

Charity registration number: SC036135

# **Tweeddale Youth Action**

**A Scottish Charitable Incorporated Organisation**

**Annual Report and Financial Statements**

**for the Year Ended 31 March 2020**

# **Tweeddale Youth Action**

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# **Tweeddale Youth Action**

## **Reference and Administrative Details**

### **Trustees**

Mrs A J Kubie  
Prof J Kubie  
Mrs C Maxwell Stuart  
Mrs C Clarke  
Mrs M Stark  
Mr G Lumb  
Mrs G Mitchell

### **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 2020.

### **INTRODUCTION FROM THE CHAIR**

As ever it is a pleasure to reflect on another year in the very busy life of TYA, although among the high points and successes, we have faced some (not inconsiderable) challenges and sadness at the tragic death and devastating loss of TYA's Senior Youth Worker, Katie Hibbert.

Katie worked tirelessly to make the world a better place for children and young people and it is a much sadder place now she is no longer with us. Our thoughts are with her family and everybody who knew and loved her.

Drop In's, structured group work and one to one work remain at the heart of TYA provision. These critical elements of our work are aimed at building relationships with the young people and providing the support they need to develop the confidence and resilience required to deal with whatever life is presenting to them. It has been pleasing to note the range of both fun activities and more educational sessions that have taken place during the year and we are delighted to be part of the Stepping Stones project, funded by National Lottery's 'Improving Lives' Fund. This Borders-wide, 3-year initiative has enabled us to provide one to one support to some of our most vulnerable young people and evaluation has demonstrated the positive impact that comes of the right support at the right time.

We remain grateful to all our funders, supporters and donors for the money and support they give us and for their belief in the work we are doing.

All this activity has taken place within the challenging environment of considerable change within our staff team, largely due to the rapid growth of our organisation.

As a Board we are immensely grateful for the work and commitment of our staff and volunteers who give so much of themselves for the benefit of the young people of Tweeddale. As Chair I also want to acknowledge and express my thanks for the energy, commitment and dedication of Board members. With a good blend of skills and experience we work very effectively together as a team.

Of course, as I say every year because it is so true, none of this would be possible without the extraordinary energy, leadership, hard work, tenacity, determination and optimism provided by Dave Hodson; we are lucky to have him at the helm.

Reading the Annual Report makes me feel extremely proud to be part of such a fantastic project. There are of course times when we can get very caught up in the trees, as it were, and so it is brilliant to be reminded of the solid wood (beautiful polished oak!) that is TYA.

# **Tweeddale Youth Action**

## **Trustees' Report**

### **Objectives and activities**

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

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

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

### **Our activities**

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**

Bike Punks workshop 9-3 (Innerleithen 1:1 and group work support) Girls group 4-6pm (Peebles S2+)

#### **Tuesday**

Drop-in 6pm-8pm (Innerleithen, S2+)

Bike Punks 12-8 (Innerleithen 1:1 and group work support)

#### **Wednesday**

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

Food Punks cookery session providing food for the Craft Punks Cohort. Bike Punks 9-5 (Innerleithen 1:1 and group work support)

#### **Thursday**

Drop-in 6pm-8pm (Innerleithen, P7-S1) Bike Punks 9-4 (Innerleithen)

#### **Friday**

Youth Management 5pm-6pm (Peebles, P7+) Drop-in 6pm - 9pm (Peebles, P7+)

Bike Punks 9-4 (Innerleithen)

#### **Saturday**

Drop in 7-10pm (Peebles P7+ targeted risk taking behaviour group)

# **Tweeddale Youth Action**

## **Trustees' Report**

### **Drop-ins**

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

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

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

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

It's good to see that old favourites such as dominoes and card games are still popular and former members who remain in contact have told us how useful this has been for making friends at college and university.

We get outside as often as the weather will allow us and through the year we have played football, tennis, cricket, badminton and a thousand and one variations of running around with a ball. With huge thanks to Peebles CAN, our Peebles Youth Club garden area now looks great and we have a wonderful space for outdoor conversations and barbecues.

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 meet identified needs of our young people as well as discussing topical and relevant items in the news. Structured inputs this year have included work on relationships, mental health including self-harm and suicide, online safety, physical health including healthy eating, risk taking behaviour, sexual health and sexuality and inclusivity and bullying.

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

### **Structured Sessions**

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

Funding from The Bank of Scotland Mental Health fund and Big Lottery 'Improving Lives' fund (Stepping Stones) allows us to continue 1:1 work and more structured group work outwith the drop-in environment. The aim of both these 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. This has allowed us to use more focused interventions to meet individual needs and we continue to work in partnership with the High School and the CLD team to identify y/p needing support.

