

Company registration number: SC431246

Charity registration number: SC035939

# Escape Youth Services

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2021

# **Escape Youth Services**

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## **Escape Youth Services**

### **Reference and Administrative Details**

<b>Trustees</b>	R J Jones T Gibson V Rae C Ramage A Hill S Logan
<b>Secretary</b>	S Snowdon
<b>Charity Registration Number</b>	SC035939
<b>Company Registration Number</b>	SC431246
<b>Registered Office</b>	The charity is incorporated in Scotland. Hawick Youth Centre Havelock Street Hawick Scotland TD9 7BB
<b>Independent Examiner</b>	David Campbell Deans 27 North Bridge Street Hawick TD9 9BD

# Escape Youth Services

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2021.

### Objectives and activities

#### *Objectives, strategies and activities*

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

We have started to return to "normal" activities as the pandemic restrictions were lifted. We have increased our sessions and are developing new activities for our client base.

### Achievements and performance

The 20/21 year has proved to be challenging in terms of operational matters but the finances of the charity remain healthy due to the support of our grant providers.

At the end of the period, we had 240 members currently registered with 175 active members (those who have attended repeatedly in the last 3 months). 219 youth work sessions were delivered throughout the period totalling 3666 attendances.

Restrictions again varied throughout the year meaning a mixture of online sessions, outdoor sessions and face to face indoor sessions initially with limited numbers.

For the August to December 2020 period when we returned to face-to-face work 72 members re-engaged during this time with 743 attendances.

For January- March 2021 when we entered level 4 restrictions we reverted back to work online where we had 331 attendances with 49 young people and returned to outdoor sessions from 30th March.

We run 3 outdoor and 2 online session per week in the April/May period before returning to 5 indoor sessions per week from mid-May once indoor youth work was again permitted.

Additional day-time programmes were run in the school holiday periods over 21 days in April and July-Aug including multi-activity days with sports, crafts, team building, problem solving activities, cooking with our new outdoor pizza oven and chill time, Bubble Football, Nerf Wars, BBQ and Silent Disco plus trips to the beach, Foxlake and Rock UK for outdoor activities including climbing and gorge walking. Lunch was provided on all the days plus refreshments throughout. All sessions in April were full (limited to 15) with some Stepping Stones young people who have not attended our drop-in's before coming along and new members who have also began attending evening drop-in's recently.

The summer saw 653 attendances with 70 individual young people.

Due to additional funding from Youthlink we were able to provide 75 members (including all Denholm and Stepping Stones young people) activity and wellbeing packs (with a value of £25 each) for the start of the April holidays. Packs included sweet treats and an Easter egg, sunflower and flower seed packs, a fiction book, mindfulness puzzle books, acrylic paints and canvas, bath bombs, stationary items, kindness/happiness journal, and baking kit plus info on all our sessions and upcoming April programme. These again were warmly received particularly those who had not returned to face-to-face work since prior to the pandemic.

## **Escape Youth Services**

### **Trustees' Report**

In the periods of April-July attendances were at the limits of those within our guidance for levels at the time i.e., 15 young people per session level 3, 30 young people levels 1/2, showing the need for face-to-face engagement. Since restrictions lifted, our attendance has continued to increase with an average of 60 young people attending our junior sessions per evening and 21 for our Senior sessions over the last few months.

We continue to offer a wide variety of activities within drop-in's to improve health and wellbeing, increase confidence and self-esteem and improve skills including sports, arts, hobby and interest areas, life-skills, and issue-based topics.

Our Stepping Stones project resulted in 401 hours of additional 1:1 support and small group work for 20 young people throughout the period. We also were permitted to visit schools in June to carry out transition support with 190 pupils in all the local primary schools.

We have continued to improve and promote our social media presence and website which has led to increased community awareness and knowledge of our service. Not only has this impacted the number of young people we are working with but has resulted in an increased number of ongoing hires using the facility each week out with drop-in periods to increase our revenue.

As well as positive experiences recorded in session plans from our members, we have received lots of positive feedback from members and parents on our activities and holiday programmes to illustrate our impact and difference we are making in young people's lives.

We have a visioning day planned for November for Board members, staff and volunteers, which we will repeat and/or adapt activities to include our members in this process so they too can help shape the future of the organisation.

#### **Financial review**

A surplus of £18,761 was earned in the year and this was added to reserves. Unrestricted reserves now stand at £47,674. The trustees consider this to be a satisfactory position.

