

Charity registration number: SC036135

Tweeddale Youth Action

A Scottish Charitable Incorporated Organisation

Annual Report and Financial Statements

for the Year Ended 31 March 2019

Tweeddale Youth Action

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Tweeddale Youth Action

Reference and Administrative Details

Trustees

Mr A I Jenkins (resigned 1 March 2019)

Mrs A J Kubie

Mrs F Lumb (resigned 1 March 2019)

Prof J Kubie

Mrs C Maxwell Stuart

Mrs C Clarke

Mrs M Stark

Mr G Lumb

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 2019.

INTRODUCTION FROM THE CHAIR

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

We continue to work in partnership with Peebles High School, the Community Learning and Development team, as well as third sector partners including the six Locality leads for Youth Work in the Scottish Borders, Peeblesshire Youth Trust, Peebles Can and Works+ among many others.

These partnerships continue becoming stronger, optimising the opportunities we can offer to our young people and strengthening our service delivery.

2018/2019 has been a year of two halves at TYA with many funding streams finishing in April 2018 and an uncertain and precarious start to this financial year. We lost two very experienced youth-workers and had to reduce other staffing hours which led to a much reduced service during the Spring and early Summer. This reduced service was mainly sustained by the huge commitment of existing staff, often working in a voluntary capacity. This spoke volumes about their loyalty and continued belief in and passion for TYA and for that we are so incredibly grateful.

Financial support from several funders, including SBC's Accessibility Fund, Robert Haldean Smith Foundation, Bank of Scotland Foundation, Big Lottery, Sheldon Trust, Souter Trust, Saints and Sinners, Hugh Fraser Foundation and STV's Chance to Connect among others, including donations from our local community and businesses enabled service provision to be increased considerably from the end of summer 2018 and our financial position for 2019/20 with longer term funding secured looks much stronger and more positive.

Social enterprise support from LEADER, Robertson Trust and SEStran also gives us capacity to generate our own income through our Food and Bike Punk social enterprises and we believe that this income generation will help ensure TYA's survival for many years to come.

Tweeddale Youth Action

Trustees' Report

Objectives and activities

Objects and aims

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

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

Our activities

Over the year, our scheduled activities have changed and not all of the following activities are currently taking place. The following give a snap shot of sessions we run.

Monday

Young Women's Group 4pm-6pm (Peebles, S1+)

Young Men's group Period 1-2 (PHS, S1+)

Tuesday

Drop-in 6pm-8pm including drug, alcohol and sexual health inputs (Innerleithen, S2+)

Bike Punks 6pm-8pm (Innerleithen S1+)

Wednesday

Craft Punks 6pm-8pm (Peebles P7+)

Cookery session providing food for the Craft Punks Cohort.

Thursday

Drop-in 6pm-8pm (Innerleithen, P7-S1)

Friday

Dynamic Youth Award Group (PHS P7+)

Youth Management 5pm-6pm (Peebles, P7+)

Drop-in 7pm - 9pm (Peebles, P7+)

Tweeddale Youth Action

Trustees' Report

Drop-ins

Drop-ins continue to be fundamental to our work with young people, particularly for those who are slightly more chaotic and who might typically be disengaged and not access any other services. 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 the only positive relationships that they experience. Drop-ins give young people a safe space where they can come and go as they please, attendance and engagement is always voluntary and there is never any judgement or pressure. The relaxed nature of drop-ins allows young people to become more confident and secure enough to go on to access more structured activities within our drop-ins and within the wider TYA community and to take advantage of other support and signposting. Drop-ins provide an environment where young people can make friends, socialise, take part in activities and learning and begin to get a sense of 'fit' and belonging that is often not available to them in other areas of their life.

Our young people continue to enjoy conversations over pool, air hockey, cooking/baking, table tennis, drumming and guitar playing and access to computers and consoles. We get outside as often as is possible with the Scottish weather and have played rounders, cricket and football, paddled in the Tweed and enjoyed many a BBQ. Young people have had great fun organising band nights and karaoke evenings.

