

Charity Number SC037680  
Company Number SC313338

# YOUTHBORDERS

## Trustees' Report and Accounts

For the year ended 30 September 2013

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28/03/2014

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COMPANIES HOUSE

Independently examined under the Charities and Trustee Investment (Scotland) Act 2005

Exempt from audit under the Companies Act 2006

# **YOUTHBORDERS**

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## **YOUTHBORDERS**

### **Trustees' Report for the year ended 30 September 2013**

The trustees of the charity, who are also the directors for the purposes of company law, present their report and accounts for the year ended 30 September 2013.

The report and accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the provisions of the Companies Act 2006 relating to small companies, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice for Accounting and Reporting by Charities (SORP) 2005 (Second Edition 2008).

#### **Reference and administrative information**

The trustees who held office during the period from the start of the year reported on until the date of approval of this report are:

Sandy Brydon	<i>Chair</i>
Allister Hart	<i>Treasurer</i>
David Harvey	
Graham Easton	
Jean Gray	(Appointed 10 October 2013)
John White	(Resigned 23 May 2013)
Company Secretary	Bridie Ashrowan
Charity Number	SC037680
Company Number	SC313338
Registered Office and Business Address	Langlee Complex Marigold Drive Galashiels TD1 2LP
Independent Examiner	Dr Neil K Dickson AICB ACIE 57 Wallaceneuk Kelso TD5 8BF
Bankers	The Royal Bank of Scotland 35 Bank Street Galashiels TD1 1EP

## **YOUTHBORDERS**

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

YouthBorders is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The company was incorporated on 27 August 2007 and started its activities on 1 October 2008.

YouthBorders governance lies with its board of trustees. As indicated in the Memorandum and Articles, the Objects of YouthBorders are:

- (a) To advance education among young people in the Scottish Borders ("the Operating Area") and, in particular, so as to develop their physical, mental, social and spiritual capacities so that they may grow to full maturity as individuals and members of society.
- (b) To advance the physical, mental and emotional health, of young persons residing in the Operating Area with a view to improving their conditions of life.
- (c) The advancement of citizenship and encouragement of active participation and development of local communities.
- (d) The promotion of equality and diversity encouraging a positive contribution by young people to the local community.
- (e) The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage of young persons residing in the Operating Area with a view to improving their conditions of life.

### **Appointment and training of trustees**

The YouthBorders Board have had a positive year of development. Trustees have been part of an organisational review process with Scottish Government Just Enterprise programme. We have also found excellent candidates for trusteeship during the year, and will use the opportunity to bring them on to the Board at the AGM in 2014.

### **Organisational Structure**

The maximum number of trustees for YouthBorders is 12 and within that 6 co-opted trustees from the membership.

YouthBorders currently employs the following members of staff: Bridie Ashrowan (YouthBorders Manager), Jemma Laidlaw (Administrator), Julie Middlemiss-Brown (Health Improvement Coordinator – Sexual Health & Relationships), Kai Peacock (Volunteer Cluster Coordinator) and Simon Miller (Specialist Network Coordinator). YouthBorders also pays for the services of a book-keeper, Suzanne Ferguson, on a part-time basis.

The Quality Youth Work Coordinator, Ceri Hunter has now moved to the Scottish Borders Council Youth Work Team and we would like to pay tribute to her hard work during this financial year and to thank her for the difference she has made while in the team to the work of YouthBorders and that of our member youth organisations and clubs. Due to funding constraints with the end of the LEADER programme in January 2014 and a reduction in Rank Foundation funding we will not be replacing this post. YouthBorders will still be ensuring a focus on the training and quality of youth work, but will seek to do so through new projects and partnerships.

## **YOUTHBORDERS**

### **Risk management**

The trustees have examined the major strategic, business and operational risks which might affect the organisation and confirm that systems have been reviewed and the necessary steps taken to lessen these risks.

