

Charity registration number: SC036135

Tweeddale Youth Action

A Scottish Charitable Incorporated Organisation

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Tweeddale Youth Action

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Tweeddale Youth Action

Reference and Administrative Details

Trustees

Mrs C Maxwell Stuart
Mrs C Clarke
Mrs M Stark
Mr G Lumb (resigned 31 December 2021)
Mrs G Mitchell
Mr S-M Dowding, Chair of Trustees (resigned 31 December 2021)
Mr J McCubbin
Mrs L Stoddart, Chair of Trustees
Mrs M Adcock

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 2022.

Introduction from the Chair

Dave and the staff team have, once again, delivered an exciting and engaging programme of events and opportunities for young people. Throughout the year they have continued to offer regular, engaging and fun drop-in sessions across both youth clubs, continued to offer one to one and small group support sessions, and provided a meaningful alternative to those struggling with the daily routine and commitment required in attending school. Tweeddale Youth Action continues to provide high quality youth work, protecting those in need while encouraging all those that attend to realise and unlock their potential.

The staff team bring a rounded depth of knowledge and skills to TYA which make possible the range of projects and activities offered across the year.

The purchase of Innerleithen Youth Club was a long and torturous process but the joy it has brought to the young people in Innerleithen has made it all worthwhile. Innerleithen Youth Club is a large space, with the potential to serve many diverse community groups. However, we must walk before we can run, we will get there but for the moment it is more than earning it's keep as a fun and safe youth space, as well as functioning as the main kitchen from which Food Punks works.

TYA remains in a good financial position. We are very grateful to our funders for continuing to support the project. We are never complacent however, and continue to look for and apply to project specific and operational funding streams. TYA has earned a good name and reputation through continued hard work and positive project outcomes.

Young people in Peebles are, currently not receiving favourable press. Maybe it's the continuing effects of covid, maybe it's a reflection of the current global tensions, or the pressures imposed with the cost of living crisis or, maybe it's issues more close to home. There is no magic wand that any one of us can wave to make their lives, their struggles or their fears magically better. We continue to learn to live with covid, we watch from afar as war changes the lives of many and we all struggle with rising energy costs. What we can do however, is be their advocate and work to change the local rhetoric surrounding young people. By working with other third-sector partners in Peebles and Innerleithen, as well as Peebles High School, TYA endeavours to, and succeeds in making a tangible difference to the everyday struggles facing young people in our area.

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.

Tweeddale Youth Action

Trustees' Report

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

Overview of Activities

Face to face youth work:

Monday-Friday daytime:

Food Punks preparation and cooking

Monday

Drop-in (Innerleithen 6-8pm)

Tuesday

Art session with Transform Arts (Peebles 5-7pm)

Wednesday

Drop-in (Peebles 6-8pm)

Thursday

Drop-in (Innerleithen 6-8pm)

Friday

Youth management team (Peebles 5-5.30pm)

Drop-in (Peebles 7-9pm)

Weekends:

Ad-hoc Food Punk events and trips away.

Online and digital delivery has been limited, mainly because we were able to deliver face to face youth work which allows for far better engagement.

Over Christmas we delivered festive baking via Zoom and, once again this proved to be the most effective way of cooking with our young people. Supplying bags of weighed ingredients and loaning baking equipment when needed allowed a much larger cohort to join in that could ever be accommodated in person at either of our youth club kitchens. Food Punks also delivered online cookery sessions for young people from youth groups in South Uist and Barra.

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.

Tweeddale Youth Action

Trustees' Report

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.

At times, Corona Virus restrictions limited the number of young people we could safely accommodate in our youth clubs. Once again we are grateful for our Peebles Youth Club garden space, although our smaller partitioned space at Innerleithen Youth Club proved challenging to manage at times. Repairs to our floor in February allowed us to use our whole youth club again-what a difference that has made.

Food Punks

This has been an incredible year for Food Punks, not least including the appointment of local chef Stuart Clink as TYA's Business Development Officer in October.

