

Tweeddale Youth Action

A Scottish Charitable Incorporated Organisation

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Tweeddale Youth Action

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Tweeddale Youth Action

Reference and Administrative Details

Trustees

Mrs L Morrow, Chair of Trustees
Mrs C Maxwell Stuart
Mrs M Stark
Mrs G Mitchell
Mr J McCubbin
Mrs M Adcock
Mrs Charlotte Reid (appointed 1 April 2022)
Mrs C Clarke (retired 1 April 2022)

Principal Office

Old Corn Exchange
School Brae
Peebles
EH45 8AT

Charity Registration Number

SC036135

Independent Examiner

David Campbell
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

Monday-Friday daytimes:

Stepping Stones one to one support and small group work (Peebles and Innerleithen)

Food Punks cookery and hospitality sessions (Peebles, Innerleithen and wider)

Monday

Drop-in (Innerleithen 6-8pm)

Digital media session (Peebles 4-6pm)

Tuesday

Food Punks cookery channel filming (Peebles 10-3pm)

New Food Punks after school cookery and meal (Peebles 4-6pm)

New arts session, initially focused on "zines", then moving to other mediums (Peebles 6-8pm)

Wednesday Drop-in (Peebles 6-8pm)

Thursday Drop-in (Innerleithen 6-8pm)

Friday

5 a side football (Peebles 3-4pm)

Natural Magic (Peebles 5-6.30pm)

Drop-in (Peebles 7-9pm)

Weekends: Ad-hoc Food Punk events and trips away.

Across all activities Tweeddale Youth Action has created 4,281 youth work opportunities from 187 active members throughout the year.

Drop-ins

Drop-ins remain at the heart of our engagement with young people. Casual, commitment free access helps young people feel confident to dip their toe in the water and come in to see what we're all about.

Our typical service user doesn't access uniformed, sports or music groups or other extra-curricular activity and TYA is sometimes one of very few positive factors in their lives.

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, and take part in activities and learning on their terms. We offer a sense of belonging that is often not felt 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.

There are a variety of activities on offer, including the usual table tennis and pool but accessing free food at the youth club is becoming increasingly important to young people who attend.

Food Punks

Food Punks continues to grow and grow under chef Stuart Clink's direction. It has been a very busy year of events but it has also been a busy year of securing some incredible outcomes for the young people who volunteer and work within the Food Punks project.

We were also busy refining our pizza making...Keep an eye out for Project Pizza in future reports.

Tweeddale Youth Action

Trustees' Report

We even managed to establish a digital presence through a collaborative project with our local food bank. For more info, please visit our YouTube Food Punks channel <https://www.youtube.com/@foodpunksofficial>

All of which has given a sense of purpose and helped to feed young people's desire to learn and improve.

Being good at something shouldn't be something to be ashamed of and we show young people that it's ok to be good at stuff and that it's ok to try.

Food Punks know they are needed and that their contribution is valued. This helps improve self esteem and aspirations.

Through Food Punks young people have improved their communication skills and social interactions. They have learnt the importance of time keeping and reliability. They have felt the heat and the pressure-and have come out the other side with that wonderful feeling of a job well done.

This year, Food Punks has worked with 35 young people and has supported 12 of them into paid employment, including 4 y/p now employed part time directly by us.

Bike Punks

Our Innerleithen workshop enables us to continue teaching metal work and bicycle repair skills to young people. We are teaching skills that local employers need and value, particularly as the Tweed Valley becomes increasingly well known for cycling. This is an important opportunity for young people who don't fit the academic mold, especially considering the soon to arrive mountain bike innovation centre on our door step in Innerleithen.

Out and About

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.

This years excursions have included a residential trip to Broomlee (huge thanks to Richard and his team for their fund raising support that enabled us to come); M&D's theme park, beaches (loads), Football at Easter Road, East Links, Ryze, Camera Obscura, city trips to Edinburgh and Glasgow, Xtreme Karting, motorcross (thank you RUTS!) and Youth Beatz music festival among much else.

Art

Art and creative expression is a hugely important offering and gives our young people an opportunity to use their voice and express themselves in a different way.

Natural Magic engaged a group of girls who rarely, if ever attended other TYA activities. Creating this separate space gave these young people an opportunity to explore the world around them in a different way.

