



**HAWICK COMMON GOOD FUND
APPLICATION FOR FINANCIAL ASSISTANCE**

<p><u>Applicant Details</u> Name and Address of Applicant/Organisation:</p> <p>Telephone No:</p> <p>Email:</p>	<p>Escape Youth Services Hawick Youth Centre Havelock Street Hawick TD97BB</p>
<p>Address to which payment should be made:</p>	<p>As above</p>
<p><u>Activities</u> Please supply a brief description of the activities of your organisation and the benefits it brings to the local community:</p>	<p>Escape Youth Services is a locality wide youth provision delivering youth work opportunities throughout the Teviot and Liddesdale area of the Scottish Borders to young people aged 8-18. Our vision is to enhance the lives of young people, building a positive future, by developing and sustaining a supportive service where young people can succeed and increasing the range, quantity and quality of youth-led provision.</p> <p>At present, we offer 5 weekly drop-ins at Escape Youth Café in the main town of Hawick (Tuesday, Wednesday, Thursday, Friday and Saturday) and one in Denholm village (Fridays), run additional activities in the school holiday periods, and targeted group work including work with all P7 pupils ahead of their transition to High School and 1st Year support groups.</p> <p>In 2017, our drop-in figures saw over 4000 attendances, over 200 members registered, over 100 active members (attended twice or more in the last 3 months) and more than 200 volunteering opportunities taken up by young people.</p> <p>We work closely with other youth provisions and services in the locality and organisations working with children and young people across the Scottish Borders. This includes schools, social work, home school link workers, Community Learning and Development, health and specialist agencies. We may work with local groups/organisations and other service provisions from time-to-time depending on ongoing projects e.g. local park/museum/arts development for a heritage or outdoor project.</p> <p>Over the years this has included a variety of projects including targeted group work in schools, work with all Primary 7 pupils ahead of their transition to High School, additional programmes in the school holidays and meet regularly through the Youth Services Subgroup involving all partners in the area working with young people to</p>

	<p>network, address gaps in provision and develop new projects. We also meet regularly with the managers of the 6 other lead voluntary youth organisations across the Scottish Borders. This is facilitated by YouthBorders (area association of YouthScotland) from which we also get ongoing support/advice, training opportunities and have developed Borders Wide projects as an affiliated member.</p>
<p><u>Assistance Requested</u> Please indicate the sum requested and the purpose for which it will be used:</p>	<p>We require the sum of £4000 to enable us to hold an Awards ceremony for local young people – ‘Top Teri Awards 2018’ - to recognise achievements of young people aged 9-25.</p> <p>We previously ran the event back in 2012 with great success and with 2018 being the Year of Young People felt it was appropriate to make it's return.</p> <p>The event is designed to recognise young people's achievement within the community and an opportunity to showcase the positive impact young people are making in our society.</p> <p>Young people today often get negatively portrayed in the media & as a group get negative labels due largely to a minority of society.</p> <p>The Awards however will acknowledge the many young people locally who give something back, go out of their way to help others, have strived in their chosen field, have overcome a difficulty in their life or who just did that special something that went unrecognised. The Awards enable us to appreciate the difference our young people are making & to highlight individuals achieving in the community and give them the recognition they deserve. Nominations for 10 award categories will come from the public (including schools and partner agencies) & winners selected by a panel including young people from out with the area. 3 finalists for each category will attend the event along with guests and performances will take place throughout the evening from local young talent in a range of fields.</p> <p>The £4000 will go towards hall hire, sound and light, marketing and promotion, table and crockery hire, catering, decoration, ballet boxes for nominations, and ‘goody bags’ for finalists.</p>
When will the donation be required:	Mid September
<p>If this is a one-off project then please give the following details –</p> <p>Date (s):</p> <p>Estimated total cost:</p> <p>Funds already raised by applicant's own efforts:</p> <p>Funds raised or expected to be raised from other sources (please state sources):</p>	<p>26th October</p> <p>£5500</p> <p>£500. We run various fundraisers throughout the year to assist with all of our activities, raising in the region of £4000 per annum.</p> <p>We hope to raise a minimum of £1000 in sponsorship for the event through local businesses and organisations.</p>

Other information

If you have other information which you feel is relevant to this application please provide details including details of any previous assistance given:

The idea was originally developed in 2011 by the local Youth Services Subgroup which comprised of local professionals working with young people including youth work managers, home school link worker, careers, health, education and specialist services such as LGBT & Penumbra and taken forward by Escape.