We also offer more structured work within our drop in environment which is again voluntary, a key principle for all our youth work activities. We run inputs to both meet identified needs of our young people as highlighted earlier and also on topical and relevant items in the news. Structured inputs this year have included work on relationships, mental health including self-harm and suicide, physical health including healthy eating, risk taking behaviour, sexuality and LGBT, inclusivity and bullying.

There has been a concerted effort again this year to address young people's use of social media and their need to be connected. While this connectivity can be positive there are many negative associations and it is clear that it often has a hugely negative impact on mental wellbeing, in some cases reducing young people's social contact with the world and facilitating unhealthy and damaging relationships. We have run specific sessions on internet safety and appropriate contact as well as focusing on body image and self-esteem, self harm and suicide, eating disorders, blackmail and coercion and what positive relationships look like.

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

Structured Sessions

Continued funding from Corra has enabled us to continue work on reducing risk taking behaviour at our Tuesday drop-ins in Innerleithen. Engagement has been very positive and evaluation shows that our young people are showing positive changes. We have also had access to a younger cohort and have worked with them in an age appropriate way around prevention rather than early intervention.

Thanks to funding from The Bank of Scotland Mental Health fund and Big Lottery 'Improving Lives' fund (Stepping Stones) we have been able to continue 1:1 work and more structured group work outwith the drop-in environment. This has allowed us to use more focused interventions to meet individual needs. We have facilitated group work in partnership with the High School and the CLD team.

The aim of both these two funds was to support the most vulnerable, isolated and disengaged young people within our community to access provision, activities and opportunities to help them feel good about themselves, to feel heard and valued and to feel like they belong.

Project delivery has enabled numerous outcomes to be reached, including re-engagement in school; reduction in risky behaviour; increased connection with our local community through volunteering at both TYA and with community partners and reduced isolation and loneliness through inclusion in TYA activities.

Stepping Stones also enabled the conception of our Monday evening Young Women's group which was set up to specifically address the increasing needs of the young women within the TYA cohort and to give them a voice in a safe space where they could openly and honestly discuss and describe their issues and needs and learn how to keep themselves safe and advocate for themselves.

Tweeddale Youth Action

Trustees' Report

Although we were unsuccessful in securing funding to run our intended six month transitions programme, we were able to run a successful 4 week programme for nine young people in conjunction with our partners at Peeblesshire Youth Trust. This was a very successful project and partnership which we hope to continue delivering with PYT for years to come and we are heartened to see the majority of participants regularly accessing generic youth work provision at TYA.

It is important to note the pivotal role our youth management team play in informing the structured work we deliver and the input they have on trips and activities within the youth club, they advocate for all members and are involved in pivotal decision making processes including recruitment.

As part of our ambitious targets to upgrade and improve both our youth clubs the YM team worked incredibly hard to transform a relatively unused room at the rear of our youth club into the 'Dillon Scott Memorial Craic Den' to commemorate former service user and volunteer Dillon Scott who tragically died in April 2016. The opening of this structured group work and conversation space was celebrated with a big event including Food Punk catering, a plaque created in the Bike Punks workshop and a band night made up of acts involved with TYA.

Work on this space allowed us previously unavailable access to our outside space at the back of the youth club and young people have worked with Peebles Can to decide how this outside space should look with a herb garden, seating and "zen table" part of the plan of work later in 2019.

Our youth management team freely give of their time to help make decisions for the benefit of all our members and we couldn't achieve our outcomes without their input and commitment.

Craft Punks

Through funding issues we unfortunately had to close our Craft Punk sessions between May and October 2018 but we're delighted to report that Craft Punks reopened in October stronger and better than ever. It remains one of our most popular sessions engaging upwards of 25 people per session and most importantly engaging with young people who would not usually attend other provision available at TYA.