The major risks identified are:

- **Meeting legislative and financial responsibilities.** YouthBorders has consolidated some of its legislative and financial complexities and made significant organisational progress in 2012-13. With the help of our new robust financial procedures, our book-keeper Suzanne Ferguson and our independent examiner Dr Neil Dickson, we can produce OSCR compliant annual accounts. We will continue to review and improve governance arrangements in the financial year 2013-14.
- **Funding.** YouthBorders has continued to make significant progress in securing funds in 2012-13, with Scottish Borders Council issuing a full Service Level Agreement to YouthBorders. YouthBorders has been the beneficiary of Just Enterprise in 2013, a Scotland wide growth programme for Social Enterprises and this will influence our next three year plan for development. YouthBorders has sourced funding for two new fixed term projects to enhance different aspect of our members' work and how it impacts on young people. The first is a Specialist Youth Services coordination project and the other a Volunteer Cluster recruitment and support project.

### **Objectives and activities**

YouthBorders aims to support:

- the youth work sector to deliver more choices and more chances for more young people
- to create stronger youth work organisations
- to enable members to create and support environments where young people thrive, and
- for young people to become successful learners, confident individuals, responsible citizens and effective contributors in their youth groups and communities

Our membership in 2013 was 33 groups across the Scottish Borders, supporting 2,946 young people.

### **Achievements and performance**

YouthBorders is the key provider of training, advice, information and support to full time, part-time and voluntary youth workers and youth work organisations in the Scottish Borders. It is also an area association of Youth Scotland, which enables it to bring the most up to date services to the sector. We work in partnership with Scottish Borders Council and The Third Sector Interface in particular, and many more local partners.

The Youth Work Futures approach of having a lead generic youth work organisation in each locality, covering every high school catchment, in the Borders has made huge strides in 2013. YouthBorders did a report for Scottish Borders Council in February 2011, when we reported 461 young people as members as the numbers in 6 of the 7 groups. As of September 2013, with the 7 lead organisations, the total is now 1400 young people. This is truly significant and a landmark. In terms of positive destinations, there have been 89 awards achieved (such as Saltire and Youth Achievement Awards). In addition to the CYPPP funding, the funding for these groups is coming in from a broader range of sources, in total £550,000 in 2013. It is coming from sources such as Big Lottery's Young Start programme, charitable trusts such as Tudor Trust and Souter Trust, also earned income. The core funders of this approach have been Scottish Borders Council Children and Young People's Planning Partnership, Robertson Trust, Rank Foundation and Children in Need. At a review for all stakeholders, including young people, in November 2013, these funders have expressed their

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confidence in the success of the approach and are committed to build on that. We thank them for their invaluable support.

What is emerging is that the success of this approach is about 'whole Borders thinking' between local hubs and a focus on 'small organisation development'. Across the voluntary youth work sector, we have a shared sense of increased confidence, and feedback at that review included:

- "great to see how far we'd come over the time... we didn't realize that so much had been achieved"
- "witnessed the confidence that has grown in and around the locality... and the ongoing capacity building support embed"
- "validated our direction of travel"

A total of 245 different people have been to training in the past 3 years, an on-going increase on previous years. YouthBorders training work has grown and evolved over the last 2 years as we moved into the second phase of the Youth Work Futures Project. This phase has seen the focus placed on improving the quality of youth work provision that young people receive by increasing and diversifying the range of training opportunities available.

Over the last 3 years we have been working closely with support from the Rank Foundation and our partners at Youth Scotland and Scottish Borders Council to bring a clear progression route for staff, volunteers and young people who want to work in the community. This has started with the First Steps to Working with Children and Young People course and the continuation of the Professional Development Award in Youth Work. These courses give youth workers the opportunity to explore the background to Youth Work and feel more confident in their work with young people. This has also given young people an opportunity to explore youth work as a career path, and even if they decide it's not for them, develop communication skills and build their self-confidence in working with others.

In summary:

- 245 individuals have attended training hosted or delivered by YouthBorders
- 527 training opportunities taken up
- 53 courses delivered
- Professional Development Award: 27 individuals completed the course, 22 successfully gained the qualification.