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**

Once again we collaborated with Peeblesshire Youth Trust to deliver a summer transitions programme for ten Primary sevens moving up to High School. Weekly sessions culminated in an overnight camping trip to Netherurd.

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 represent youth club 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.

Work on this space allowed us previously unavailable access to our outside space at the back of the youth club and in April 2019, young people worked with TCV and Peebles Can to create a herb garden, seating area and "zen table". We now have a popular and much used space for quiet reflection and outdoor group work as well as a barbecue or 2.

### **Craft Punks**

Art and craft continues to be highly effective in engaging young people who wouldn't typically attend TYA drop-ins.

The team have been busy with a wide array of projects and affordable decorations, tying in themes throughout the year but most notable, we were able to participate in a huge, 100+ metre long mural at Tweedbridge Court in Peebles. Artists Ross McCrae and Michael Jessing had previously worked with Craft Punks to create stencils and over 2 days in May 2019, our young people got hands on with spray painting and creating the mural.

### **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**

Food Punks has made huge strides forward and funding from LEADER and Robertson Trust has allowed us to buy our own van and invest in our Innerleithen kitchen which is now of a commercial standard with the space and equipment for Food Punks to cater more ambitious events.

Our eye-catching van and stand alone Food Punks website has helped to promote our catering services and brought in new business.

Word of mouth is still our greatest asset though and we are grateful to current and former customers who continue to recommend us to friends and family.

This has been our busiest year yet with the spring and summer months sometimes seeing us deliver 2 events a week.

Throughout the year, Food Punks crew of 18 y/p have catered 30 events and doubled turnover with a total profit of over £6,000 to feed back into the Food Punk/TYA coffers.

Events have been a mix of event catering, outside catering, cookery sessions, cookery demos and trialed crepe and toastie stalls at Peebles Community Market.

Food Punks continues to work well as a model of engagement, not only for those with an interest in food. We often work with some of the most disengaged and disenfranchised young people and the Food Punk's environment not only provides opportunities to build industry specific skills in food preparation and cookery but also highly transferable skills such as communication, team work and organisation skills. Food Punks relish the challenge and pressure that go hand in hand with event deadlines and all of this helps to build confidence, self-esteem and resilience. Food Punks understand the importance of commitment and reliability, the value of teamwork and the ability to self-direct and take pride in their hard work.

It's not all been work though and in February we were delighted to take some of our Food Punks through to Edinburgh for a fine dining lunch at Michelin starred The Kitchin. Best of all, we were able to meet celebrity chef and patron Tom Kitchin who also told us that Food Punks could get in touch if they were interested in work experience. This is an incredible opportunity and the whole experience of sitting together and eating food that many

## **Tweeddale Youth Action**

### **Trustees' Report**

hadn't tried before was inspirational and aspirational, inspiring the brigade to keep pushing.

#### **Bike Punks**

Bike Punks continues to grow and grow and in April 2019, funding support from SEStran allowed us to add an electric bike library and electric cargo bike delivery service to Bike Punks output.

Bike Punks continues to be very successful at engaging young people who have struggled to engage with formal education. We continue to support young people's blended learning as part of their school timetable as well as through open access workshops on Tuesday evenings.

Future plans include continued income generation from manufacture and design opportunities such as the production of bike boxes for electric cargo bikes.

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

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

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

It's been a busy year and we have managed to get out and about quite a bit, particularly during the summer.

High-lights have included lunch at The Kitchin and residential trips to Stirling (Youth Management Team) and Netherurd (Transitions) but we've also had some weird and wonderful experiences, including a disastrous trip to Blackpool that saw us caught up in the M6 being closed in both directions for 3 hours and an impromptu photo on the central reservation.

Many of our young people don't get to the beach very often but our annual pilgrimage to the seaside included 1 young person who had never been to a beach before!

This year's seaside trips to Burnt Island in Fife also allowed us to catch up with one of our long term members and Food Punk stalwarts who had recently moved there. His family are still back in the Borders and it's great to be able to maintain a link.

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

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

Across all activities Tweeddale Youth Action has created 3,819 youth work opportunities from 148 active members throughout the year.



# **Tweeddale Youth Action**

## **Trustees' Report**

### **Charitable activities**

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

### **Our project**

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

2019/20 has been a very difficult and challenging year with huge opportunities and excitement countered by grief and sadness and change and upheaval within our staff team. A timely reminder once again that it is the talented and committed staff and volunteers that build these incredible and positive relationships that make such a huge difference to young people's lives.