We have had a very busy five months, engaging in some exciting community opportunities that came our way, including:

Partnership work with Changeworks in Peebles who delivered inputs on reducing energy use which saw Craft Punks creating an advent calendar containing an energy saving tip in each of its windows which was displayed in Change Works High Street window.

Project work with Tweedgreen plastics group where we gathered plastic waste from our community and spent a cold and windy Saturday morning creating a sculpture outside the Eastgate. This sculpture was then shown at an environmental talk in the Eastgate.

Designing and learning how to use stencils in conjunction with two local artists Michael Jessings and Ross MacRae who are working in partnership with Eildon Housing to create a huge mural at their Tweed Bridge Court site in Peebles. The planning sessions have been great fun and the young people can't wait to get out with their spray cans in April so a huge thanks to all involved!

Social Enterprise

Thanks to a large investment from LEADER matched by Robertson trust, SEStran and RH Smith Foundation we have the potential to begin to generate meaningful income to reinvest in TYA through our social enterprise projects.

Food Punks

Our outside and event catering social enterprise has grown beyond all recognition from its early roots in our Peebles Drop-ins. This year we have finally been able to employ a chef and also welcomed a CJS Food Punk trainee to the team in October.

We have had an incredibly busy year supporting events within our own community including:

Tweedlove and Traquair House events, Christmas light switch-ons in both Peebles and Innerleithen and catering for community groups including Peebles Can, Innerleithen Church and Peebles High School. We have also provided cookery sessions and demos at Langlee and in Byemouth as well as cookery sessions closer to home at our youth clubs and within Peebles High School.

A great example of our work with young people was our participation at Tweedvalley Forest Festival in October, demonstrating how to smoke trout. Our Food Punk's team caught the fish, killed them, gutted them and smoked them all under the guidance of chef Kyle.

Tweeddale Youth Action

Trustees' Report

Food Punks works brilliantly as a model of engagement, not only for those with an interest in food. We often work with some of the most disengaged disenfranchised young people. The Food Punk's environment not only provides opportunities to build tangible skills in food prep and cooking but also softer skills with increases in confidence and self-esteem and continued challenge to build resilience. Young people also begin to understand the importance of commitment and reliability, the value of teamwork and the ability to self-direct and take pride in their hard work.

Throughout the year, Food Punks crew of 9 y/p have catered 11 events and generated £5,000 turnover with a total profit of £2,000 to feed back into the Food Punk/TYA coffers.

Future developments for Food Punks include the development of a stand-alone Food Punks website, purchase of a van which we intend to have wrapped with the Food Punk logo and some eye catching graphics. We also intend to upgrade our kitchen space in Innerleithen to the standard of a commercial kitchen. Meaning that we can really get ourselves out there and generate some much needed income to support the sustainability of TYA.

Bike Punks

This year, thanks to funding from SEStran and LEADER there has been a huge investment of both time and resources in our Bike Punks workshop in Innerleithen. We have created a fully functioning workshop that provides an excellent teaching space for our young people which enables them to gain metalwork skills, use their immense creativity and achieve meaningful accreditation in the form of Dynamic Youth/Youth Achievement awards.

The workshop is a genuine art fabrication space and has been used for many creative projects to date. Throughout this year, Bike Punks have created 5 metalwork signs that have now been placed in railway stations throughout Scotland including Falkirk and Tweedbank. Thanks to further funding from SEStran we now have a library of 10 e-bikes and 2 cargo e-bikes which will be available for hire to the general public from mid April 2019. These ventures have provided part time employment to two young people from the Tweeddale area.

Bike Punks has proved a very successful place for young people who have struggled to engage with formal education and we have supported young people's blended learning as part of their school timetable in some cases. This is a new aspect to our youth work delivery but it's important to note that young people's engagement and attendance at Bike Punks remains voluntary. Through Bike Punks we have offered a positive model for y/p to engage and gain accreditation and Bike Punks have hosted two groups from the High School's employability class this year which they continued to attend on Tuesday evenings when their day time sessions finished.