### *New Borders wide projects in 2013*

YouthBorders sourced funding from Awards for All for the first Borders residential event for young people in the voluntary youth work sector, with 27 young people in attendance. It focused on improving youth committees in the lead organisations, enabling participation and co-production by young people. We brought youth workers and young people together for 3 days from six of the seven generic organisations' learning communities, at Broomlea at West Linton.

YouthBorders has sourced funding for two new fixed term projects to enhance different aspects of our members' work and how it impacts on young people. The first is a Specialist Network Coordinator post, the purpose of which is to enable the specialist youth services, such as Young Carer organisations, LGBT, Drug and Alcohol services and others, to work together and with other partners, such as our members, which are generic groups. The funding has come through the Scottish Borders Children and Young People's Planning Partnership and the Robertson Trust. We have also sourced funding for a Volunteer Cluster Project from Voluntary Action Fund and recruited a Coordinator, whose role is to enable a target of 60 new volunteers to be recruited into 6 partner groups and a development role to leave a legacy of greater support for those volunteers.

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### **Voluntary help and gifts in kind**

We wish to acknowledge the support of Scottish Borders Council during the year, in particular the provision of office space at no cost to YouthBorders. We also acknowledge the substantial support of Youth Scotland in helping the organisation during this period.

### **Plans for the Future**

YouthBorders Annual Business Plan takes account of the following strategic plans:

- GIRFEC: Getting it Right for Every Child
- Scottish Borders Single Outcome Agreement
- Scottish Borders Children and Young People's Services Plan
- Youth Scotland Strategic Plan
- National Youth Work Strategy
- Community Empowerment Bill (Scotland)

YouthBorders plans for 2013-14 are to develop and consolidate the following four areas of work:

- To strengthen Borders based voluntary and third sector youth groups and clubs, contributing to the development of the substantial potential of our members and the sustainability of their work
- To deliver a programme of high quality training for our members, including trustees, senior staff, youth work staff and volunteers
- To support affiliated youth groups, from volunteer run and led groups to larger third sector youth groups with staff and funding, to meet agreed quality standards
- To develop strategic partnerships, championing and representing the voluntary youth work sector at key strategic and partnership groups

### **Financial review**

YouthBorders turnover in 2012-13 has increased from the year before. This has been a very busy year with development and training activity, specifically through the funding from Rank Foundation, Scottish Borders Council and LEADER.

YouthBorders has seen a small on-going increase in its reserves in this financial year. We have always to take into account that some of the designated reserves are for a partnership project with Scottish Borders Council. YouthBorders has not used these reserves for its own operation other than as agreed for cash flow purposes. The partnership work needs to commence in 2014-15 after the end of the LEADER/SBC Rank funded training work, so we will see a planned decrease in the reserves for that partnership project as the work commences again.

### **Reserves policy**

YouthBorders will be proactive in the financial year 2013-14 by continuing to increase our reserves and this will remain the case in future years as a core part of governance. In the unlikely event that YouthBorders should have to cease trading the trustees are required to ensure that there are sufficient reserves to meet the costs of closure. The level of unrestricted reserves at the end of 2012-13 is sufficient to meet this commitment but we are aware that it will need to increase over the next three years to ensure greater resilience, particularly as a result of the partnership reserves decreasing.

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### **Statement in pursuance of section 419 of the Companies Act 2006**

This report has been prepared in accordance with the provisions of the small companies regime.

This report was approved by the trustees on 20 February 2014 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'D Harvey', written in a cursive style.

David Harvey  
**Trustee**

## **YOUTHBORDERS**

### **Independent Examiner's Report to the Trustees of YouthBorders**

I report on the accounts of the charity for the year ended 30 September 2013 which are set out on pages 10 to 17.

#### **Respective responsibilities of trustees and examiner**

The charity's 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 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 seeks explanations from the 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 the course of my examination no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements
  - (a) to keep accounting records in accordance with Section 44(1)(a) of the Act and Regulation 4 of the Accounts Regulations, and
  - (b) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Accounts Regulationshave 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.