#### ***Policy on reserves***

We are now in a significantly stronger position than previous years, and the management committee has aimed for reserves of at least 3 months running costs. With £47,674 currently in reserve they feel that this is around that amount. Consideration will be given to creating a designated fund to ringfence some of these reserves to cover unforeseen costs.

#### ***Funds in deficit***

No funds are in deficit.

## **Escape Youth Services**

### **Trustees' Report**

#### ***Principal funding sources***

An overwhelming thanks to our external funders this year for their continued support and continued flexibility in the use of funds; Scottish Borders Council Children and Young People's Learning Group, Children in Need, Bank of Scotland Foundation Reach Fund, The National Lottery Community Fund, The Scottish Government's Wellbeing Fund, Foundation Scotland, Youth Link Scotland, The Corra Foundation, The Bridge (Fallago Environmental Fund), Hawick Common Good Fund and The Coop Local Community Fund and

We also continued to be involved with the Neighbourly Food Surplus Scheme and are grateful for our weekly donations from Lidl and Aldi supermarkets.

Due to Covid 19 we continued to face negative financial impact on our ability to hold fundraising events, hire our hall for external use, and appeal for general donations; however, we did generate just over £15,000 through hires (once permitted) and donations. Thanks must go to the Arnold Clark Community Fund, Unison, Unite Union, Hawick Scrubs Group and Hawick Community Council, Mrs J Bruce, Mrs E Cranston and Mr P Murray as well as individuals who supported us through Easyfundraising and Amazon Smile donations.

We also want to thank and acknowledge Youthborders for their support in contributing to the sustainability of our organisation through administering funds, updates, training and guidance and representing our organisation strategically both locally and nationally.

We once again thank all these organisations and individuals, our members, parents, carers and the wider community for their continuing support.

#### ***Investment policy and objectives***

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

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

##### ***Aims and key objectives for future periods***

With the impact of the pandemic and potential changes to service still ongoing we are aware that our services and plans will need to remain flexible and adaptable to any restrictions implemented; and the importance of maintaining relationships with young people throughout such times.

We are therefore committed:

- To increasing the level of provision in relation to identified need and increased engagement of young people.
- To continue to target the most vulnerable young people in our community by working with schools and other service providers.
- To continue to upskill our staff, volunteers and Board members to ensure quality of service.
- To continue to seek funding to develop the facility and outside space to ensure a safe and well-equipped environment for our staff to provide diverse and quality youth work activities.
- To investigate further ideas for social enterprise and sustainable development in the context of climate change.

#### **Going concern**

The Trustees consider that the charity is a going concern.

## **Escape Youth Services**

### **Trustees' Report**

#### **Structure, governance and management**

##### ***Nature of governing document***

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

##### ***Recruitment and appointment of trustees***

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

##### ***Induction and training of trustees***

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

##### ***Organisational structure***

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

#### **Relationships with related parties**

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

#### **Financial instruments**

##### ***Objectives and policies***

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

#### **Funds held as custodian trustee on behalf of others**

No funds are held on behalf of other organisations.

#### **Creditor payment policy**

It is policy to settle invoices within normal credit terms.

#### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Escape Youth Services for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

## **Escape Youth Services**

### **Trustees' Report**

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 26 July 2022 and signed on its behalf by:



R J Jones  
Trustee



## Escape Youth Services

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

I report on the accounts of the charity for the year ended 31 October 2021 which are set out on pages 8 to 18 .