A Borders-wide Awards event was then developed from the success of Top Teri's and although this still runs annually, it was felt by the Board at Escape that there is still a strong need to promote young people's successes and stories within their own town. Holding it at this time of year would enable us to put 'winners' forward for nominations at the Borders Wide event which takes place around March each year and the Young Scot Awards nationally.

We appreciate that although young peoples' achievements are recognised in school, this is limited in the community and in particular for non-academic areas. There are many local youths volunteering, achieving in sport, music, arts, assisting with community projects, carers in the community etc and feel that a need to recognise their input to the community is essential. Not only would the young people receive this recognition, have increased feelings of confidence & belonging to their community, their achievements would promote positives stories of young people making a difference. Members of the public can have their say as well as groups/clubs & organisations with limited resources allowing these young people's achievements to be acknowledged.

The Awards will not only increase the number of young people gaining recognition for their achievements but increase the positive stories of local young people leading to improved relationships and community perception of it's youth. Alongside this we would hope that young peoples' knowledge of and participation in existing services and youth work projects will increase through promotion of the awards and what's available locally and that they will feel valued and listened to as a result of them being able to nominate and involved in the planning process through our existing membership and/or assisting and performing at the event.

We would like to build on the success of 2012 and celebrate our young people and what better way to do so in the Year of Young People.

Quote from 2012 event:

"It was so brilliant to see young people being recognised for what they had achieved. In school it tends to be academic excellence but for me that pales into insignificance compared to what the winners and runners up achieved on Friday night".

"For me, it was so nice to see many former pupils who we have struggled with in previous years come through as talented individuals and committed citizens. It really shows the value of youth work within and beyond schools in ensuring that all the capacities of CfE are taken forward. It also, in so many ways, cements the partnership work that we now carry out together and is a massive step forward from previous years".

We received support of £5000 from the Common Good Fund in 2016 for a shortfall in sessional staffing costs to enable us to continue to run our drop-in service at the 5 night a week level. We have sustained this since the grant and continue to work hard to support our core ongoing activities and develop new and innovative projects wherever possible

	in order to best meet the needs and support our local young people and the wider community.
<u>Equal Opportunities</u> State how you take account of equal opportunities legislation by including all sections of the community (include child protection, vulnerable adult legislation if relevant, disability, promotion of equality of access to services irrespective of race, gender, age sexual orientation, religious or political beliefs).	Our organisation aims to encourage membership from all members of the community aged 9-18. An Equal Opportunities and Child Protection Policy are in place to positively promote inclusion of all young people in the area. All volunteers and staff take part in induction training discussing and considering values based on gender, ethnicity, disability, health and safety and child protection issues to ensure all young people are treated with respect and attend additional training/CPD in areas such as LGBT and additional needs in order to fully support all members who access the service. Within our drop-in service and additional programme work we run sessions and workshops in relation to aspects of equal opportunities legislation to raise awareness and challenge any negative attitudes to instil an acceptance and inclusive nature amongst our members and in all our work.
<u>Declaration</u> I hereby make application for assistance as set out above and certify that the information I have provided is accurate Signed: Sian Snowdon Position Held: Manager Date: 19.08.18	
Note: All applications from organisations MUST be accompanied by a copy of the latest audited accounts. Completed application forms, accounts and any supporting documents are circulated with the agenda and are available on the Council's public website. Following the event/project the evaluation form must be completed and returned.	
This completed form, accounts and any supporting details should be submitted to Judith Turnbull Democratic Services Officer, Scottish Borders Council, Council Headquarters, Newtown St Boswells, TD6 0SA. Telephone 01835 826556	

Company registration number: SC431246

Charity registration number: SC035939

Escape Youth Services

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2017

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Escape Youth Services

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Escape Youth Services

Reference and Administrative Details

Trustees	C M Anderson C Anderson R J Jones
Secretary	S Snowdon
Principal Office	Hawick Youth Centre Havelock Street Hawick Scotland TD9 7BB The charity is incorporated in Scotland.
Company Registration Number	SC431246
Charity Registration Number	SC035939
Independent Examiner	David Campbell Deans 27 North Bridge Street Hawick TD9 9BD

Escape Youth Services

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2017.

