainee Jack Turnbull  
Bike Punks Lead: Aegir Maciver  
Bike Punks Trainee Matthew Rogan  
Bike Punks e-bike co-ordinator Austin Reid  
Youth Club Assistant: Lauren Crawford  
Administrator Leena Crichton  
Book keeper: Anna Hope

There have been considerable changes within the staff team but most notably we are sad to report redundancies within the Bike Punks team and former Bike Punks lead, Aegir Maciver and former e-bike co-ordinator Austin Reid are no longer working at TYA.

Other changes within the team have included Community Jobs Scotland Trainees, Matthew and Jack moving on to paid work and new Food Punk trainees, Jocelyn and Amber starting with Food Punks.

Long time Sessional Youth Worker, Scott Wight has moved on to focus on his management role at Works Plus and Craft Punks worker Laura Maciver has also moved on.

## **Tweeddale Youth Action**

### **Trustees' Report**

Food Punks lead, Mary Shields has moved on to focus on her cafe at Traquair but we continue to collaborate and work in partnership for events.

We have welcomed two former service users to our volunteer team and their support, particularly with Food Punks online sessions has been invaluable.

Our Board of Trustees also give of their time and expertise freely and oversee and guide our project. We're hugely grateful for all their support and acknowledge the considerable amount of time and effort each of them contribute towards the safe governance and running of our youth club.

#### ***Fundraising disclosures***

#### **Our Funders**

We are extremely grateful to the continued financial support and investment from: The Robertson Trust; Scottish Borders Council; Bank of Scotland Foundation, National Lottery, LEADER, Saints and Sinners Club, STV Children's Appeal and Children In Need.

We are also extremely grateful for new financial support from Garfield Weston Foundation, Hugh Fraser Foundation and Ryvoan Trust

Their collective support has meant that, despite the challenges of Covid 19 we have been able to continue supporting young people and making a positive difference in their lives.

Outside of these funding awards we are also incredibly grateful for the donations and financial support from local businesses and the wider community.

Currently we are in a relatively stable position with respect to funding, but we are ever mindful of the funding environment and we continue to face the challenge of securing essential funding so that we can continue to provide a relevant and meaningful youth service during 2021-2022.

#### ***Use of volunteers***

Our volunteer team continues to grow and we have an ever increasing pool of creative and talented volunteers who work directly with young people through our drop-in sessions and through behind the scenes support which is often unseen but hugely important.

#### **Financial review**

A surplus of £30,196 was retained this year. This was added to reserves.

#### ***Policy on reserves***

The trustees aim to hold reserves equivalent to 6 months expenditure.

#### ***Principal funding sources***

The main funding sources are grants from various organisations.

# **Tweeddale Youth Action**

## **Trustees' Report**

### **Plans for future periods**

#### ***Activities planned to achieve aims***

We still remain vulnerable to the short termist nature and lack of sustainability of third sector funding but we continue to deliver high quality, innovative and relevant youth work and our funders and supporters recognise the value and impact of our work with young people.

We consistently meet our funded outcomes and remain hopeful that the value of this work will continue to be recognised and continue to attract further financial support.

We have excellent community links and support from statutory and community partners, stakeholders and parents who understand the benefits that TYA bring to our community and the positive difference we make to young people's lives in the Tweeddale area.

Food and Bike Punk's income generation capacity also continues to grow and, although it would be fair to say we are still at early stages, we remain confident that these strands will reduce our reliance on grant funding, contribute to TYA's sustainability and help us retain key staff in the future.

Looking forward, we are in the process of purchasing our Innerleithen Youth Club. This will allow us to make necessary repairs and refresh this much needed youth work space. Owning our own building also sets down a marker and gives a future legacy of youth work within Innerleithen and Tweeddale. Innerleithen Youth Club is the home of our commercial kitchen and bike repair/metal work workshop and our goal is to continue supporting learning, training and youth enterprise during the daytime while continuing to offer a universal youth work service during the evenings.