#### Respective responsibilities of trustees and examiner

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

#### Basis of independent examiner's report

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

#### Independent examiner's statement

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

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

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

have not been met; or

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



David Campbell  
Deans  
ICAS

27 North Bridge Street  
Hawick  
TD9 9BD

26 July 2022

## Escape Youth Services

### Statement of Financial Activities for the Year Ended 31 October 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	35,553	92,673	128,226
Other trading activities	5	15,186	-	15,186
<b>Total income</b>		<u>50,739</u>	<u>92,673</u>	<u>143,412</u>
<b>Expenditure on:</b>				
Charitable activities	6	(26,720)	(97,931)	(124,651)
<b>Total expenditure</b>		<u>(26,720)</u>	<u>(97,931)</u>	<u>(124,651)</u>
<b>Net income/(expenditure)</b>		<u>24,019</u>	<u>(5,258)</u>	<u>18,761</u>
<b>Net movement in funds</b>		24,019	(5,258)	18,761
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>		<u>23,655</u>	<u>31,761</u>	<u>55,416</u>
<b>Total funds carried forward</b>	13	<u>47,674</u>	<u>26,503</u>	<u>74,177</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	30,326	115,739	146,065
Other trading activities	5	9,648	-	9,648
<b>Total income</b>		<u>39,974</u>	<u>115,739</u>	<u>155,713</u>
<b>Expenditure on:</b>				
Charitable activities	6	(19,111)	(85,334)	(104,445)
<b>Total expenditure</b>		<u>(19,111)</u>	<u>(85,334)</u>	<u>(104,445)</u>
<b>Net income</b>		<u>20,863</u>	<u>30,405</u>	<u>51,268</u>
<b>Net movement in funds</b>		20,863	30,405	51,268
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>		<u>2,792</u>	<u>1,356</u>	<u>4,148</u>
<b>Total funds carried forward</b>	13	<u>23,655</u>	<u>31,761</u>	<u>55,416</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2020 is shown in note 13.

The notes on pages 10 to 18 form an integral part of these financial statements.

## Escape Youth Services

### (Registration number: SC431246) Balance Sheet as at 31 October 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand	11	74,465	55,704
<b>Creditors: Amounts falling due within one year</b>	12	<u>(288)</u>	<u>(288)</u>
<b>Net assets</b>		<u>74,177</u>	<u>55,416</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	13	26,503	31,761
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>47,674</u>	<u>23,655</u>
<b>Total funds</b>	13	<u>74,177</u>	<u>55,416</u>

For the financial year ending 31 October 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

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

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 26 July 2022 and signed on their behalf by:

  
R J Jones  
Trustee

The notes on pages 10 to 18 form an integral part of these financial statements.

## **Escape Youth Services**

### **Notes to the Financial Statements for the Year Ended 31 October 2021**

#### **1 Charity status**

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

The address of its registered office is:

Hawick Youth Centre  
Havelock Street  
Hawick  
Scotland  
TD9 7BB

These financial statements were authorised for issue by the trustees on 26 July 2022.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

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

##### **Statement of compliance**

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

##### **Basis of preparation**

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

The accounts are presented in Sterling (£) and are rounded to the nearest £1.

##### **Going concern**

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

##### **Exemption from preparing a cash flow statement**

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

##### **Income and endowments**

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

## **Escape Youth Services**

### **Notes to the Financial Statements for the Year Ended 31 October 2021**

#### ***Donations and legacies***

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

#### ***Grants receivable***

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

#### ***Investment income***

Investment income is recognised on a receivable basis.

#### ***Expenditure***

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

#### ***Charitable activities***

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

#### ***Support costs***

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

#### ***Governance costs***

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

#### ***Taxation***

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

#### ***Cash and cash equivalents***

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

## Escape Youth Services

### Notes to the Financial Statements for the Year Ended 31 October 2021

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees 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.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### Financial instruments

##### Classification

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

##### Recognition and measurement

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

##### Impairment

At the end of each reporting period financial instruments measured at fair value are assessed for objective evidence of impairment. The impairment loss is recognised in the profit and loss account.

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	3,081	-	3,081
Grants, including capital grants;			
Grants	32,472	92,673	125,145
	<u>35,553</u>	<u>92,673</u>	<u>128,226</u>

## Escape Youth Services

### Notes to the Financial Statements for the Year Ended 31 October 2021

#### 4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Children In Need	-	29,178	29,178	31,698
Scottish Borders Council	32,472	23,540	56,012	35,277
National Lottery Community Fund	-	16,446	16,446	32,094
SBC Service Level Agreement STV	-	18,000	18,000	1,250
Bank of Scotland	-	-	-	4,000
Corra Foundation	-	-	-	14,181
Youth Link	-	490	490	13,612
Foundation Scotland	-	5,019	5,019	6,632
Youth Scotland	-	-	-	1,995
The Bridge	-	-	-	1,000
Neighbourly Community Fund	-	-	-	2,500
UK Government	-	-	-	400
	<u>32,472</u>	<u>92,673</u>	<u>125,145</u>	<u>145,791</u>

## Escape Youth Services

### Notes to the Financial Statements for the Year Ended 31 October 2021

#### 5 Income from other trading activities

	Unrestricted funds General £	Total 2021 £
Trading income;		
Sales of goods and services	1,930	1,930
Membership subscriptions	828	828
Property rental income	12,428	12,428
	15,186	15,186
	Unrestricted funds General £	Total 2020 £
Trading income;		
Sales of goods and services	2,894	2,894
Events income;		
Other events income	359	359
Membership subscriptions	1,611	1,611
Property rental income	4,784	4,784
	9,648	9,648