Before Stuart's appointment we were busy with several events, including the mud-fest at Enduro World Series mountain bike event in Innerleithen but we lacked capacity to deliver much of the inquiries we were regularly receiving.

With Stuart at the helm we have increased our capacity to both deliver income generating events and train cohorts of young people to support these events.

Through Food Punks our young people learn valuable cookery skills as well as the equally important communication and team working skills required to deliver outside and event catering.

It wasn't all work though and there were also plenty of opportunities for fun, including some new food experiences.

Through Food Punks we have been able to support 12 Food Punk volunteers as well as 4 supported employment placements.

Outcomes have been stellar and include increased confidence, aspirations and sense of self. Food Punks remains a project within a project and fosters the sense of belonging, challenge, learning and fun that is key to all TYA activity.

Bike Punks

We have had limited opportunity to use our Bike Punks workshop to anywhere near it's full potential but we have made progress on building our CNC machine which is now ready to use.

Renovations to our Innerleithen floor have led to the workshop being used for storage and largely lying dormant but as this financial year ends we now have our fully functioning workshop back and we are working towards engineering, bike repair and metal work projects with our young people in the year ahead.

Cycling and cycle tourism continues to offer increasing employment opportunities within the Tweed Valley. Our Innerleithen workshop is well placed to train and equip our young people with the knowledge and tools they will need to access paid work within this sector. For young people who don't fit the academic mould this is a huge opportunity we want to capitalise on.

Out and About

This year has been the polar opposite of last year's limited opportunities to get out and about. The easing of covid restrictions and the increased availability of funding support has allowed us to undertake the busiest school holiday programmes we have ever delivered:

Making friends, consolidating friendships, breaking down barriers and being open to new ideas and new experiences can be life changing. 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.

What else?

Ipads/laptops

Tweeddale Youth Action

Trustees' Report

Through support from Scottish Borders Social Enterprise Chamber we were able to donate 5 Ipads/chrome-books and data to young people living independently.

Applying for jobs and college courses isn't easy when you are only able to use a phone-these devices have made a huge difference to these young people's lives.

Financial support for parents/families:

Scottish Government funding to support families living in poverty enabled us to distribute almost £4,000 in supermarket vouchers to local families on their behalf.

It is heartening to see the recognition of youth work's community based knowledge and expertise in supporting and targeting those most in need of support.

This is new territory for TYA but it has helped us build relationships with parents and it has also helped us forge a growing relationship with our local food bank.

Buildings and improvements

We entered this financial year with our Peebles Youth Club looking tired and in need of decorating and our Innerleithen Youth Club out of commission with wall to wall dry rot. We have been trying to purchase this building for the past 2 years and owning it was key to the repairs and renovations needed to make it a fit for purpose youth work space.

Fast forward a year and our tired Peebles Youth Club has been transformed with new carpets, paint and equipment.

Just as exciting is finally concluding on the purchase of our Innerleithen Youth Club in December 2021 and the subsequent dry rot treatment and floor repairs which now allow us to use the space in it's entirety. Huge thanks go to all funders, supporters, advisers and trades involved with the purchase of our Innerleithen Youth Club and the renovation of both spaces. Having fit for purpose, dedicated youth work spaces helps young people feel valued and gives them a powerful sense of ownership.

Structured sessions:

Throughout this year we have continued to deliver inputs and structured sessions on a wide variety of topics, including sexual health, drugs and alcohol, relationships, bullying, online safety and much more. A collaboration with Lara from Transform Arts also saw us offering a Tuesday evening arts session, focused on moving sculpture and painting.

Towards the end of the year, Elisa delivered some powerful targeted work with girls around harnessing the power of nature.

Aaron continued to deliver one to one and small group work with identified young people. Outcomes from young people accessing this support have included making friends, making smarter choices and increased confidence and self-worth.

Stepping Stones serves as a bridge between y/p and TYA (and external) activities and opportunities.

Across all activities Tweeddale Youth Action has created 3,100 youth work opportunities from 162 active members throughout the year.

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, removing barriers to participation, increasing social skills, confidence and resilience while promoting smarter, better informed choices. 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-most importantly, have some fun.

