

Company registration number: SC313338

Charity registration number: SC037680

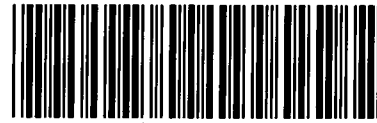
# YouthBorders

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2020

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# **YouthBorders**

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## **YouthBorders**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr C Easton, Chair Mr R Barrow Mrs L Notman, Treasurer Miss D McKendry, Vice chair Mrs S Axford Mrs D Whalley Mr L Tait
<b>Other Officers</b>	Mr C Dunning, Co-opted Advisor
<b>Senior Management Team</b>	Mrs S Hunter, Chief Officer
<b>Principal Office</b>	Langlee Complex Marigold Drive Galashiels TD1 2LP  The charity is incorporated in Scotland.
<b>Company Registration Number</b>	SC313338
<b>Charity Registration Number</b>	SC037680
<b>Bankers</b>	The Royal Bank of Scotland 35 Bank Street Galashiels TD1 1EP
<b>Independent Examiner</b>	David Campbell Deans 27 North Bridge Street Hawick TD9 9BD

# YouthBorders

## 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 March 2020.

### Objectives, Strategies and Aims

#### *Objects and aims*

YouthBorders is the network of voluntary and community-based youth organisations in the Scottish Borders, supporting and promoting good quality youth work.

As a membership organisation YouthBorders facilitates networking opportunity and events, and provides information and advice to voluntary and community-based youth organisations, their volunteer, trustees, youth workers and other partners in the community. YouthBorders is recognised regionally as the strategic voice of third sector youth organisations and works closely with partners in the public sector to improve outcomes for young people.

Our vision is of a voluntary and community-based youth work sector which is connected, collaborative, respected and recognised; working together to improve the lives of young people in the Scottish Borders. Working in partnership with our members, YouthBorders aims to improve young people's lives through their participation in quality voluntary and community-based youth work.

In September 2019 we published a revision to our previous strategic plan. The revised plan sets out three areas of strategic activity for the period September 2019 to September 2022. Our three strategic priorities are:

1. A youth work sector which collaborates
2. A membership which is connected, empowered and represented
3. A membership which is supported, confident and competent

We have five organisational objectives, which are reflective of our charitable purposes:

- Facilitating networking opportunities and events, providing information and representing the interests of the sector strategically in local, regional and national forums
- Offering a comprehensive support package for members including PVG support, insurance, governance support, funding and general advice
- Actively promoting the setting up new groups in the community that will benefit young people
- Providing support and training for adults (youth work practitioners and trustees) who work with or support young people in voluntary and community-based youth organisations and partner organisations.
- Providing opportunities for young people engage in learning opportunities to develop themselves as youth work practitioners or in other leadership roles.

## **YouthBorders**

### **Trustees' Report**

YouthBorders governance lies with its Board of trustees. With 10 board meetings per annum, the Board of Trustees receive regular operation and strategic update from the Chief Officer. A standing agenda item of a Treasurers report ensures that the board has sound financial overview. The board receive and engage with regular review of progress against our Strategic Plan.

a. YouthBorders will support the advancement of citizenship and community development by supporting voluntary and community based youth organisations in the Scottish Borders.

i. through membership YouthBorders will facilitate networking opportunities, events and provide information for voluntary and community based youth organisations, their volunteers, trustees, youth workers and other partners in the community.

ii. YouthBorders supports organisations through the provision of a comprehensive support package for voluntary and community based youth organisations which involves PVG support, insurance, general support and advice.

iii. YouthBorders actively promotes setting up new groups in the community that will benefit young people.

b. YouthBorders will support the advancement of education of adults and young people in the Scottish Borders.

i. through providing support and training for adults who work with young people in voluntary and community based youth organisations and partner organisations in the Scottish Borders

ii. through providing opportunities for young people to engage in learning opportunities to develop themselves as youth work practitioners or in other leadership roles

The Charity's objects are restricted to supporting voluntary and community based youth organisations, their staff, young people, and volunteers in the Scottish Borders area.

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

We like to acknowledge the tremendous support of hundreds of volunteers across the membership and in our own Board for their voluntary support.

Volunteers are a key strength of youth work and we appreciate hugely their time and expertise.

We wish to acknowledge the support of Scottish Borders Council during the year, in particular the provision of serviced office space at no cost to YouthBorders. We also acknowledge the in kind support of Youth Scotland in providing training, advice and capacity building opportunities to YouthBorders and our joint members.

We wish to thank 'And We Do This:' (a web, ecommerce, digital marketing & video production company) for offering the annual domain subscription for our website as a gift in kind.