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £
Fundraising		1,984	-	1,984
Staff costs		3,679	82,703	86,382
Allocated support costs	7	20,666	15,228	35,894
Governance costs	7	391	-	391
		26,720	97,931	124,651

	Activity undertaken directly £	2021 £
Wages and salaries	85,841	85,841
Staff training	184	184
Travelling	357	357
Repairs	9,765	9,765



## Escape Youth Services

### Notes to the Financial Statements for the Year Ended 31 October 2021

	Activity undertaken directly £	2021 £
Property costs	3,039	3,039
Printing, postage & stationery	536	536
Fundraising costs	3	3
Purchases	1,981	1,981
Telephone	1,793	1,793
Session resources	16,546	16,546
Subscriptions	966	966
Professional fees	1,911	1,911
Bank charges	100	100
IT	1,238	1,238
	124,260	124,260

In addition to the expenditure analysed above, there are also governance costs of £391 (2020 - £386) which relate directly to charitable activities. See note 7 for further details.

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	391	391	386
	391	391	386

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	84,471	69,736
Social security costs	346	184
Pension costs	1,024	967
Other staff costs	541	1,409
	86,382	72,296

## Escape Youth Services

### Notes to the Financial Statements for the Year Ended 31 October 2021

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Youth workers	<u>11</u>	<u>11</u>

1 (2020 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,024 (2020 - £967).

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

#### 9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>391</u>	<u>386</u>

#### 10 Taxation

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

#### 11 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>74,465</u>	<u>55,704</u>

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

	2021 £	2020 £
Accruals	<u>288</u>	<u>288</u>

## Escape Youth Services

### Notes to the Financial Statements for the Year Ended 31 October 2021

#### 13 Funds

	Balance at 1 November 2020 £	Incoming resources £	Resources expended £	Balance at 31 October 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	23,655	50,739	(26,720)	47,674
<b>Restricted funds</b>				
Children In Need	1,921	29,178	(30,699)	400
CYPLG	(7,847)	23,540	(15,693)	-
Youth Link	6,632	5,019	(11,651)	-
Foundation Scotland	1,995	-	(1,995)	-
SBC	-	18,000	(9,000)	9,000
Bank of Scotland	13,391	-	(11,477)	1,914
National Lottery Community Fund	15,669	16,446	(16,926)	15,189
Corra Foundation	-	490	(490)	-
<b>Total restricted funds</b>	<b>31,761</b>	<b>92,673</b>	<b>(97,931)</b>	<b>26,503</b>
<b>Total funds</b>	<b>55,416</b>	<b>143,412</b>	<b>(124,651)</b>	<b>74,177</b>
	<b>Balance at 1 November 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 October 2020 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General	2,792	39,974	(19,111)	23,655
<b>Restricted</b>				
Children In Need	-	31,698	(29,777)	1,921
CYPLG	-	7,847	(15,694)	(7,847)
Youth Link	-	6,632	-	6,632
Foundation Scotland	-	1,995	-	1,995
SBC	-	13,612	(13,612)	-
STV	-	4,000	(4,000)	-
Live Borders	-	1,250	(1,250)	-
Bank of Scotland	-	14,181	(790)	13,391
SBC - Localities Bid	-	2,430	(2,430)	-
National Lottery Community Fund	1,356	32,094	(17,781)	15,669
<b>Total restricted funds</b>	<b>1,356</b>	<b>115,739</b>	<b>(85,334)</b>	<b>31,761</b>

## Escape Youth Services

### Notes to the Financial Statements for the Year Ended 31 October 2021

	Balance at 1 November 2019 £	Incoming resources £	Resources expended £	Balance at 31 October 2020 £
<b>Total funds</b>	4,148	155,713	(104,445)	55,416

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

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

#### 14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2021 £
Current assets	47,962	26,503	74,465
Current liabilities	(288)	-	(288)
<b>Total net assets</b>	<b>47,674</b>	<b>26,503</b>	<b>74,177</b>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2020 £
Current assets	23,943	31,761	55,704
Current liabilities	(288)	-	(288)
<b>Total net assets</b>	<b>23,655</b>	<b>31,761</b>	<b>55,416</b>