While all on the Bike Punks team have learnt valuable metal work, design and creative skills, they've also benefited considerably from working as part of a team, problem solving, making a commitment and being allowed to input creatively to the beautiful and sometimes wacky things they've worked on.

Moving forward there are plans afoot for Bike Punks to create public art/sculptures throughout the Tweeddale area, including an ambitious project to construct an archway from redundant bike parts to welcome visitors to the Tweed Valley. We hope to continue growing Bike Punks and the Go e-bikes project to become self sustaining and to continue engaging young people as well as generating much needed income for Tweeddale Youth Action.

Out and about:

Our summer programme last year was sadly curtailed by lack of funding, but we still managed to take young people on trips to the Youth Beatz festival, M&D's and tree climbing at Traquair. As the funding landscape became less gloomy we were able to offer our young people other opportunities and experiences including ice-skating at Murrayfield, a trip to the Edinburgh Christmas Markets, Go-karting and a visit to Laser Quest.

We have made a concerted effort to ensure that young people on our periphery have been included, particularly those who we have supported through 1:1 work. This has been a great way to involve those young people who are socially isolated and socially anxious in fun activities that have strengthened peer relationships and networks and solidified trusting relationships with adults within the youth work team.

In addition to our trips we have been involved in other activities in the Tweeddale area, including taking a group of young people to a 'See Me' mental health event, which was highly relevant to their needs as well as being great fun. We've also been involved in drumming workshops and dance classes which gave our young people the opportunity to express their creative ideas.

Across all activities Tweeddale Youth Action has created 3,836 youth work opportunities from 160 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

Since our establishment in 1999, we have been the only generic youth group working in Peebles. We seek to empower young people, by offering them opportunities for personal and social development, through enjoyable recreational and educational activities provided in an inclusive, welcoming, structured and protective environment. TYA is committed to its work with a wide range of young people. We remain a free to use youth service, open to all young people throughout Tweeddale but we have been particularly successful at attracting those who are typically hard to reach and don't engage with school and/or other services.

TYA staff

Our team comprises of:

Full time Manager: David Hodson
Senior Youth Worker: Katie Hibbert
Sessional Youth Worker: Scott Wight
Sessional Youth Worker: Andy Lumb
Sessional Youth Worker: Alan Jones
Sessional Craft Punks Textiles Worker: Laura Maciver
Bike Punks Lead: Aagie Maciver
Food Punks Lead: Kyle Davis
Food Punks Trainee: Derry McBarron
Bike Punks Trainee: Ryan Allen
Social Media Co-ordinator: Hayley Crawford
Youth Club assistant: Lauren Crawford
Food and Bike Punk Trainee, Aaron Thomson
Administrator: Anna Hope

During this year we have had several staff moving on and we were very sorry to bid farewell to long term youth-workers, Miya Hayea, Andy Lumb and Heather Lothian who left for teacher training, a new life in Glasgow and a full time youth work position respectively. We also said goodbye to trainee youth worker Louise Morton and our social media co-ordinator, Hayley Crawford. We wish them all the very best of luck for the future.

New members of staff included:

Kyle Davis as Food Punks Lead from October 2018 along with Food Punk Trainee, Derry McBarron. We were delighted to welcome former CJS employee, Aaron Thomson onto the team as sessional youthworker following his previous role as Food/Bike Punk trainee. We have recruited Andy's replacement Alan Jones who has a background in sports and outdoor activities. We have also recruited a Bike Punk Trainee, Ryan Allen thanks to further support from Community Job Scotland. On the horizon we look forward to welcoming our Go e-bike mechanic Oscar Reid and administrator Leena Crichton who will help support our back office.

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

During this year we said goodbye to Trustees Ian Jenkins and Fiona Lumb who resigned from The Board after many years of service and support for TYA. We would like to offer heartfelt thanks for their commitment and valuable contribution over the years and send them very best wishes for the future.

Thanks also go to Board advisers, Paul Dickson and Grace Mitchell for their support with funding applications and HR respectively.