Objectives and activities

Objects and aims

The principal objects of the company are the advancement of education by developing and sustaining a supportive service for young people in Hawick and district, as defined by the TD9 postcode (area of benefit), where young people can succeed. And also the provision of recreational facilities, or the organisation of recreational activities with the object of improving the condition of life for young people and only in relation to recreational facilities or activities which are primarily intended for persons who need them by reason of their age; by increasing the range, quantity and quality of youth-led provision in the area of benefit, based on identified need, and by increasing youth participation within the service and community, strengthening relationships and acknowledging young people as valued citizens.

Achievements and performance

Staff continue to develop their skills, expertise and knowledge and have attended a variety of training opportunities including the Youth Scotland Big Skills training weekend covering a range of practical workshops to use in drop-in's, Teenage Relationships and Sexual Exploitation, LGBT awareness, CPD craft sessions.

Staff and Board members also took part in an organisational Health Check with Investors in People which produced a report stating how well we do to engage with young people and support the young work force.

- At present we are the only generic youth provision open in the evenings for young people to attend across the locality
- Throughout 2017, 42 young people volunteered their time and helped us raise over £3000.
- Of those aged 12 and over, 17 members are working towards or have achieved Saltire Awards with 3 members working towards their 200 hours award
- Members collectively volunteered over 200 hours

Drop-in Services:

NE
2017

Throughout 2017 our drop-in service saw over 3500 attendances and over 150 active members.

Drop-in activities continue to offer a wide range of opportunities for our members to participate in from sports, baking and cooking, crafts, arts and multi-media, hobbies and interest, news and culture, life skills and issue-based subjects including bullying, peer pressure, drugs and alcohol, sexual health and health and well being.

We have continued to run successful programmes in the school holiday periods, Easter and Summer and a number of trips throughout the year including bowling, Rugby Autumn Test Match and Ryze trampoline park.

Additional Projects and Partnership Work:

- Partnership work run in the school holiday periods and small group work in schools and the community resulted in a further 500 attendances.
- Additional group work and programmes have included:
 - youth committee meeting regularly
 - 2 weeks of activities in the April holidays
 - a 4-day Summer Programme
 - Hawick Music Initiative
 - 1st Year Support Group
 - P7 Transitions Work with all feeder primary schools
 - Living With Parents Workshop with P6 pupils and parents
- We continue to be involved in the Learning Community Partnership meetings/development and plan.
- Work with Youth Borders on future sustainability to secure longer term funding continues in addition to monthly meetings with all 7 lead youth work organisation managers.

Escape Youth Services

Trustees' Report

The Board would like to acknowledge the commitment and dedication of our former Senior Youth Worker Wendy Wilson, who sadly passed away in August 2017. Wendy was an integral part of our organisation since she joined us in 2009. She was admired and respected by the young people that came through our doors; always worked to the best of her ability with pride and passion and went over and above time and time again to support young people, to raise funds and raise the profile of our work wherever she went. She will be hugely missed by all and will be honoured in our work and activities going forward.

Financial review

Policy on reserves

The management committee has examined the requirements for reserves in light of the main risks to the charity. As highlighted, the reserves are not at a level to maintain the charity and it remains the strategy of the company to continue to build these reserves through planned operating surpluses.

Principal funding sources

- Thanks to our ongoing external funders this year, the Robertson Trust, Children in Need, Scottish Borders Council Children and Young People's Learning Group, Cashback for Communities Fund, Comic Relief, Scottish Borders Quality of Life Fund and Creative Scotland's Youth Music Initiative for their continued support.
- Thanks must also be given to Hawick Common Good Fund, The Souter Trust, The Silverhill Trust and the STV Appeal for supporting sessional staffing and we acknowledge LiveBorders continued support through our Service Level Agreement.
- Thanks also to The Screwfix Foundation, The Coop Local Community Fund and Awards for All for enabling us to renew our heating system on both levels of our main premises.
- Our most recent Award from Cashback for Communities Grow Fund will allow us to develop our on-site allotment over the coming year.
- 2017 saw over £13,000 raised through events including coffee mornings, bag packing, craft stalls, small lets; and donations from Jean Bruce, Scottish Borders Housing Association, Emtelle, Ruth Jones, Hawick Pantomime Group and Wendy Wilson. We cannot thank these organisations and individuals; our members, parents, carers and the wider community enough for supporting all of our fundraising events throughout the last year, assisting us to generate much needed income for Escape.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the directors wish. Monies not immediately required can be invested in such investments or securities or property as may be thought fit.