2021/22 has been an exciting and busy year. Following a year of covid restrictions our young people needed opportunities to come together, connect with each other and have fun more than they have ever needed before. We have responded by delivering the busiest Easter, Summer and October programme we have ever delivered-what a difference this has made.

None of the following would be possible without our committed team of staff and volunteers, partners, supporters and funders. Heartfelt thanks go to everybody involved and connected with TYA.

TYA staff

Our team comprises of:

Full time Manager: David Hodson
Business Development Officer Stuart Clink
Youth Worker, Aaron Thomson
Sessional Youth Worker Chloe Lacey
Sessional Youth worker Lauren Crawford
Sessional Youth Worker Bruno Giegerich
Youth Club Assistant Amber Lauder
Youth Worker Elisa Smith
Youth Club Assistant: Rhian Laird (supported employment)
Administrator Leena Crichton
Book keeper: Anna Hope
Food Punks Trainee Jocelyn Ferguson (supported employment)
Food Punks Trainee Sergei Rattray (supported employment)
Maintenance Manager Derek Hunter
Youth Club Assistant Alex Church (supported employment)

There have been a few changes within the staff team but most notably we have welcomed Business Development Officer Stuart Clink, Youth worker, Elisa Smith, Sessional Youth worker, Bruno Giegerich and Maintenance Manager, Derek Hunter to our team.

Sessional Youth Worker Lauren Crawford has left, following a move away. Lauren has been a TYA stalwart, coming through the organisation as service user, then volunteer, then supported employment and most recently in a youth work role-we wish her all the best for the future.

Other changes within the team have included Community Jobs Scotland and Kickstart supported employment placements Amber, Jocelyn, Sergei, Rhian and Alex joining our team. These placements are time limited but give young people an opportunity to learn, develop and grow whilst earning money. These placements give young people a springboard to move forward but they also bring considerable benefit to TYA-bringing new ideas and new thinking as well as allowing us to do more.

Tweeddale Youth Action

Trustees' Report

Volunteers and supporters also bring valuable support for which we are very grateful. Our Board of Trustees 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.

There have been a couple of changes within our Board of Trustees. TYA Chair Samuel Marriott Dowding stepped down following a move away and long standing TYA Trustee, Graham Lumb has stepped down after over 20 years of support. We are hugely grateful for Sam and Graham's support and wish them both the best of luck. Lorna Morrow has taken over as Chair with Jamie McCubbin supporting as Vice Chair.

Fundraising disclosures

Our Funders

We are extremely grateful to the continued financial support and investment from: Scottish Borders Council; Bank of Scotland Foundation, National Lottery, Saints and Sinners Club, Children In Need, Community Jobs Scotland, Kickstart and Garfield Weston

We are also extremely grateful for new financial support from South of Scotland Enterprise (SOSE), SCVO Adapt and Thrive, Tesco Groundworks, Arnold Clark Foundation, Youth Link Scotland, Peebles Common Good Fund and Scottish Borders Social Enterprise Chamber.

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 financial position, but we are ever mindful of the funding environment and the need to secure essential funding to continue providing a relevant and meaningful youth service in the years ahead.

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

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

Aims and key objectives for future periods

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 continue to grow and we will continue to work towards sustainability and reducing our reliance on grant funding.

We see this as vital in ensuring continuity of service provision and retention and development of our staff team.

Our future plans include closer collaboration with our local High School to support alternatives for young people who refuse to attend school.

Young people view our youth clubs as safe spaces. We want to support learning through youth work principles of voluntary engagement, giving young people an opportunity to engage with teaching resources and project based/vocational learning on their terms in a space they feel safe in. This could be very powerful.

We also want to increase our out of school-evening, weekend and holiday time provision to reach more young people and encourage greater access to advice, information and opportunities.

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.

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 9.12.22 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 9.12.22 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 2022 which are set out on pages 11 to 22.