Dr Neil K Dickson AICB ACIE

Full Member of the Association of Charity Independent Examiners

57 Wallaceneuk, Kelso, Roxburghshire TD5 8BF

Date: 28/09/2014

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## Statement of Financial Activities for the year ended 30 September 2013 (incorporating an Income and Expenditure Account)

	Note	2012-13 Unrestricted Funds £	2012-13 Restricted Funds £	2012-13 Total £	2011-12 Total £
<b>Incoming Resources</b>					
Incoming resources from charitable activities					
Grants received	2	38,985	50,750	89,735	95,345
Evaluation and Training Services		4,124	20,598	24,722	20,511
Youth Chex Scheme		-	6,000	6,000	-
Affiliation and insurance fees		4,835	-	4,835	4,620
<b>Total</b>		<b>47,944</b>	<b>77,348</b>	<b>125,292</b>	<b>120,476</b>
<b>Total incoming resources</b>		<b>47,944</b>	<b>77,348</b>	<b>125,292</b>	<b>120,476</b>
<b>Resources expended</b>					
Cost of generating funds	3	3,533	-	3,533	3,329
Charitable activities undertaken directly	4	26,715	87,479	114,194	96,111
Governance costs	5	4,494	-	4,494	4,131
<b>Total resources expended</b>		<b>34,742</b>	<b>87,479</b>	<b>122,221</b>	<b>103,571</b>
<b>Net incoming/(outgoing) resources before transfers</b>	6	<b>13,202</b>	<b>(10,131)</b>	<b>3,071</b>	<b>16,905</b>
<b>Transfers between funds</b>	14				
Release of restricted funds		511	(511)	0	0
Contributions to project costs		(12,888)	12,888	0	0
<b>Total transfers between funds</b>		<b>(12,377)</b>	<b>12,377</b>	<b>0</b>	<b>0</b>
<b>Net movement of funds</b>		<b>825</b>	<b>2,246</b>	<b>3,071</b>	<b>16,905</b>
Total funds at start of year		20,179	49,527	69,706	52,801
<b>Total funds at end of year</b>	15	<b>21,004</b>	<b>51,773</b>	<b>72,777</b>	<b>69,706</b>

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## Balance Sheet at 30 September 2013

	Note	2013 £	2013 £	2012 £	2012 £
<b>Fixed Assets</b>					
Tangible Assets	10		0		152
<b>Current Assets</b>					
Debtors	11	37,195		20,288	
Bank account		43,149		69,816	
Cash in hand		276		269	
		<u>80,620</u>		<u>90,373</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>7,843</u>		<u>20,819</u>	
<b>Net Current Assets</b>			<u>72,777</u>		<u>69,554</u>
<b>Net Assets</b>	15		72,777		69,706
<b>Funds</b>	14				
Restricted funds		51,773		49,527	
Unrestricted funds		<u>21,004</u>		<u>20,179</u>	
			72,777		69,706

### Directors' Statement pursuant to sections 414 and 475 of the Companies Act 2006

For the year ended 30 September 2013 the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts (and, in particular, to prepare accounts for each financial year that give a true and fair view of the state of affairs of the company, its income and expenditure, and surplus or deficit for the year).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These accounts were approved by the trustees on 20 February 2014 and signed on their behalf by