Our Peebles Youth Club is also in need of redecorating and refreshing. One of our goals for the coming year is to update the youth club-offering the fit for purpose, vibrant and exciting space that our young people need and deserve.

Corona Virus restrictions continue to ease and we are hopeful that they will allow the return of face to face work.

We are planning the busiest and most active Easter and summer programme we have ever undertaken and we are looking to 2021-2022 with optimism and the hope for further growth and development of TYA.

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

#### ***Nature of governing document***

The charity was incorporated on 2 December 2004 and started its activities on 1 April 2005. A notice of resolution to convert the charitable company into a SCIO was passed on 26 November 2015. It is managed by a Board of Trustees assisted by 14 staff who deliver the services and provide administration.

#### ***Recruitment and appointment of trustees***

Potential trustees have usually expressed an interest or are identified within the community by the Board. Induction and training materials are given by the Chairman and Treasurer at an individual meeting. Thereafter the Board meets regularly and will discuss latest legislation, responsibilities and issues arising.

## **Tweeddale Youth Action**

### **Trustees' Report**

#### ***Major risks and management of those risks***

The Board has reviewed and assessed the main risks that the charity is exposed to and systems have been established to mitigate those risks.

The annual report was approved by the trustees of the charity on 23/11/21 and signed on its behalf by:



.....  
Mrs C Maxwell Stuart  
Trustee

## **Tweeddale Youth Action**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 23/11/21 and signed on its behalf by:



.....  
Mrs C Maxwell Stuart  
Trustee

## Tweeddale Youth Action

### Independent Examiner's Report to the trustees of Tweeddale Youth Action

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 13 to 26.

#### Respective responsibilities of trustees and examiner

The 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. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 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.

  
.....  
David Campbell  
Chartered Accountant  
ICAS

27 North Bridge Street  
Hawick  
TD9 9BD

Date 30-11-21

## Tweeddale Youth Action

### Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		45,782	138,834	184,616
Other trading activities		7,303	-	7,303
Other income		1,340	-	1,340
<b>Total Income</b>		<b>54,425</b>	<b>138,834</b>	<b>193,259</b>
<b>Expenditure on:</b>				
Charitable activities		(37,048)	(126,015)	(163,063)
<b>Total Expenditure</b>		<b>(37,048)</b>	<b>(126,015)</b>	<b>(163,063)</b>
Net movement in funds		17,377	12,819	30,196
<b>Reconciliation of funds</b>				
Total funds brought forward		41,928	11,637	53,565
Total funds carried forward	18	59,305	24,456	83,761
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies		65,416	157,371	222,787
Other trading activities		12,893	-	12,893
Investment income	5	26	-	26
Other income		791	-	791
<b>Total Income</b>		<b>79,126</b>	<b>157,371</b>	<b>236,497</b>
<b>Expenditure on:</b>				
Charitable activities		(58,446)	(173,657)	(232,103)
<b>Total Expenditure</b>		<b>(58,446)</b>	<b>(173,657)</b>	<b>(232,103)</b>
Net movement in funds		20,680	(16,286)	4,394
<b>Reconciliation of funds</b>				
Total funds brought forward		21,248	27,923	49,171
Total funds carried forward	18	41,928	11,637	53,565

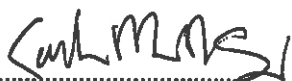
All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 is shown in note 18.

## Tweeddale Youth Action

**(Registration number: SC036135)  
Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	13	22,905	29,921
<b>Current assets</b>			
Stocks	14	50	50
Debtors	15	6,249	5,103
Cash at bank and in hand		<u>79,477</u>	<u>72,882</u>
		85,776	78,035
<b>Creditors: Amounts falling due within one year</b>	16	<u>(24,920)</u>	<u>(34,391)</u>
<b>Net current assets</b>		<u>60,856</u>	<u>43,644</u>
<b>Total assets less current liabilities</b>		83,761	73,565
<b>Creditors: Amounts falling due after more than one year</b>	17	-	<u>(20,000)</u>
<b>Net assets</b>		<u>83,761</u>	<u>53,565</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		24,456	11,637
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>59,305</u>	<u>41,928</u>
<b>Total funds</b>	18	<u>83,761</u>	<u>53,565</u>