Artist Scott Hawkins delivered a 6 week block of "zine" making sessions. These mini, self publishing magazines gave our young people a chance to explore the media and social norms and express some of the anger and sadness they sometimes feel.

We set this project up to light a fire under our young people and give them a safe outlet to use their voice.

We never expected to create something that would be sold in our local comic shop-nor be displayed in our local museum! Huge thanks to Scott, to Peebles Comics and Games and Peebles Museum staff for blowing on the embers and helping to create something so special.

Plans for the coming year include graffiti and sub culture.

What else?

Once again we have distributed Scottish Government and local authority funding to families in need, as well as opening up our Peebles Youth Clubs for an extra evening a week during the winter to offer a safe warm space and a free hot meal.

We continue to offer free food for hungry young people as and when we can but we are reliant on volunteer support to make that happen. We often have in excess of 30 young people attending-and sometimes more than 40. That requires quite a bit of preparation and service delivery.

Our aim for the future is for Food Punk trainees to help us meet this need-young people volunteering and helping young people.

Buildings and improvements

Tweeddale Youth Action

Trustees' Report

Our Innerleithen Youth Club is a much more inviting and welcoming space now that it has been painted and is fully carpeted.

There is still plenty more to do, not least including the need for a more efficient and cost-effective heating system for the colder months but the headline news is that TYA owns a dedicated youth work space that gives local young people a youth work legacy for the future.

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. We are working to update our website with up to date and useful information from the inputs we deliver at our youth clubs. We hope that our relationships with young people and parents will encourage them to also seek help from us digitally outside of project opening hours.

Stepping Stones worker Aaron continued to deliver one to one and small group work with identified young people. Once again he has secured some positive outcomes from young people accessing this support. Stepping Stones serves as a bridge between y/p and TYA (and external) activities and opportunities.

Peebles High School:

Our relationship with Community Learning and Development (CLD) and Peebles High School continues to grow. TYA has expertise in building positive relationships with young people and delivering informal education. This has now been recognised with financial support from Peebles High School for a pilot project of youth work inputs during the school day.

In many ways we share similar aspirations and want the best for our young people but we do need to be clear and ensure we remain true to youth work and that what we deliver is based on youth work principles-the most important of all being that young people choose to take part-or not.

This is uncharted water for us and for Peebles High School but this year's pilot has achieved some very positive outcomes and we are hopeful that our relationship will continue to grow.

We are far from alone in exploring how to work collaboratively with our local schools and we are part of a National youth work conversation to encourage meaningful dialogue between youth work agencies and education.

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.

2022/23 has been another busy and exciting year of opportunities, growth and development. During this year we have increased our output with new offerings such as 5 a side football and our digital media project. The cohort of young people accessing our youth clubs has also grown and we have seen some good examples of positive change and progress from our young people.

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

During the year our team was:

Full time Manager David Hodson
Business Development Officer/ Food Punks Lead Stuart Clink
Youth Worker, Aaron Thomson
Youth Worker Elisa Smith
Trainee Youth Worker Chloe Lacey (supported employment)
Sessional Youth Worker Bruno Giegerich
Youth Club Assistant Amber Lauder (supported employment)
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)
Sessional Youth Worker Kris Chapman
Sessional Youth Worker Conor Bangham
Senior Youth Worker Ruth Elvin
Food Punks Digital Content Creator Aidan Duckworth

There have been several changes within the staff team but most notably we have welcomed Youth Workers; Kris Chapman, Conor Bangham and Ruth Elvin to our team.

Other changes within the team have included Community Jobs Scotland and Kickstart supported employment placements Amber, Jocelyn, Sergei, Rhian and Alex completing their work placements with us and moving on into full time paid employment and further education.

Sessional Youth Worker Bruno Giegerich has moved on and our digital content creator, Aidan Duckworth has also moved on following the completion of our Food Punks digital channel cookery sessions-more on that later.

Volunteers and supporters also bring valuable support for which we are very grateful.

Tweeddale Youth Action

Trustees' Report

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.

Former TYA Chair, Christine Clarke has stepped down as a Trustee but remains in a supporting role for child protection and safe guarding concerns. We thank Chris for her considerable service and hardwork!