# **YouthBorders**

## **Trustees' Report**

### **Achievements and Performance**

YouthBorders' membership at the end of March 2019 was 37 members. This represents a growth in membership with 10 organisations joining our membership in 2019/20, and 2 of the previous year's members leaving membership as they had stopped operating as youth groups. Membership renewal is on a rolling annual basis, and membership data is hosted on a CRM provided by Youth Scotland.

Our membership reaches 3364 young people in the Scottish Borders through youth work.

Within our membership there are 197 paid members of staff with a further 418 volunteers supporting voluntary and community-based youth work.

The fee for joint membership of YouthBorders and Youth Scotland increased by £10 in 2019/20 as a result of Youth Scotland increasing their membership charge from £45 to £55. As our members are joint members the annual fee became £110 for all groups regardless of size, turnover, need or status. We receive £55 membership contribution. We will continue to review the membership fee each year to ensure we are inclusive and supportive to all members and to reflect the services we are able to provide.

In September 2019 we published our updated Strategic Plan 2019-22 which coincided with a new organisational branding and imagery. We produced a clear and concise membership benefits document. November is the peak renewal period for membership and we used this as an opportunity to write to all members and provide them with a Membership Certificate and a copy of our Strategic Plan. We have introduced new brand guidelines to improve the consistency of our organisational image and these are being used with increased confidence by our staff team. Since January 2020 we have worked collectively across our organisation to increase our social media content and used this as an opportunity to celebrate, recognise and promote our members work. We have engaged in a website refresh with our partners at And We Do This. We continue to provide a weekly e-bulletin to members and stakeholders, with a current distribution list of 205 recipients.

A sub-set of our membership are 'wee groups' – those which operate once a week, are led by volunteers, those which are operate in very rural communities, and groups which are just starting out/setting up. For our once a week and volunteer youth clubs, we have set up on-site visits with groups, and have invested in relationship building with key volunteers with our Membership Officer. In addition, we have seen a growth in new organisations forming as Community Interest Companies; or supporting groups to transition from volunteer groups to groups which employ staff. For Wee Groups the support which is provided includes: registration forms, policy templates, activity and session planning tools, signposting to partners and wider community events, signposting or delivery of training (e.g. first aid, food hygiene, games, evaluation). These smaller groups are continuing to provide meaningful opportunities to young people from age 8 upwards.

We committed in September 2019 that in the year ahead we would visit all of our member groups on-site where appropriate or with a representative of the organisation at another location; at March 2020 we have visited or met individually with 18 of 37 members with the purpose of understanding their needs or providing capacity building support.

# **YouthBorders**

## **Trustees' Report**

### **Scottish Borders Youth Work Partnership**

We continue to support seven locality youth work organisations to come together at regular intervals as our “Youth Work Managers Network”. This is a peer support space, a time to plan and evaluate joint activity and to provide strategic updates and insights. Throughout 2019/20 the Partnership have worked cooperatively to deliver the Stepping Stones project. YouthBorders is the secretariat and chair of the Strategic Youth Work Partnership (chairs and managers of 7 localities plus YouthBorders) and this group met 3 times this year. Collectively the Partnership has worked to develop funding proposals for a leadership programme and the evaluation and development of the partnership, however investment is yet to be secured to bring this activity to fruition. The Partners are increasingly open to sharing new ideas, resources, materials and equipment with one another to continue the journey of collaboration that has been ongoing for some years.

### **Stepping Stones Project**

Throughout the year, with investment from National Lottery Community Fund, we have supported the team of seven project workers to deliver tailored youth work support to young people in community-based youth work organisations. In September we introduced a shared database for recording and monitoring outcomes of young people. In early 2020 we have facilitated development sessions for the project worker team to grow their knowledge and skills and to strengthen opportunities for joint working.

### **Specialist Youth and Families Network**

The early part of the year was a time of reflection and refocus for this network. The network is now comprised wholly of YouthBorders member groups and the group have created a new structure and format for their meetings. With thematic focuses agreed we have supported 2 networking events in the new format: the first themed on child poverty and the second on volunteering. The network provides a regular opportunity for sharing of strategic information.

### **Strategic Representation**

YouthBorders Chief Officer makes an active contribution to the strategic developments in children and young people's services. Attendance and engagement with the Children and Young People's Leadership Group is key to achieving this impact for our members. Involvement in this group has influenced the development of strategic activity related to advocacy, holiday provision, alcohol by-laws, child poverty, children and young people's services planning, children's rights reporting. It has also been an opportunity to support members who are commissioned by the CYPLG through participation in development sessions.

The CLD Strategic Partnership is also a key group for representing the youth work sector. YouthBorders has made a significant contribution to the setting of the agenda of this group and to raise the profile of youth work.