The financial statements on pages 13 to 26 were approved by the trustees, and authorised for issue on 23/11/21, and signed on their behalf by:



.....  
Mrs C Maxwell Stuart  
Trustee



## **Tweeddale Youth Action**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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

Tweeddale Youth Action meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£) and rounded to the nearest £0.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Judgements**

Useful economic lives of tangible assets – the annual depreciation charge for tangible assets is sensitive to change in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on economic utilisation, and the physical condition of the assets.

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made included:

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

## **Tweeddale Youth Action**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Asset class**

Plant and machinery

#### **Depreciation method and rate**

25% straight line

## **Tweeddale Youth Action**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

Furniture and fittings	25% straight line
Office equipment	25% straight line

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### **Trade debtors**

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Financial Instruments**

##### ***Classification***

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of it's liabilities.

##### ***Recognition and measurement***

Where shares are issued, any component that creates, a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as an interest expenses in the profit and loss account.

## **Tweeddale Youth Action**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### ***Impairment***

At the end of each reporting period financial instruments measured at fair value are assessed for objective evidence of impairment. The impairment loss is recognised in the profit and loss account.

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 2 Income from donations and legacies

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	3,494	-	3,494	11,669
Gift aid reclaimed	-	-	-	54
Grants, including capital grants;				
Government grants	42,288	138,834	181,122	211,064
	<u>45,782</u>	<u>138,834</u>	<u>184,616</u>	<u>222,787</u>

#### 3 Income from grants

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
Bank of Scotland	-	23,170	23,170	-
Scottish Borders Council	24,693	-	24,693	21,693
The Scottish Government	-	-	-	32,000
Robertson Trust	-	4,902	4,902	20,000
The Bridge	-	500	500	-
Garfield Weston	-	15,000	15,000	-
Big Lottery	-	12,129	12,129	15,904
The Ryvoan Trust	-	2,000	2,000	-
BBC Children in Need	-	9,863	9,863	9,941
SCVO	-	18,495	18,495	25,859
STV Corona Fund	-	2,000	2,000	-
The Corra Foundation	-	-	-	5,000
STV Children's Appeal	-	2,000	2,000	-
Government JRS	-	23,298	23,298	-
Youth Borders	95	1,249	1,344	-
SEStran	-	745	745	23,506
SBC Community Fund	-	1,071	1,071	-
SBC Covid	17,500	-	17,500	-
Edinburgh City Council	-	-	-	5,000
SBC Leader	-	22,412	22,412	52,161
	<u>42,288</u>	<u>138,834</u>	<u>181,122</u>	<u>211,064</u>

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 4 Income from other trading activities

	<b>Unrestricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Trading income;			
Sales of goods and services	7,303	7,303	12,893
	7,303	7,303	12,893

#### 5 Investment income

		<b>Total 2021</b>	<b>Total 2020</b>
		<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits		-	26
		-	26

#### 6 Other income

	<b>Unrestricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Rental income	1,340	1,340	791
	1,340	1,340	791

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 7 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2021 £	Total 2020 £
		General £	Restricted funds £		
Staff costs		8,182	108,959	117,141	156,166
Allocated support costs		26,997	17,056	44,053	73,878
Governance costs		1,869	-	1,869	2,059
		<u>37,048</u>	<u>126,015</u>	<u>163,063</u>	<u>232,103</u>
			Activity undertaken directly £	Total 2021 £	Total 2020 £
Staff travel			63	63	781
Establishment costs			5,368	5,368	5,643
Insurance			2,772	2,772	3,605
Light and heat			1,802	1,802	5,153
Telephone			1,570	1,570	1,475
Postage and printing			491	491	894
Stationery and computer supplies			400	400	704
Subscription and memberships			1,511	1,511	712
Young person activities			7,176	7,176	5,928
Maintenance and repairs			5,303	5,303	18,734
Training			710	710	1,180
Tuck shop costs			3,777	3,777	4,259
Hall hire			-	-	45
Minibus hire			-	-	678
Advertising			280	280	5,782
Website renewal			419	419	2,636
Volunteer costs			579	579	589
Depreciation			8,223	8,223	9,297
Bank charges			123	123	81
Sundry			1,018	1,018	857
Vehicle expenses			2,468	2,468	2,086
Grants returned to Donor			-	-	2,759
			<u>44,053</u>	<u>44,053</u>	<u>73,878</u>