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: 9-12-22

Tweeddale Youth Action

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		33,724	154,451	188,175
Other trading activities		14,247	-	14,247
Other income		2,500	-	2,500
Total Income		<u>50,471</u>	<u>154,451</u>	<u>204,922</u>
Expenditure on:				
Charitable activities		<u>(51,486)</u>	<u>(155,498)</u>	<u>(206,984)</u>
Total Expenditure		<u>(51,486)</u>	<u>(155,498)</u>	<u>(206,984)</u>
Net movement in funds		(1,015)	(1,047)	(2,062)
Reconciliation of funds				
Total funds brought forward		<u>59,305</u>	<u>24,456</u>	<u>83,761</u>
Total funds carried forward	16	<u>58,290</u>	<u>23,409</u>	<u>81,699</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		45,782	138,834	184,616
Other trading activities		7,303	-	7,303
Other income		1,340	-	1,340
Total Income		<u>54,425</u>	<u>138,834</u>	<u>193,259</u>
Expenditure on:				
Charitable activities		<u>(37,048)</u>	<u>(126,015)</u>	<u>(163,063)</u>
Total Expenditure		<u>(37,048)</u>	<u>(126,015)</u>	<u>(163,063)</u>
Net movement in funds		17,377	12,819	30,196
Reconciliation of funds				
Total funds brought forward		<u>41,928</u>	<u>11,637</u>	<u>53,565</u>
Total funds carried forward	16	<u>59,305</u>	<u>24,456</u>	<u>83,761</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 16.

Tweeddale Youth Action

**(Registration number: SC036135)
Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	44,292	22,905
Current assets			
Stocks	13	50	50
Debtors	14	6,043	6,249
Cash at bank and in hand		<u>109,293</u>	<u>79,477</u>
		115,386	85,776
Creditors: Amounts falling due within one year	15	<u>(77,979)</u>	<u>(24,920)</u>
Net current assets		<u>37,407</u>	<u>60,856</u>
Net assets		<u>81,699</u>	<u>83,761</u>
Funds of the charity:			
Restricted funds		23,409	24,456
Unrestricted income funds			
Unrestricted funds		<u>58,290</u>	<u>59,305</u>
Total funds	16	<u>81,699</u>	<u>83,761</u>

The financial statements on pages 11 to 22 were approved by the trustees, and authorised for issue on 9.12.22 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 2022

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 October 2019) - (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

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:

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.

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.

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.

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2022

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	Depreciation method and rate
Plant and machinery	25% straight line
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.

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2022

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 they do 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 its 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 expense in the profit and loss account.

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 2022

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Donations and legacies;				
Donations from individuals	2,242	-	2,242	3,494
Grants, including capital grants;				
Government grants	31,482	154,451	185,933	181,122
	<u>33,724</u>	<u>154,451</u>	<u>188,175</u>	<u>184,616</u>

3 Income from grants

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Bank of Scotland	-	16,457	16,457	23,170
Scottish Borders Council	15,693	11,813	27,506	24,693
Youth Link	-	4,348	4,348	-
SBC CLD	8,323	-	8,323	-
Robertson Trust	-	5,098	5,098	4,902
The Bridge	-	-	-	500
Garfield Weston	-	6,414	6,414	15,000
Big Lottery	-	294	294	12,129
The Ryvoan Trust	-	-	-	2,000
BBC Children in Need	-	9,911	9,911	9,863
SCVO	-	13,372	13,372	18,495
STV Corona Fund	-	-	-	2,000
STV Children's Appeal	-	-	-	2,000
Arnold Clark	-	1,000	1,000	-
Government JRS	-	-	-	23,298
Youth Borders	2,466	27,240	29,706	1,344
SEStran	-	-	-	745
SBC Community Fund	-	25,265	25,265	1,071
First Port	-	22,502	22,502	-
SBC Covid	-	-	-	17,500
Peebles Common Good	-	6,337	6,337	-
SBC Leader	-	-	-	22,412
Youth Scotland	-	1,900	1,900	-
SBC Seedcorn	-	2,000	2,000	-
SBC Cookery	-	500	500	-
SBC Mental Health	5,000	-	5,000	-
	<u>31,482</u>	<u>154,451</u>	<u>185,933</u>	<u>181,122</u>