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, Arnold Clark Foundation, Hugh Fraser Foundation, Youth Link Scotland Cashback,

We are also extremely grateful for new financial support from Orcome Trust, Community Led Locality Development (CLLD), No One Left Behind, Youth Borders and Peebles High School

Their collective financial support has enabled us to continue supporting young people and making a positive difference in their lives.

Outside of these funding awards we would also like to thank local businesses and the wider community for their donations and financial support.

We remain 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.

We are, as ever focused on sustainability and reducing our reliance on external funding.

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.

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 8/12/23 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^{8/12/23}..... 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 2023 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAS.

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: 11/1/23

Tweeddale Youth Action

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		28,733	181,086	209,819
Other trading activities		20,764	15,000	35,764
Investment income	5	60	-	60
Other income		5,011	-	5,011
Total Income		54,568	196,086	250,654
Expenditure on:				
Charitable activities		(72,407)	(177,679)	(250,086)
Total Expenditure		(72,407)	(177,679)	(250,086)
Net movement in funds		(17,839)	18,407	568
Reconciliation of funds				
Total funds brought forward		58,290	23,409	81,699
Total funds carried forward	17	40,451	41,816	82,267
	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		50,471	154,451	204,922
Expenditure on:				
Charitable activities		(51,486)	(155,498)	(206,984)
Total Expenditure		(51,486)	(155,498)	(206,984)
Net movement in funds		(1,015)	(1,047)	(2,062)
Reconciliation of funds				
Total funds brought forward		59,305	24,456	83,761
Total funds carried forward	17	58,290	23,409	81,699

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

The funds breakdown for 2022 is shown in note 17.

Tweeddale Youth Action

(Registration number: SC036135)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	38,396	44,292
Current assets			
Stocks	14	100	50
Debtors	15	12,001	6,043
Cash at bank and in hand		89,826	109,293
		101,927	115,386
Creditors: Amounts falling due within one year	16	(58,056)	(77,979)
Net current assets		43,871	37,407
Net assets		82,267	81,699
Funds of the charity:			
Restricted funds		41,816	23,409
Unrestricted income funds			
Unrestricted funds		40,451	58,290
Total funds	17	82,267	81,699

The financial statements on pages 11 to 22 were approved by the trustees, and authorised for issue on 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 2023

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

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.

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.

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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.

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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 2023

2 Income from donations and legacies

	Unrestricted funds		Total 2023 £	Total 2022 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	4,617	-	4,617	2,242
Grants, including capital grants;				
Government grants	24,116	181,086	205,202	185,933
	<u>28,733</u>	<u>181,086</u>	<u>209,819</u>	<u>188,175</u>

3 Income from grants

	Unrestricted funds		Total 2023 £	Total 2022 £
	General £	Restricted funds £		
Bank of Scotland	-	3,873	3,873	16,457
Scottish Borders Council	16,439	10,000	26,439	27,506
Youth Link	-	2,854	2,854	4,348
SBC CLLD	677	19,647	20,324	8,323
Robertson Trust	-	-	-	5,098
Orcome Trust	-	3,000	3,000	-
Garfield Weston	-	23,292	23,292	6,414
National Lottery Young Start	-	13,514	13,514	294
SBC No One Left Behind	-	5,627	5,627	-
BBC Children in Need	-	10,715	10,715	9,911
SCVO	-	45	45	13,372
SBC Easter	-	2,366	2,366	-
SBC Innerleithen	7,000	-	7,000	-
National Lottery Improving Lives	-	23,507	23,507	-
SBC Family Wellbeing	-	3,850	3,850	-
Tesco	-	500	500	-
Hugh Fraser Foundation	-	1,403	1,403	-
Arnold Clark	-	1,000	1,000	1,000
Borders Children	-	250	250	-
Youth Borders	-	-	-	29,706
South of Scotland Enterprise	-	7,882	7,882	-
SBC Community Fund	-	13,263	13,263	25,265
First Port	-	27,498	27,498	22,502
Peebles Common Good	-	-	-	6,337
SBC Get Into Summer	-	6,000	6,000	-
Youth Scotland	-	-	-	1,900
SBC Seedcorn	-	-	-	2,000
SBC Cookery	-	1,000	1,000	500
SBC Mental Health	-	-	-	5,000
	<u>24,116</u>	<u>181,086</u>	<u>205,202</u>	<u>185,933</u>