Plans for future periods

Activities planned to achieve aims

- To continue to improve the non-formal learning environment by creating inclusive, participative settings in which the voice and influence of young people are championed
- To develop, support and deliver further targeted youth work in relation to identified need
- To further develop and support youth volunteering, recognise achievements and offer accreditation where appropriate
- To continue to source funding to upgrade the youth café facility and further investigate ideas for income generation to support the longer-term sustainability of the organisation
- To continue to work with Youth borders and the 7 lead youth work organisations across the Borders to secure long-term funding and develop the partnership model to best meet the needs of young people throughout the Scottish Borders.

Structure, governance and management

Nature of governing document

The company, which is a recognised charity in Scotland, is a charitable company limited by guarantee and was set up by a Memorandum of Association on 28 August 2012.

Escape Youth Services

Trustees' Report

Recruitment and appointment of trustees

All of the organisations trustees are appointed or reappointed by the members at the annual general meeting, which is held in January each year.

Induction and training of trustees

New directors undergo an induction process which briefs them on their obligations under legislation, the decision making processes, the business plan and the recent financial performance.

Organisational structure

The Company has a Board of Directors who meet monthly and are responsible for the strategic direction and policy of the charity. At present the committee has four members from a variety of backgrounds relevant to the work of the charity. A scheme of delegation is in place and day to day responsibility for the provision of the facilities rest with the manager. The manager is responsible for ensuring that the charity delivers the facilities specified and that key performance indicators are met, together with responsibility for the operational management of the facilities.

Relationships with related parties

There are no related parties at present, but "Escape" works closely with a number of statutory and voluntary bodies and it is anticipated that service level agreements may be entered into in the future.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Funds held as custodian trustee on behalf of others

No funds are held on behalf of other organisations.

The trustees (who are also the directors of Escape Youth Services for the purposes of company law) 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.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Escape Youth Services

Trustees' Report

The annual report was approved by the trustees of the charity on 20 July 2018 and signed on its behalf by:

A handwritten signature, appearing to be 'R J Jones', is written across a series of vertical lines that form a signature strip.

R J Jones
Trustee

Escape Youth Services

Independent Examiner's Report to the trustees of Escape Youth Services

I report on the accounts of the charity for the year ended 31 October 2017 which are set out on pages 7 to 16 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and 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 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
Deans
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date: 30 July 2018

Escape Youth Services

Statement of Financial Activities for the Year Ended 31 October 2017 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
Income and Endowments from:				
Donations and legacies	3	14,088	76,537	90,625
Other trading activities	5	12,917	-	12,917
Total Income		27,005	76,537	103,542
Expenditure on:				
Charitable activities	6	(44,730)	(93,154)	(137,884)
Total Expenditure		(44,730)	(93,154)	(137,884)
Net expenditure		(17,725)	(16,617)	(34,342)
Net movement in funds		(17,725)	(16,617)	(34,342)
Reconciliation of funds				
Total funds brought forward		20,484	36,032	56,516
Total funds carried forward	12	2,759	19,415	22,174
	Note	Unrestricted funds £	Restricted funds £	Total 2016 £
Income and Endowments from:				
Donations and legacies	3	29,769	98,399	128,168
Other trading activities	5	22,651	-	22,651
Total Income		52,420	98,399	150,819
Expenditure on:				
Charitable activities	6	(30,619)	(66,982)	(97,601)
Total Expenditure		(30,619)	(66,982)	(97,601)
Net income		21,801	31,417	53,218
Net movement in funds		21,801	31,417	53,218
Reconciliation of funds				
Total funds brought forward		(1,317)	4,615	3,298
Total funds carried forward	12	20,484	36,032	56,516

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

The funds breakdown for 2016 is shown in note 12.