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

### **TYA staff**

Our team comprises of:

Full time Manager: David Hodson Senior Youth Worker: Katie Hibbert Sessional Youth Worker: Scott Wight  
Sessional Youth worker, Aaron Thomson Sessional Youth Worker: Alan Jones Sessional Youth Worker Chloe Lacey  
Sessional Craft Punks Textiles Worker: Laura Maciver

Food Punks Lead: Kyle Davis

Food Punks lead Mary Shields

Food Punks Trainee: Derry McBarron Food Punks Trainee Jack Turnbull Bike Punks Lead: Aegir Maciver

Bike Punks Trainee: Ryan Allen

Bike Punks Trainee Matthew Rogan

Bike Punks e-bike co-ordinator Austin Reid Bike Punks cargo bike rider Hamish Brown Bike Punks cargo bike rider

Evan Maciver Youth Club Assistant: Lauren Crawford

Administrator Leena Crichton

Book keeper: Anna Hope

There have been considerable changes within the staff team but most notably we are devastated to report the tragic and untimely death of Senior Youth Worker Katie Hibbert. Katie was a TYA stalwart who has been with us for several years and her death has impacted us all on almost every conceivable level. Our thoughts are with Katie's family and friends and young people and colleagues who all meant so much to Katie and who she meant so much to.

Other changes within the team have included Community Jobs Scotland Trainees leaving and moving on to paid work and new trainees starting with Food and Bike Punks.

Bike Punks e-bikes and cargo e-bikes also saw 3 new positions created for e-bike rentals and cargo bike deliveries.

Food Punks lead Kyle Davis moved on to return to hotel catering and we welcomed new Food Punks lead, Mary Shields to the team.

Youth worker Alan Jones moved on in May and we welcomed former service user Chloe Lacey to our youth work team as well as new administrator Leena Crichton.

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.

# **Tweeddale Youth Action**

## **Trustees' Report**

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

### ***Fundraising disclosures***

#### **Our Funders**

We are extremely grateful to the continued financial support and investment from our funders The Robertson Trust; Scottish Borders Council; LEADER; Corra Foundation; Bank of Scotland Foundation; National Lottery; Saints and Sinners Club; STV Children's Appeal; SEStran

Their collective support has allowed us to maintain and grow both our service provision and 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 challenge of securing essential funding so that we can continue to provide a relevant and meaningful youth service during 2020-2021.

### ***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.

#### **Plans for future periods**

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

The past 18 months have seen unprecedented change and progress and we are now on the cusp of owning our Innerleithen premises, giving us control and ownership of our Innerleithen Youth Club and our Food and Bike Punk projects which are based there.

Food and Bike Punks income aspirations are now a reality and both have already contributed to making Innerleithen Youth Club ownership a reality.

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 still remain vulnerable to the short termist nature of third sector funding and recent Covid 19 restrictions leave Food and Bike Punks income generation uncertain in the short term.

The year ahead will almost certainly be strange and different but we must embrace change and adapt services to best meet the needs of our young people.

We look forward to 2020-2021 with optimism and hope for the further growth and development of TYA and the continued increase of services, opportunities and support for young people across Tweeddale.

## Tweeddale Youth Action

### Trustees' Report

#### 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 12/12/2020 and signed on its behalf by:

*C M Clarke*

.....  
Mrs C Clarke  
Chair of Trustees

12/12/2020

## 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 12/12/20 and signed on its behalf by:

*C M Clarke*

Mrs C Clarke  
Chair of Trustees

12/12/2020

## 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 2020 which are set out on pages 12 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 (c) does not apply.

It is my responsibility to:

- examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention;

#### Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
David Campbell  
Chartered Accountant  
ICAS

27 North Bridge Street  
Hawick  
TD9 9BD

Date: 15-12-20

## Tweeddale Youth Action

### Statement of Financial Activities for the Year Ended 31 March 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies		65,416	157,371	222,787
Other trading activities		12,893	-	12,893
Investment income	5	26	-	26
Other income		791	-	791
<b>Total Income</b>		<u>79,126</u>	<u>157,371</u>	<u>236,497</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(58,446)</u>	<u>(173,657)</u>	<u>(232,103)</u>
<b>Total Expenditure</b>		<u>(58,446)</u>	<u>(173,657)</u>	<u>(232,103)</u>
Net movement in funds		20,680	(16,286)	4,394
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>21,248</u>	<u>27,923</u>	<u>49,171</u>
Total funds carried forward	18	<u>41,928</u>	<u>11,637</u>	<u>53,565</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
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
<b>Total Income</b>		<u>39,379</u>	<u>135,808</u>	<u>175,187</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(30,474)</u>	<u>(127,870)</u>	<u>(158,344)</u>
<b>Total Expenditure</b>		<u>(30,474)</u>	<u>(127,870)</u>	<u>(158,344)</u>
Net movement in funds		8,905	7,938	16,843
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>12,343</u>	<u>19,985</u>	<u>32,328</u>
Total funds carried forward	18	<u>21,248</u>	<u>27,923</u>	<u>49,171</u>