Tweeddale Youth Action

Trustees' Report

Fundraising disclosures

Our Funders

We are extremely grateful to the continued financial support and investment from:

The Robertson Trust; Scottish Borders Council; Souter Trust; Corra Foundation; Bank of Scotland Foundation, Big Lottery and Souter Trust.

We are also extremely grateful for new financial support from the Sheldon Trust; Robert Haldean Smith Foundation; LEADER; Sabits and Sinneri Club; STV Children's Appeal, Hugh Fraser Foundation; Erskine Cunningham Hill Trust; STV Chance to Connect and SEStran.

Their collective support has meant that, despite difficulties at the beginning of the year we are ending with service provision being maintained as well as the continued growth of our social enterprise initiatives.

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

Currently we are in a relatively stable position with respect to funding, but we are ever mindful of the funding environment and we continue to face the challenges of securing essential funding so that we can continue to provide a relevant and meaningful youth service during 2019-2020.

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

The charity reports a total surplus in the year of £16,843 (2018: deficit of £34,098). The restricted funds reported a surplus of £7,938 (2018: deficit of £24,310), and unrestricted funds a surplus of £8,905 (2018: deficit of £9,788).

At 31 March 2019 total funds carried forward were a surplus of £49,171 (2018: £32,328). The restricted funds carried forward were £27,923 (2018: £19,985) and unrestricted funds were £21,248 (2018: £12,343).

It is important to note that the surplus £7,938 of restricted funds is a balance of funds received in the financial year 2018-19 for service delivery in 2019-20 and the funds received in previous financial years for service delivery in 2018-19 as well as funds spent in 2018-19 for which claims will be made retrospectively in 2019-20 to funders like SBC Leader and SEStran.

Total amount of carried forward funds £38,383 for service delivery in 2019-20 include : £13,552 Robertson Trust, £8,600 National Lottery Inspiring Lives, £11,025 STV Chance to Connect, £5,197 Bank of Scotland Foundation, less the funds received in previous years for service delivery in 2018-19 including £4,921 from Corra Foundation, £5,866 from Gannochy Trust, £2,000 from Peebles and District Round Table and £1,787 from Co-op and Community Job Scotland: £14,574 in total.

Less the £15,871 spent for projects in 2018-19 for which claims will be made in 2019-20 - £12,326 SBC Leader and for £3,545 SEStran.

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

We are looking forward to a Youth Management residential in May and a full Summer Programme this year including a transitions residential, there are numerous Food Punk events on the calendar so 2019-2020 looks like it will be a busy and full on year for our young people and our staff and volunteer team and we wouldn't have it any other way!

We are looking to 2019-2020 with optimism and the hope for further growth and development of TYA.

Structure, governance and management

Nature of governing document

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

Recruitment and appointment of trustees

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

Tweeddale Youth Action

Trustees' Report

Major risks and management of these 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 26 November 2019 and signed on its behalf by:



Mrs C Clarke
Chair of Trustees

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 26 November 2019 and signed on its behalf by:



.....

Mrs C Clarke
Chair of Trustees

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 2019 which are set out on pages 13 to 23.

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 (e) 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: 12/11/19

Tweeddale Youth Action

Statement of Financial Activities for the Year Ended 31 March 2019

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies		31,038	135,808	166,846
Other trading activities		5,876	-	5,876
Investment income	5	96	-	96
Other income		2,369	-	2,369
Total Income		39,379	135,808	175,187
Expenditure on:				
Charitable activities		(30,474)	(127,870)	(158,344)
Total Expenditure		(30,474)	(127,870)	(158,344)
Net movement in funds		8,905	7,938	16,843
Reconciliation of funds				
Total funds brought forward		12,343	19,985	32,328
Total funds carried forward	17	21,248	27,923	49,171
	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations and legacies		12,924	85,152	98,076
Other trading activities		6,662	-	6,662
Investment income	5	51	-	51
Other income		2,784	181	2,965
Total Income		22,421	85,333	107,754
Expenditure on:				
Charitable activities		(32,209)	(109,643)	(141,852)
Total Expenditure		(32,209)	(109,643)	(141,852)
Net movement in funds		(9,788)	(24,310)	(34,098)
Reconciliation of funds				
Total funds brought forward		22,131	44,295	66,426
Total funds carried forward	17	12,343	19,985	32,328

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

The funds breakdown for 2018 is shown in note 17.