Escape Youth Services

(Registration number: SC431246)
Balance Sheet as at 31 October 2017

	Note	2017 £	2016 £
Current assets			
Cash at bank and in hand		22,462	56,804
Creditors: Amounts falling due within one year	11	<u>(288)</u>	<u>(288)</u>
Net assets		<u>22,174</u>	<u>56,516</u>
Funds of the charity:			
Restricted funds		17,715	36,032
Unrestricted income funds			
Unrestricted funds		<u>4,459</u>	<u>20,484</u>
Total funds	12	<u>22,174</u>	<u>56,516</u>

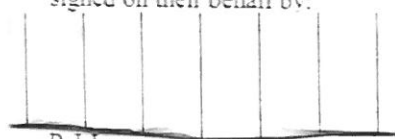
For the financial year ending 31 October 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 20 July 2018 and signed on their behalf by:


R J Jones
Trustee

Escape Youth Services

Notes to the Financial Statements for the Year Ended 31 October 2017

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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 Companies Act 2006.

Basis of preparation

Escape Youth Services 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

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

Investment income is recognised on a receivable basis.

Escape Youth Services

Notes to the Financial Statements for the Year Ended 31 October 2017

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.

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.

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.

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 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.

Escape Youth Services

Notes to the Financial Statements for the Year Ended 31 October 2017

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	General £	£	£	£
Donations and legacies;				
Donations from individuals	6,588	-	6,588	3,570
Grants, including capital grants;				
Grants from other charities	7,500	76,537	84,037	124,598
	<u>14,088</u>	<u>76,537</u>	<u>90,625</u>	<u>128,168</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	General £	£	£	£
Children In Need	-	25,023	25,023	22,173
The Robertson Trust	-	12,000	12,000	15,000
Scottish Borders Council	2,500	12,206	14,706	53,429
Youth Borders	-	-	-	216
Foundation Scotland	-	-	-	6,174
Youth Link	-	-	-	4,420
Souter Trust	-	-	-	3,000
Creative Scotland	-	4,887	4,887	15,186
Silverhill Trust	-	-	-	5,000
Awards For All	-	10,000	10,000	-
Screwfix Foundation	5,000	-	5,000	-
Youth Scotland	-	1,600	1,600	-
Live Borders	-	10,821	10,821	-
	<u>7,500</u>	<u>76,537</u>	<u>84,037</u>	<u>124,598</u>

5 Income from other trading activities

	Unrestricted funds	Total 2017	Total 2016
	General £	£	£
Trading income;			
Tuck shop	4,007	4,007	5,169
Events income;			
Activities	3,559	3,559	5,274
Subscriptions	1,556	1,556	1,348
Rental income	3,795	3,795	10,860
	<u>12,917</u>	<u>12,917</u>	<u>22,651</u>

Escape Youth Services

Notes to the Financial Statements for the Year Ended 31 October 2017

6 Expenditure on charitable activities

	Activity undertaken directly £	Total 2017 £	Total 2016 £
Fundraising costs	273	273	257
Purchases	3,823	3,823	4,432
Wages and salaries	78,223	78,223	65,970
Staff NIC (employers)	1,815	1,815	1,815
Staff training	169	169	680
Travelling	918	918	581
	<u>85,221</u>	<u>85,221</u>	<u>73,735</u>

In addition to the expenditure analysed above, there are also governance costs of £337 (2016 - £223) which relate directly to charitable activities. See note 7 for further details.

Escape Youth Services

Notes to the Financial Statements for the Year Ended 31 October 2017

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Other support costs £	Total 2017 £	Total 2016 £
Rent	A	-	1,000	1,000	1,000
Rates	A	-	-	-	(974)
Heat, light and power	A	-	4,269	4,269	4,413
Insurance	A	-	589	589	589
Session support costs	A	-	14,994	14,994	8,461
Repairs and maintenance	A	-	27,102	27,102	6,620
Telephone	A	-	1,602	1,602	1,460
Computer software and maintenance costs	A	-	213	213	128
Printing, postage and stationery	A	-	391	391	669
Trade subscriptions	A	-	1,180	1,180	155
Sundry expenses	A	-	-	-	229
Cleaning	A	-	39	39	103
Accountancy fees	A	337	-	337	223
Consultancy fees	A	-	-	-	220
Legal and professional fees	A	-	714	714	360
Bank charges	A	-	233	233	210
		<u>337</u>	<u>52,326</u>	<u>52,663</u>	<u>23,866</u>