David Harvey  
Trustee

## YOUTHBORDERS

### Notes to the accounts for the year ended 30 September 2013

#### 1. Accounting policies.

- (a) **Basis of accounting.** The accounts are prepared under the historical cost convention. They have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice for Accounting and Reporting by Charities (SORP) 2005 (Second Edition 2008), the Financial Reporting Standard for Smaller Entities (2007), the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006.
- (b) **Fund accounting.** Unrestricted funds comprise funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are funds that are subject to conditions imposed by the funder. Details of the nature and purpose of each fund, together with the movements on the fund and the balance carried forward, are set out in Note 14.
- (c) **Incoming resources.** Incoming resources are recognised when receivable, which is when the charity becomes entitled to the resource and provided conditions for receipt have been satisfied.
- (d) **Resources expended.** Resources expended are shown on an accruals basis, and are recognised when there is a legal or constructive obligation to make payment. They are classified into the following categories: costs of generating funds (costs of generating voluntary income and grants), charitable activities (costs incurred in the delivery of the charity's activities and services), and governance costs (costs associated with the strategic management of the charity, and with meeting the constitutional and statutory requirements of the charity – which includes the costs of board meetings, the AGM and the Independent Examiner's fee). Salary costs are apportioned between the categories on the basis of time spent on these activities.
- (e) **Tangible fixed assets and depreciation.** Individual fixed assets costing £1,000 or more are capitalised at cost. Depreciation is charged annually on a 25% straight line basis so as to write off the cost of the assets over their estimated useful life of 4 years.
- (f) **Taxation.** The charity is exempt from income and corporation tax, and bank interest is received gross. The charity is not registered for VAT, and accordingly all expenditure is shown gross of irrecoverable VAT.
- (g) **Donated goods and services.** The charity is permitted by Scottish Borders Council to use fully serviced offices at the Langlee Complex, Galashiels free of charge. No value for this has been included in the Statement of Financial Activities, because an open market value for services of equivalent utility to the charity cannot be reasonably quantified and measured. Also, the contribution of volunteers to the charity is excluded from the Statement of Financial Activities, because the value of their contribution cannot be reasonably quantified in financial terms.

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### 2. Grants received.

	2012-13 Unrestricted Funds £	2012-13 Restricted Funds £	2012-13 Total £	2011-12 Total £
Scottish Borders Council	31,000	10,000	41,000	34,000
The Rank Foundation	-	17,227	17,227	33,953
Scottish Borders LEADER Programme	-	16,028	16,028	12,959
Moffat Charitable Trust	2,000	-	2,000	-
Souter Charitable Trust	2,000	-	2,000	5,000
Hayward Sanderson Trust	2,000	-	2,000	-
Voluntary Action Fund	-	7,495	7,495	-
Foundation Scotland	1,985	-	1,985	-
Awards for All	-	-	-	9,433
<b>Total</b>	<b>38,985</b>	<b>50,750</b>	<b>89,735</b>	<b>95,345</b>

### 3. Cost of generating funds.

	2012-13 Unrestricted Funds £	2012-13 Restricted Funds £	2012-13 Total £	2011-12 Total £
Salaries and Employer's NI	3,533	-	3,533	3,329
<b>Total</b>	<b>3,533</b>	<b>-</b>	<b>3,533</b>	<b>3,329</b>

### 4. Charitable activities undertaken directly.

	2012-13 Unrestricted Funds £	2012-13 Restricted Funds £	2012-13 Total £	2011-12 Total £
Salaries and Employer's NI	13,957	68,584	82,541	75,562
Recruitment costs	93	-	93	539
Room hire	238	1,920	2,158	189
Travel expenses	2,594	2,665	5,259	3,428
Hotel accommodation costs	-	75	75	661
Refreshments	674	2,546	3,220	678
Printing, postage and stationery	1,770	322	2,092	1,267
Telephone	180	60	240	50
IT expenses	522	548	1,070	1,307
Advertising, publicity and events	99	300	399	3,489
Insurance (YouthBorders)	207	-	207	207
Affiliation and insurance fees (clubs)	4,525	-	4,525	4,235
Bookkeeping	950	150	1,100	560
Professional fees	-	2,530	2,530	1,631
Subscriptions	175	-	175	225
Training	429	4,376	4,805	1,608
Youth Chex Scheme	-	1,427	1,427	-
Driving instruction and licences	-	870	870	62
Bank charges	150	-	150	121
Adjustments to recoverable costs	-	1,106	1,106	-
Depreciation	152	-	152	292
<b>Total</b>	<b>26,715</b>	<b>87,479</b>	<b>114,194</b>	<b>96,111</b>

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### 5. Governance costs.