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

The funds breakdown for 2019 is shown in note 18.

**Tweeddale Youth Action**

**(Registration number: SC036135)  
Balance Sheet as at 31 March 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	13	29,921	7,772
<b>Current assets</b>			
Stocks	14	50	52
Debtors	15	5,103	4,033
Cash at bank and in hand		72,882	44,466
		<u>78,035</u>	<u>48,551</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(34,391)</u>	<u>(7,152)</u>
<b>Net current assets</b>		<u>43,644</u>	<u>41,399</u>
<b>Total assets less current liabilities</b>		73,565	49,171
<b>Creditors: Amounts falling due after more than one year</b>	17	<u>(20,000)</u>	-
<b>Net assets</b>		<u>53,565</u>	<u>49,171</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		11,637	27,923
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>41,928</u>	<u>21,248</u>
<b>Total funds</b>	18	<u>53,565</u>	<u>49,171</u>

The financial statements on pages 12 to 23 were approved by the trustees, and authorised for issue on 12/12/20 and signed on their behalf by:

CM. I. Clarke  
 Mrs C Clarke 12/12/2020  
 Chair of Trustees

# **Tweeddale Youth Action**

## **Notes to the Financial Statements for the Year Ended 31 March 2020**

### **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 2020**

#### **Expenditure**

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

#### **Charitable activities**

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

#### **Support costs**

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

#### **Governance costs**

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

#### **Government grants**

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

#### **Taxation**

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

#### **Tangible fixed assets**

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

#### **Depreciation and amortisation**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 2020**

#### **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 2020

#### 2 Income from donations and legacies

	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	11,669	-	11,669	5,038
Gift aid reclaimed	54	-	54	-
Grants, including capital grants;				
Government grants	53,693	157,371	211,064	161,808
	<u>65,416</u>	<u>157,371</u>	<u>222,787</u>	<u>166,846</u>

#### 3 Income from grants

	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted funds £		
Bank of Scotland	-	-	-	10,339
Scottish Borders Council	21,693	-	21,693	25,863
The Scottish Government	32,000	-	32,000	-
Souter Trust	-	-	-	1,000
Robertson Trust	-	20,000	20,000	20,000
Big Lottery	-	-	-	16,120
BBC Children in Need	-	9,941	9,941	-
SCVO	-	25,859	25,859	21,503
The Corra Foundation	-	5,000	5,000	-
STV Children's Appeal	-	-	-	2,000
Stepping Stones	-	15,904	15,904	-
The Sheldon Trust	-	-	-	10,000
RH Smith Fund	-	-	-	5,000
SEStran	-	23,506	23,506	5,000
SBC Accessibility Fund	-	-	-	15,000
The Hugh Fraser Foundation	-	-	-	2,000
STV Chance to Connect	-	-	-	12,109
Edinburgh City Council	-	5,000	5,000	5,000
SBC Leader	-	52,161	52,161	10,874
	<u>53,693</u>	<u>157,371</u>	<u>211,064</u>	<u>161,808</u>

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 4 Income from other trading activities

	<b>Unrestricted funds</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Trading income;			
Sales of goods and services	12,893	12,893	5,876
	<u>12,893</u>	<u>12,893</u>	<u>5,876</u>

#### 5 Investment income

	<b>Unrestricted funds</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	26	26	96
	<u>26</u>	<u>26</u>	<u>96</u>

#### 6 Other income

	<b>Unrestricted funds</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Rental income	791	791	2,369
	<u>791</u>	<u>791</u>	<u>2,369</u>