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2021

£26,997 (2020 - £33,944) of the above expenditure was attributable to unrestricted funds and £17,056 (2020 - £39,934) to restricted funds.

#### 8 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Independent examiner fees			
Examination of the financial statements	800	800	800
Legal fees	1,069	1,069	1,259
	1,869	1,869	2,059

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	112,419	148,684
Social security costs	2,866	5,170
Pension costs	1,856	2,312
	117,141	156,166

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	15	15

No employee received emoluments of more than £60,000 during the year



## **Tweeddale Youth Action**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **11 Independent examiner's remuneration**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Examination of the financial statements	<u>800</u>	<u>800</u>

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Plant and machinery £	Total £
<b>Cost</b>					
At 1 April 2020	11,861	15,662	26,758	57,696	111,977
Additions	-	-	-	1,207	1,207
At 31 March 2021	<u>11,861</u>	<u>15,662</u>	<u>26,758</u>	<u>58,903</u>	<u>113,184</u>
<b>Depreciation</b>					
At 1 April 2020	10,540	3,589	26,758	41,169	82,056
Charge for the year	771	3,018	-	4,434	8,223
At 31 March 2021	<u>11,311</u>	<u>6,607</u>	<u>26,758</u>	<u>45,603</u>	<u>90,279</u>
<b>Net book value</b>					
At 31 March 2021	<u>550</u>	<u>9,055</u>	<u>-</u>	<u>13,300</u>	<u>22,905</u>
At 31 March 2020	<u>1,321</u>	<u>12,073</u>	<u>-</u>	<u>16,527</u>	<u>29,921</u>

#### 14 Stock

	2021 £	2020 £
Stocks	<u>50</u>	<u>50</u>

#### 15 Debtors

	2021 £	2020 £
Trade debtors	343	353
Prepayments	<u>5,906</u>	<u>4,750</u>
	<u>6,249</u>	<u>5,103</u>

#### 16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	6,505	7,040
Other taxation and social security	1,242	2,470
Other creditors	1,283	964
Accruals	<u>15,890</u>	<u>23,917</u>
	<u>24,920</u>	<u>34,391</u>

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 17 Creditors: amounts falling due after one year

	2021 £	2020 £
Other loans	<u>-</u>	<u>20,000</u>

#### 18 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	41,928	54,425	(37,048)	59,305
<b>Restricted funds</b>				
Restricted funds	<u>11,637</u>	<u>138,834</u>	<u>(126,015)</u>	<u>24,456</u>
<b>Total funds</b>	<u>53,565</u>	<u>193,259</u>	<u>(163,063)</u>	<u>83,761</u>
	<b>Balance at 1 April 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2020 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General	21,248	79,126	(58,446)	41,928
<b>Restricted funds</b>				
Restricted funds	<u>27,923</u>	<u>157,371</u>	<u>(173,657)</u>	<u>11,637</u>
<b>Total funds</b>	<u>49,171</u>	<u>236,497</u>	<u>(232,103)</u>	<u>53,565</u>

The specific purposes for which the funds are to be applied are as follows:

Restricted funds are unspent grants which will be expended in the coming financial year.

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 19 Analysis of net assets between funds

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	13,091	9,814	22,905
Current assets	53,943	31,833	85,776
Current liabilities	(7,729)	(17,191)	(24,920)
<b>Total net assets</b>	<b>59,305</b>	<b>24,456</b>	<b>83,761</b>