Basis of allocation

Reference	Method of allocation
A	usage

Governance costs

	Unrestricted funds General £	Total 2017 £	Total 2016 £
Independent examiner fees			
Examination of the financial statements	<u>337</u>	<u>337</u>	<u>223</u>
	<u>337</u>	<u>337</u>	<u>223</u>

Escape Youth Services

Notes to the Financial Statements for the Year Ended 31 October 2017

8 Staff costs

The aggregate payroll costs were as follows:

	2017 £	2016 £
Staff costs during the year were:		
Wages and salaries	77,940	65,970
Social security costs	1,815	1,815
Pension costs	283	-
Other staff costs	1,087	1,261
	<u>81,125</u>	<u>69,046</u>

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:

	2017 No	2016 No
Youth workers	<u>8</u>	<u>7</u>

Contributions to the employee pension schemes for the year totalled £283 (2016 - £Nil).

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

9 Independent examiner's remuneration

	2017 £	2016 £
Examination of the financial statements	<u>337</u>	<u>223</u>

Escape Youth Services

Notes to the Financial Statements for the Year Ended 31 October 2017

10 Taxation

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

11 Creditors: amounts falling due within one year

	2017 £	2016 £
Accruals	288	288

12 Funds

	Balance at 1 November 2016 £	Incoming resources £	Resources expended £	Balance at 31 October 2017 £
Unrestricted funds				
<i>General</i>				
General	20,484	27,005	(43,030)	4,459
Restricted funds				
Children In Need	3,458	25,023	(24,366)	4,115
CYPLG	2,906	12,206	(15,112)	-
The Robertson Trust	-	12,000	-	12,000
Foundation Scotland	4,984	-	(4,984)	-
Denholm Youth Club	1,508	-	(1,508)	-
Hawick Music Initiative	11,951	4,887	(16,838)	-
SBC - Integrated Children's Services	350	-	(350)	-
Hawick Common Good	3,980	-	(3,980)	-
Souter Trust	2,490	-	(2,490)	-
Silverhill Trust	4,405	-	(4,405)	-
Live Borders	-	10,821	(10,821)	-
Awards For All	-	10,000	(10,000)	-
Youth Scotland	-	1,600	-	1,600
Total restricted funds	36,032	76,537	(94,854)	17,715
Total funds	56,516	103,542	(137,884)	22,174
	Balance at 1 November 2015 £	Incoming resources £	Resources expended £	Balance at 31 October 2016 £
Unrestricted funds				
<i>General</i>				
General	(1,317)	26,437	(4,636)	20,484
SBC - Service Level Agreement	-	25,983	(25,983)	-
	(1,317)	52,420	(30,619)	20,484

Escape Youth Services

Notes to the Financial Statements for the Year Ended 31 October 2017

	Balance at 1 November 2015 £	Incoming resources £	Resources expended £	Balance at 31 October 2016 £
Restricted funds				
Children In Need	1,610	22,173	(20,325)	3,458
CYPLG	-	21,796	(18,890)	2,906
The Robertson Trust	994	10,000	(10,994)	-
Youth Link	1,386	4,420	(5,806)	-
Foundation Scotland	-	6,174	(1,190)	4,984
Denholm Youth Club	625	5,000	(4,117)	1,508
Hawick Music Initiative	-	15,186	(3,235)	11,951
SBC - Integrated Children's Services	-	650	(300)	350
Hawick Common Good	-	5,000	(1,020)	3,980
Souter Trust	-	3,000	(510)	2,490
Silverhill Trust	-	5,000	(595)	4,405
Total restricted funds	<u>4,615</u>	<u>98,399</u>	<u>(66,982)</u>	<u>36,032</u>
Total funds	<u><u>3,298</u></u>	<u><u>150,819</u></u>	<u><u>(97,601)</u></u>	<u><u>56,516</u></u>

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

Restricted funds represent various grants provided to assist in the running of the charity. Each provider has its own conditions attached to the grants and the providers are shown separately for this reason. Balances on these funds represent unspent grant monies where the commitment to expend the balance exists in subsequent accounting periods.

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	4,747	17,715	22,462
Current liabilities	(288)	-	(288)
Total net assets	<u><u>4,459</u></u>	<u><u>17,715</u></u>	<u><u>22,174</u></u>