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from other trading activities

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Trading income;			
Sales of goods and services	<u>14,247</u>	<u>14,247</u>	<u>7,303</u>
	<u>14,247</u>	<u>14,247</u>	<u>7,303</u>

5 Other income

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Rental income	<u>2,500</u>	<u>2,500</u>	<u>1,340</u>

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Expenditure on charitable activities

	Note	Unrestricted funds		Total	Total
		General	Restricted	2022	2021
		£	£	£	£
Staff costs		17,557	115,274	132,831	117,141
Allocated support costs		31,804	40,224	72,028	44,053
Governance costs		2,125	-	2,125	1,869
		<u>51,486</u>	<u>155,498</u>	<u>206,984</u>	<u>163,063</u>
			Activity undertaken directly	Total	Total
			£	2022	2021
				£	£
Staff travel			420	420	63
Establishment costs			3,711	3,711	5,368
Insurance			4,059	4,059	2,772
Light and heat			2,900	2,900	1,802
Telephone			1,161	1,161	1,570
Postage and printing			164	164	491
Stationery and computer supplies			247	247	400
Subscription and memberships			1,259	1,259	1,511
Young person activities			14,533	14,533	7,176
Maintenance and repairs			21,978	21,978	5,303
Training			24	24	710
Tuck shop costs			8,179	8,179	3,777
Minibus hire			1,804	1,804	-
Advertising			413	413	280
Website renewal			477	477	419
Volunteer costs			147	147	579
Depreciation			6,059	6,059	8,223
Sundry			1,633	1,633	1,018
Bank charges			53	53	123
Vehicle expenses			2,514	2,514	2,468
Bad debts			293	293	-
			<u>72,028</u>	<u>72,028</u>	<u>44,053</u>

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2022

£49,361 (2021 - £26,997) of the above expenditure was attributable to unrestricted funds and £22,666 (2021 - £17,056) to restricted funds.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Independent examiner fees			
Examination of the financial statements	800	800	800
Legal fees	1,325	1,325	1,069
	2,125	2,125	1,869

8 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.

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	124,520	112,419
Social security costs	6,208	2,866
Pension costs	2,103	1,856
	132,831	117,141

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:

	2022 No	2021 No
Employees	15	15

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

10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	800	800

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2022

11 Taxation

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

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Computer equipment £	Plant and machinery £	Total £
Cost						
At 1 April 2021	-	11,861	15,662	26,758	58,903	113,184
Additions	21,046	-	-	5,501	900	27,447
At 31 March 2022	21,046	11,861	15,662	32,259	59,803	140,631
Depreciation						
At 1 April 2021	-	11,311	6,607	26,758	45,603	90,279
Charge for the year	-	138	2,264	311	3,347	6,060
At 31 March 2022	-	11,449	8,871	27,069	48,950	96,339
Net book value						
At 31 March 2022	21,046	412	6,791	5,190	10,853	44,292
At 31 March 2021	-	550	9,055	-	13,300	22,905

13 Stock

	2022 £	2021 £
Stocks	50	50

14 Debtors

	2022 £	2021 £
Trade debtors	3,923	343
Prepayments	2,120	5,906
	6,043	6,249

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,428	6,505
Other taxation and social security	2,130	1,242
Other creditors	5,641	1,283
Accruals	65,780	15,890
	77,979	24,920

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General	59,305	50,471	(51,486)	58,290
Restricted funds				
Restricted funds	24,456	154,451	(155,498)	23,409
Total funds	83,761	204,922	(206,984)	81,699
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General	41,928	54,425	(37,048)	59,305
Restricted funds				
Restricted funds	11,637	138,834	(126,015)	24,456
Total funds	53,565	193,259	(163,063)	83,761

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 2022

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	29,664	14,628	44,292
Current assets	91,939	23,447	115,386
Current liabilities	(63,313)	(14,666)	(77,979)
Total net assets	<u>58,290</u>	<u>23,409</u>	<u>81,699</u>