	2012-13 Unrestricted Funds £	2012-13 Restricted Funds £	2012-13 Total £	2011-12 Total £
Salaries and Employer's NI	3,533	-	3,533	3,329
Independent Examination	400	-	400	380
Companies House	13	-	13	14
Board expenses	249	-	249	180
AGM	299	-	299	228
<b>Total</b>	<b>4,494</b>	<b>-</b>	<b>4,494</b>	<b>4,131</b>

### 6. Net incoming/(outgoing) resources.

	2012-13 £	2011-12 £
This is stated after charging:		
Depreciation	152	292

### 7. Support costs.

	2012-13 Unrestricted Funds £	2012-13 Restricted Funds £	2012-13 Total £	2011-12 Total £
Bookkeeping	950	150	1,100	560
<b>Total</b>	<b>950</b>	<b>150</b>	<b>1,100</b>	<b>560</b>

These support costs have all been allocated to charitable activities undertaken directly, and included in Note 4.

### 8. Staff numbers and costs.

	2012-13	2011-12
Average weekly number of employees during the year	5	5
	2012-13 £	2011-12 £
Salaries	82,614	75,859
Employer's NI	6,993	6,361
<b>Total</b>	<b>89,607</b>	<b>82,220</b>

No employee received remuneration of more than £60,000 (2012: the same).

### 9. Trustees and related parties.

No trustee received remuneration during the year (2012: the same). One trustee received reimbursement of expenses totalling £249 (2012: one trustee £180). No contracts for services have been entered into with any of the trustees. There were no related party transactions during the year (2012: the same).

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## 10. Tangible assets.

	Voting Pads	IT Equipment	Total
<b>Cost/take-over value</b>			
At 1 October 2012	5,646	1,828	7,474
Additions/(Disposals)	(5,646)	-	(5,646)
At 30 September 2013	0	1,828	1,828
<b>Depreciation</b>			
At 1 October 2012	5,646	1,676	7,322
Adjustment on disposal	(5,646)	-	(5,646)
Charge for year	-	152	152
At 30 September 2013	0	1,828	1,828
<b>Net Book Value</b>			
At 30 September 2013	0	0	0
At 30 September 2012	0	152	152

## 11. Debtors.

	2012-13 £	2011-12 £
Grants receivable	26,028	10,354
Evaluation and Training Services income receivable	10,747	9,434
Other debtors	420	500
<b>Total</b>	<b>37,195</b>	<b>20,288</b>

## 12. Creditors.

	2012-13 £	2011-12 £
Deferred income (see also Note 13)	6,000	12,000
Other creditors	1,443	8,439
Accruals	400	380
<b>Total</b>	<b>7,843</b>	<b>20,819</b>

## 13. Deferred income.

	Balance 01/10/12 £	Received/ (repaid) in year £	Released in year £	Balance 30/09/13 £
Match and Support Funding (Scottish Borders Council)	12,000	-	(6,000)	6,000
<b>Total</b>	<b>12,000</b>	<b>-</b>	<b>(6,000)</b>	<b>6,000</b>

The deferred income arises from a grant received in 2011-12 to fund project delivery in 2012-13 and 2013-14. Income from the grant is deferred to the year of delivery.

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### 14. Statement of funds.

	Balance 01/10/12 £	Income £	Expend- iture £	Transfers £	Balance 30/09/13 £
<b>Unrestricted funds</b>					
General Fund	297	16,794	(11,398)	(1,144)	4,549
Match and Support Funding	0	6,150	-	(6,150)	0
Service Level Agreement Fund	3,833	25,000	(23,210)	(5,083)	540
Youth Health Fund	7,758	-	-	(7,758)	0
Participation Youth Council Fund	8,291	-	(134)	7,758	15,915
<b>Total unrestricted funds</b>	<b>20,179</b>	<b>47,944</b>	<b>(34,742)</b>	<b>(12,377)</b>	<b>21,004</b>
<b>Restricted funds</b>					
Momentum Fund	1,622	-	(1,111)	(511)	0
Driving Ahead Fund	813	1,636	(1,438)	-	1,011
Youth Chex Fund	-	6,000	(1,427)	-	4,573
Training Grant Fund	3,725	2,060	(121)	(233)	5,431
Youth Work Futures Fund	36,434	17,227	(25,608)	(3,512)	24,541
LEADER Fund	0	16,028	(32,820)	16,792	0
Earlston Catchment Development Fund	0	15,820	(15,820)	-	0
Stow Youth Project Fund	0	1,082	(1,082)	-	0
Awards for All Fund	6,933	-	(6,395)	(159)	379
Specialist Youth Network Fund	-	10,000	(1,657)	-	8,343
Voluntary Action Fund	-	7,495	-	-	7,495
<b>Total restricted funds</b>	<b>49,527</b>	<b>77,348</b>	<b>(87,479)</b>	<b>12,377</b>	<b>51,773</b>
<b>Total funds</b>	<b>69,706</b>	<b>125,292</b>	<b>(122,221)</b>	<b>0</b>	<b>72,777</b>