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 7 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2020 £	Total 2019 £
		General £	Restricted funds £		
Staff costs		22,443	133,723	156,166	108,884
Allocated support costs		33,944	39,934	73,878	47,712
Governance costs		2,059	-	2,059	1,748
		<u>58,446</u>	<u>173,657</u>	<u>232,103</u>	<u>158,344</u>
			Activity undertaken directly £	Total 2020 £	Total 2019 £
Staff travel			781	781	887
Establishment costs			5,643	5,643	6,396
Insurance			3,605	3,605	2,739
Light and heat			5,153	5,153	3,818
Telephone			1,475	1,475	1,637
Postage and printing			894	894	185
Stationery and computer supplies			704	704	795
Subscription and memberships			712	712	703
Young person activities			5,928	5,928	3,432
Maintenance and repairs			18,734	18,734	17,304
Training			1,180	1,180	446
Tuck shop costs			4,259	4,259	1,545
Hall hire			45	45	40
Minibus hire			678	678	957
Advertising			5,782	5,782	908
Website renewal			2,636	2,636	598
Volunteer costs			589	589	416
Depreciation			9,297	9,297	4,622
Sundry			857	857	284
Bank charges			81	81	-
Vehicle expenses			2,086	2,086	-
Grants returned to Donor			2,759	2,759	-
			<u>73,878</u>	<u>73,878</u>	<u>47,712</u>

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2020

£33,944 (2019 - £20,195) of the above expenditure was attributable to unrestricted funds and £39,934 (2019 - £27,517) to restricted funds.

#### 8 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Independent examiner fees			
Examination of the financial statements	800	800	800
Legal fees	1,259	1,259	948
	2,059	2,059	1,748

#### 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:

	2020 £	2019 £
<b>Staff costs during the year were:</b>		
Wages and salaries	148,684	104,294
Social security costs	5,170	3,187
Pension costs	2,312	1,403
	156,166	108,884

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:

	2020 No	2019 No
Employees	15	11

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

#### 11 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	800	800

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 12 Taxation

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

#### 13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Plant and machinery £	Total £
<b>Cost</b>					
At 1 April 2019	11,861	-	26,758	41,911	80,530
Additions	-	15,662	-	15,785	31,447
At 31 March 2020	<u>11,861</u>	<u>15,662</u>	<u>26,758</u>	<u>57,696</u>	<u>111,977</u>
<b>Depreciation</b>					
At 1 April 2019	9,016	-	26,497	37,245	72,758
Charge for the year	1,524	3,589	261	3,924	9,298
At 31 March 2020	<u>10,540</u>	<u>3,589</u>	<u>26,758</u>	<u>41,169</u>	<u>82,056</u>
<b>Net book value</b>					
At 31 March 2020	<u>1,321</u>	<u>12,073</u>	<u>-</u>	<u>16,527</u>	<u>29,921</u>
At 31 March 2019	<u>2,845</u>	<u>-</u>	<u>261</u>	<u>4,666</u>	<u>7,772</u>

#### 14 Stock

	2020 £	2019 £
Stocks	<u>50</u>	<u>52</u>

#### 15 Debtors

	2020 £	2019 £
Trade debtors	353	1,961
Prepayments	4,750	2,072
	<u>5,103</u>	<u>4,033</u>

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

	2020 £	2019 £
Trade creditors	7,040	2,380
Other taxation and social security	2,470	2,300
Other creditors	964	945
Accruals	23,917	1,527
	<u>34,391</u>	<u>7,152</u>

## Tweeddale Youth Action

### Notes to the Financial Statements for the Year Ended 31 March 2020

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

	<b>2020</b> <b>£</b> <u><u>20,000</u></u>
Other loans	

#### 18 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	21,248	79,126	(58,446)	41,928
<b>Restricted funds</b>				
Restricted funds	<u>27,923</u>	<u>157,371</u>	<u>(173,657)</u>	<u>11,637</u>
<b>Total funds</b>	<u>49,171</u>	<u>236,497</u>	<u>(232,103)</u>	<u>53,565</u>
	<b>Balance at 1 April 2018 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2019 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General	12,343	39,379	(30,474)	21,248
<b>Restricted funds</b>				
Restricted funds	<u>19,985</u>	<u>135,808</u>	<u>(127,870)</u>	<u>27,923</u>
<b>Total funds</b>	<u>32,328</u>	<u>175,187</u>	<u>(158,344)</u>	<u>49,171</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 2020

#### 19 Analysis of net assets between funds

	Unrestricted funds		Total funds £
	General £	Restricted funds £	
Tangible fixed assets	16,818	13,103	29,921
Current assets	54,347	23,688	78,035
Current liabilities	(9,237)	(25,154)	(34,391)
Creditors over 1 year	(20,000)	-	(20,000)
Total net assets	<u>41,928</u>	<u>11,637</u>	<u>53,565</u>