Tweeddale Youth Action

(Registration number: SC036135)
Balance Sheet as at 31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	13	7,772	7,058
Current assets			
Stocks	14	52	136
Debtors	15	4,033	3,725
Cash at bank and in hand		44,466	28,652
		48,551	32,513
Creditors: Amounts falling due within one year	16	(7,152)	(7,243)
Net current assets		41,399	25,270
Net assets		49,171	32,328
Funds of the charity:			
Restricted funds		27,923	19,985
Unrestricted income funds			
Unrestricted funds		21,248	12,343
Total funds	17	49,171	32,328

The financial statements on pages 13 to 23 were approved by the trustees, and authorised for issue on 26 November 2019 and signed on their behalf by:

CMI Clarke.

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Mrs C Clarke
Chair of Trustees

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2019

1 Accounting policies

Statement of compliance

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

Basis of preparation

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

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

Exemption from preparing a cash flow statement

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

Going concern

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

Judgements

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

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

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Investment income

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

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2019

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 aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Support costs

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

Governance costs

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

Government grants

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

Asset class	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).

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2019

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

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

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

Fund structure

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

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

Financial instruments

Classification

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

Recognition and measurement

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

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 2019

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2019 £	Total 2018 £
Donations and legacies;				
Donations from individuals	5,038	-	5,038	4,495
Grants, including capital grants;				
Government grants	26,000	135,808	161,808	93,581
	<u>31,038</u>	<u>135,808</u>	<u>166,846</u>	<u>98,076</u>

3 Income from grants

	Unrestricted funds			
	General £	Restricted funds £	Total 2019 £	Total 2018 £
Bank of Scotland	-	10,339	10,339	-
Scottish Borders Council	10,000	15,863	25,863	20,943
Souter Trust	1,000	-	1,000	-
Robertson Trust	-	20,000	20,000	16,000
Youth Link Scotland	-	-	-	3,179
Big Lottery	-	16,120	16,120	-
BBC Children in Need	-	-	-	8,197
SCVO	-	21,503	21,503	24,426
Co-op	-	-	-	1,915
Gannochy Trust	-	-	-	10,000
The Corra Foundation	-	-	-	4,921
District Round Table	-	-	-	2,000
STV Children's Appeal	-	2,000	2,000	2,000
The Sheldon Trust	-	10,000	10,000	-
RH Smith Fund	-	5,000	5,000	-
SEStran	-	5,000	5,000	-
SBC Accessibility Fund	15,000	-	15,000	-
The Hugh Fraser Foundation	-	2,000	2,000	-
STV Chance to Connect	-	12,109	12,109	-
Edinburgh City Council	-	5,000	5,000	-
SBC Leader	-	10,874	10,874	-
	<u>26,000</u>	<u>135,808</u>	<u>161,808</u>	<u>93,581</u>

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2019

4 Income from other trading activities

	Unrestricted funds		
	General £	Total 2019 £	Total 2018 £
Trading income; Sales of goods and services	5,876	5,876	6,662
	<u>5,876</u>	<u>5,876</u>	<u>6,662</u>

5 Investment income

	Unrestricted funds		
	General £	Total 2019 £	Total 2018 £
Interest receivable and similar income; Interest receivable on bank deposits	96	96	51
	<u>96</u>	<u>96</u>	<u>51</u>

6 Other income

	Unrestricted funds		
	General £	Total 2019 £	Total 2018 £
Rental income	2,369	2,369	2,965
	<u>2,369</u>	<u>2,369</u>	<u>2,965</u>