In collaboration with Children 1st, YouthBorders shares information from the Child Protection Committee with our members. YouthBorders is a member of the training and communication sub-group. This structure has evolved in to the Public Protection Committee, and YouthBorders has secured appropriate representation in the new governance which will come fully in to effect in 2020/21.

An area of significant strategic time investment has been within the Scottish Borders Mental Health Taskforce Steering Group, with YouthBorders influencing the approach to prioritising and developing the group's work plan and actions. YouthBorders is now a key partner in the Prevention and Early Intervention group reporting in to the Steering Group.

### **Youth Awards**

We continue to partner with Scottish Borders Council Community Learning and Development Youth Learning team to promote the uptake of youth awards and to remove barriers to their use. In 2019/20 there were two training days for the workforce to be upskilled in the delivery of youth awards; a further two sessions specific to the Hi-5 STEM toolkit. Internal verification and external moderation dates are routinely shared via our e-bulletin.

### **National Youth Work Strategy**

With additional funding from Scottish Government via YouthLink Scotland – YouthBorders hosted a regional event to inform the National Youth Work Strategy in September 2019. This was an excellent opportunity to hear the views of members and partners and to produce a report which reflects the challenges, needs and aspiration of the youth work sector locally. This report has been an excellent tool in supporting our development plan and influencing others, in particular to raise awareness about funding needs and challenges. YouthBorders continues to be engaged and informed about developments of the forthcoming youth work strategy; we have advocated for the development of a Borders youth work strategy to be developed in 2020.

# **YouthBorders**

## **Trustees' Report**

### **Youth Work and Schools Partnerships**

YouthBorders members were invited to contribute to a Youth Work as Partners in Learning and Attainment toolkit for distribution with Scottish Borders Council education colleagues. This guide included profiles of 16 projects which would be available to schools to work with our members to improve the learning experience of young people. Nationally we have connected with YouthLink Scotland and our neighbouring authority areas through the South East Improvement Collaborative to demonstrate the impact of youth work and schools working in partnership.

### **Workforce Training**

Training and awareness raising activities continue to be a core element of our support to member groups to develop confidence, knowledge and skills for youth work practice. In 2019/20 we provided 24 training opportunities with 252 practitioners attending these sessions. Training this year was largely delivered in response to identified need, and for the substantial part of the year we did not have dedicated capacity for training/training development so we worked well in partnership with other training providers including Youth Scotland.

In addition to the training which we organise and provide directly to our members, YouthBorders continues to be a recognised partner for the promotion of multi-agency training opportunities. This includes multi-agency Child Protection training at 3-levels; What's The Harm training; Alcohol and Drugs Partnership training; and Violence Against Women partnership training.

Routes to professional qualification and accreditation in youth work continue to be a challenge; however, we work well in partnership with Youth Scotland and a handful of youth workers have accessed the PDA in Youth Work with national learning cohorts in the past 12 months. The ILM Leadership and Management has also been accessed by members with national learning cohorts through our members' having joint membership of YouthBorders and Youth Scotland.

Borders College have developed a vocational award in Youth Work, and through our participation in the CLD Strategic Partnership we are exploring how this vocational pathway is integrated in to practice and staff development in 2020/21.

Our own staff team have increased their knowledge of the role and purpose of the CLD Standards Council and some staff have joined as members of the Standards Council.

Seventeen organisations access PVG service through YouthBorders and we have administered the processing of 57 PVG applications for volunteers and staff in youth work settings ensuring that organisations have safe recruitment practices.

### **Supporting Good Governance**

Support to boards is always provided on a bespoke basis, to meet the needs of our members. During this year we attended the Board meetings of three member groups was focused around governance and strategy related matters. We also attended AGM's of a small number of our member groups. Away from board meetings, we have supported a wider grouping of individual trustees/directors with specific matters including: adult and child protection; recruitment of staff; funding applications; staff management; and developing policies and procedures.



# YouthBorders

## Trustees' Report

### Borders wide projects 2019/20

#### 1. Stepping Stones

Stepping Stones is a three-year project, funded by National Lottery Community Fund, with big ambitions to improve the emotional health and wellbeing of targeted young people across the Scottish Borders within a universal youth work setting. The project is designed to make a step change in the way opportunities and support are given to improve the lives of young people. The desired long-term impacts of the project are:

- To improve young people's emotional health and wellbeing, leading to greater resilience, increased confidence, higher levels of self-esteem and greater capacity to cope with life's challenges.
- To increase participation and engagement of young people, who have been identified by ourselves and through partners as the most vulnerable and disengaged, in their communities where they live, learn and play.
- To better equip young people to deal with risky behaviours which impact on their future life chances e.g. drugs, alcohol and sexual health.
- To improve targeted services and activities through greater collaboration with new and existing partners.