### Purposes of funds

#### *Unrestricted funds*

The General Fund contains all unrestricted funds except for those in the following designated funds.

Match and Support Funding contains funds designated as relating to an agreement with Scottish Borders Council under which they provided funding for general purposes including being used as match funding for certain restricted grants.

The Service Level Agreement Fund contains funds designated as relating to the service level agreement with Scottish Borders Council.

The Youth Health Fund contained funds designated for the running of the Youth Health Forum in the Borders. This fund has now been amalgamated with the Participation Youth Council Fund.

The Participation Youth Council Fund contain funds designated to support the establishment of participation youth forums and for the expenses of Borders members of the Scottish Youth Parliament.

#### *Restricted funds*

The Momentum Fund is for the delivery of a pre-learner driving course for young people.

The Driving Ahead Fund is to assist young people to learn to drive safely.

## YOUTHBORDERS

The Youth Chex Scheme is a youthbank with a trained panel of young people who allocate funding from Scottish Borders Council and NHS Borders to youth groups. YouthBorders administers part of the scheme, and the associated income and expenditure is accounted for in the Youth Chex Fund.

The Training Grant Fund is for the provision of a training programme for youth workers.

The Youth Work Futures Fund is to support the sustainability of locally-based youth groups, through development and capacity building.

The LEADER Fund is for the creation and delivery of a training hub. This project is 48.88% funded by the Scottish Borders LEADER 2007-2013 Programme, with the balance of the funding coming from several other funds, which gives rise to transfers described below.

The Earlston Catchment Development Fund and the Stow Youth Project Fund relate to local projects managed temporarily by YouthBorders until locally-based youth groups are ready to manage them. The Stow Youth Project has now been handed over to the TD1 Youth Hub in Galashiels. Earlston Catchment is due to be handed over to a newly incorporated charity in 2013-14.

The Awards for All Fund is for the training of volunteers and youth workers, to enable young people to run their youth committees more effectively and youth workers to support them more effectively.

The Specialist Youth Fund is to support specialist youth organisations and their network to enable them to improve the services they provide.

The Voluntary Action Fund is for the recruitment, retention and support of volunteer youth workers, committee members, researchers and administrators.

### Transfers between funds

£7,758 has been transferred from the Youth Health Fund to the Participation Youth Council Fund to amalgamate these two designated funds in preparation for planned expenditure.

£511 has been transferred from the Momentum Fund to the General Fund. This represents the unspent balance in the Momentum Fund that its funder has permitted YouthBorders to retain for general purposes.

All other transfers in the above table are transfers from various funds to the LEADER Fund to provide the balance of funding for the LEADER project. A total of £16,792 has been transferred for this purpose, £12,888 from unrestricted funds and £3,904 from other restricted funds, consistent with the permitted uses of these funds.

### 15. Analysis of net assets between funds.

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 30 September 2013 are represented by:			
Fixed assets	0	-	0
Bank account	25,842	17,307	43,149
Cash in hand	276	-	276
Debtors	1,660	35,535	37,195
Creditors	(6,774)	(1,069)	(7,843)
<b>Total</b>	<b>21,004</b>	<b>51,773</b>	<b>72,777</b>