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2019

7 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2019	Total 2018
	Note	General £	£	£	£
Staff costs		8,531	100,353	108,884	103,926
Allocated support costs		20,195	27,517	47,712	35,166
Governance costs		1,748	-	1,748	2,760
		<u>30,474</u>	<u>127,870</u>	<u>158,344</u>	<u>141,852</u>
			Activity undertaken directly £	Total 2019 £	Total 2018 £
Staff travel			887	887	1,639
Establishment costs			6,396	6,396	6,290
Insurance			2,739	2,739	1,747
Light and heat			3,818	3,818	2,727
Telephone			1,637	1,637	1,405
Postage			185	185	799
Stationery and computer supplies			795	795	795
Subscription and memberships			703	703	805
Young person activities			3,432	3,432	7,198
Maintenance and repairs			17,304	17,304	3,601
Training			446	446	444
Tuck shop costs			1,545	1,545	622
Hall hire			40	40	-
Minibus hire			957	957	1,233
Advertising			908	908	274
Website renewal			598	598	230
Volunteer costs			416	416	277
Depreciation			4,622	4,622	4,718
Sundry			284	284	362
			<u>47,712</u>	<u>47,712</u>	<u>35,166</u>

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2019

£20,195 (2018 - £23,303) of the above expenditure was attributable to unrestricted funds and £27,517 (2018 - £11,863) to restricted funds.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2019 £	Total 2018 £
Independent examiner fees			
Examination of the financial statements	800	800	800
Legal fees	948	948	1,960
	<u>1,748</u>	<u>1,748</u>	<u>2,760</u>

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:

	2019 £	2018 £
Staff costs during the year were:		
Wages and salaries	104,294	101,283
Social security costs	3,187	1,512
Pension costs	1,403	1,131
	<u>108,884</u>	<u>103,926</u>

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

11 Independent examiner's remuneration

	2019 £	2018 £
Examination of the financial statements	<u>800</u>	<u>800</u>

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2019

12 Taxation

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

13 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Plant and machinery £	Total £
Cost				
At 1 April 2018	10,391	26,758	38,045	75,194
Additions	1,470	-	3,866	5,336
At 31 March 2019	11,861	26,758	41,911	80,530
Depreciation				
At 1 April 2018	7,773	24,700	35,663	68,136
Charge for the year	1,243	1,797	1,582	4,622
At 31 March 2019	9,016	26,497	37,245	72,758
Net book value				
At 31 March 2019	2,845	261	4,666	7,772
At 31 March 2018	2,618	2,058	2,382	7,058

14 Stock

	2019 £	2018 £
Stocks	52	136

15 Debtors

	2019 £	2018 £
Trade debtors	1,961	-
Prepayments	2,072	3,725
	4,033	3,725

16 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	2,380	4,092
Other taxation and social security	2,300	1,429
Other creditors	945	270
Accruals	1,527	1,452
	7,152	7,243

Tweeddale Youth Action

Notes to the Financial Statements for the Year Ended 31 March 2019

17 Funds

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
Unrestricted funds				
General	12,343	39,379	(30,474)	21,248
Restricted funds	<u>19,985</u>	<u>135,808</u>	<u>(127,870)</u>	<u>27,923</u>
Total funds	<u>32,328</u>	<u>175,187</u>	<u>(158,344)</u>	<u>49,171</u>
	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Balance at 31 March 2018 £
Unrestricted funds				
General	22,131	22,421	(32,209)	12,343
Restricted funds	<u>44,295</u>	<u>85,333</u>	<u>(109,643)</u>	<u>19,985</u>
Total funds	<u>66,426</u>	<u>107,754</u>	<u>(141,852)</u>	<u>32,328</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.

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	2,793	4,979	7,772
Current assets	22,362	26,189	48,551
Current liabilities	<u>(3,907)</u>	<u>(3,245)</u>	<u>(7,152)</u>
Total net assets	<u>21,248</u>	<u>27,923</u>	<u>49,171</u>