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Trading income;				
Sales of goods and services	20,764	-	20,764	14,247
Other trading income	-	15,000	15,000	-
	20,764	15,000	35,764	14,247

5 Investment income

	Unrestricted funds	Total 2023
	General £	£
Interest receivable and similar income;		
Interest receivable on bank deposits	60	60
	60	60

6 Other income

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Rental income	5,011	5,011	2,500
	5,011	5,011	2,500

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2023

7 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2023	Total 2022
		General £	Restricted funds £	£	£
Staff costs		31,484	135,229	166,713	132,831
Allocated support costs		38,665	42,450	81,115	72,028
Governance costs		2,258	-	2,258	2,125
		<u>72,407</u>	<u>177,679</u>	<u>250,086</u>	<u>206,984</u>
			Activity undertaken directly £	Total 2023 £	Total 2022 £
Staff travel			689	689	420
Establishment costs			3,258	3,258	3,711
Insurance			6,480	6,480	4,059
Light and heat			5,487	5,487	2,900
Telephone			1,066	1,066	1,161
Postage and printing			12	12	164
Stationery and computer supplies			711	711	247
Subscription and memberships			1,595	1,595	1,259
Young person activities			27,520	27,520	14,533
Maintenance and repairs			11,885	11,885	21,978
Training			250	250	24
Tuck shop costs			8,940	8,940	8,179
Minibus hire			1,382	1,382	1,804
Advertising			-	-	413
Website renewal			389	389	477
Volunteer costs			923	923	147
Depreciation			5,896	5,896	6,059
Bank charges			102	102	53
Sundry			1,303	1,303	1,633
Vehicle expenses			3,227	3,227	2,514
Bad debts			-	-	293
			<u>81,115</u>	<u>81,115</u>	<u>72,028</u>

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2023

£38,665 (2022 - £49,361) of the above expenditure was attributable to unrestricted funds and £42,450 (2022 - £22,667) to restricted funds.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Independent examiner fees			
Examination of the financial statements	800	800	800
Legal fees	1,458	1,458	1,325
	2,258	2,258	2,125

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:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	158,542	124,520
Social security costs	5,366	6,208
Pension costs	2,805	2,103
	166,713	132,831

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:

	2023 No	2022 No
Employees	15	15

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

11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	800	800

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2023

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Computer equipment £	Plant and machinery £	Total £
Cost						
At 1 April 2022	21,046	11,861	15,662	32,259	59,803	140,631
At 31 March 2023	21,046	11,861	15,662	32,259	59,803	140,631
Depreciation						
At 1 April 2022	-	11,449	8,871	27,069	48,950	96,339
Charge for the year	-	103	1,698	1,375	2,720	5,896
At 31 March 2023	-	11,552	10,569	28,444	51,670	102,235
Net book value						
At 31 March 2023	21,046	309	5,093	3,815	8,133	38,396
At 31 March 2022	21,046	412	6,791	5,190	10,853	44,292

14 Stock

	2023 £	2022 £
Stocks	100	50

15 Debtors

	2023 £	2022 £
Trade debtors	3,562	3,923
Prepayments	8,439	2,120
	12,001	6,043

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,745	4,428
Other taxation and social security	2,057	2,130
Other creditors	4,031	5,641
Accruals	45,223	65,780
	58,056	77,979

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General	58,290	54,568	(72,407)	40,451
Restricted funds				
Restricted funds	<u>23,409</u>	<u>196,086</u>	<u>(177,679)</u>	<u>41,816</u>
Total funds	<u>81,699</u>	<u>250,654</u>	<u>(250,086)</u>	<u>82,267</u>
	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	<u>24,456</u>	<u>154,451</u>	<u>(155,498)</u>	<u>23,409</u>
Total funds	<u>83,761</u>	<u>204,922</u>	<u>(206,984)</u>	<u>81,699</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 2023

18 Analysis of net assets between funds

	Unrestricted funds		Total funds £
	General £	Restricted funds £	
Tangible fixed assets	27,826	10,570	38,396
Current assets	23,794	78,133	101,927
Current liabilities	(11,169)	(46,887)	(58,056)
Total net assets	<u>40,451</u>	<u>41,816</u>	<u>82,267</u>