In year one (September 2018 – August 2019), a total of 208 young people, 16 staff members and 58 volunteers have been directly involved in Stepping Stones. Throughout year one, project workers have provided 568 one-to-one sessions, and 380 group sessions, supporting Stepping Stones young people. These sessions have been key to building rapport with the young people, identifying areas for support and monitoring their journeys throughout their time on the project.

This first year of Stepping Stones has provided the Youth Work Partnership an opportunity for shared project delivery and a common outcomes framework: the learning from this has been invaluable to the maturity of the Partnership. It has provided opportunity for sharing of culture and practices between project workers and youth work managers in seven youth work organisations.

#### 2. Sound Cycle

Sound Cycle, the Scottish Borders Youth Music Forum has worked collaboratively with a range of partners this year. This has included partnership with local venues, national youth music groups, public bodies, and musicians. Highlights of the year were the collaboration with Live Borders for the Summer Daze family music festival at Harestanes, contribution to the Langlee Summer Programme, partnership with the Tinderbox Collective, and the recording and launch of the third of three Sound Cycle albums.

- We provided 29 opportunities for young people to develop music skills, to perform, or to develop opportunities and ideas with Sound Cycle.
- We supported 34 performers to rehearse, record and launch the third Sound Cycle album.
- We regularly engaged with nearly 300 individuals through our Sound Cycle Youth Music Forum mailing list.

Since 2015, Sound Cycle has been delivered as a dynamic evolving project within the governance of YouthBorders. In autumn 2019 it was agreed that with Sound Cycle's successful track record, there was significant potential in Sound Cycle to become a Scottish Charitable Incorporated Organisation, with its own governance arrangements, strategic vision and fundraising strategy independent of YouthBorders. On 31st March 2020 we wound up Sound Cycle as a YouthBorders project, and have extended an offer of support to any group who wish to emerge with appropriate governance to carry on the intentions of Sound Cycle in the Scottish Borders.

### Financial review

Over the past financial year YouthBorders continues to embed robust systems and processes which enable the financial management of the organisation's activities. The completeness and accuracy of records are managed by adequately training staff and sufficient information is reported to partners and members of our Board.

The financial health of the organisation continues to be a high priority and the emphasis continues to be providing high level financial management to aid continued planning against risk and building the case (both strategically and financially) for longer term core funding which is critical to the long-term sustainability of YouthBorders. In the final quarter of 2019/20 YouthBorders was unsuccessful in securing significant investment to further its strategic plan and strengthen the Scottish Borders Youth Work Partnership. We enter 2020/21 with a pressing need to identify investment in the core of the organisation. YouthBorders has a clear strategic plan for the next three years and has effective leadership and a skilled staff team working to further organisational objectives and strategic aims.

## **YouthBorders**

### **Trustees' Report**

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

YouthBorders will continue to be proactive in the financial year 2020/21 and, in line with its agreed reserves policy, seek to continue to increase its unrestricted reserves to ensure appropriate and proper targets are in place each year. It would see this as a core part of good governance and best practice.

YouthBorders considers a minimum reserve should be no less than 3 months' worth of salary expenditure (including all salary costs, pension and likely increases) and that this amount should grow by one month's worth of expenditure each accounting year to a maximum and preferred level of up to 6 months' worth of expenditure. Organisational reserves remain at the same level as in March 2019.

In the unlikely event that YouthBorders should be required 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 March 2020 is sufficient to meet this commitment at our agreed target levels.

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

YouthBorders continued to receive financial support from Scottish Borders Council Community Learning and Development Service as a Service Level Agreement to contribute to our core costs. The funding in this year included a 20% reduction in value to the SLA due to budgetary decisions by the local authority. One-off investment received in 2018/19 from Scottish Borders Council continued to provide a key financial contribution to our staffing overheads.

The Gannochy Trust provide a grant to YouthBorders which contributes to the salary costs of our Membership Development Officer and in part towards our Health and Wellbeing Development Officer. The outcomes of the grant are closely aligned to our strategic priorities. This is the second year of a three-year commitment from The Gannochy Trust.

A new Service Level Agreement with NHS Borders has enabled us to invest in a full time Health and Wellbeing Development Officer for a fixed term period to January 2021. The funding of this post includes an additional contribution from Scottish Borders Council and focuses on reducing health inequalities through the development of training, resources and opportunities for youth workers.

Securing funds from the National Lottery Community Fund was a significant achievement for the Youth Work Partnership. YouthBorders are the grant recipient on behalf of the partnership, and an allocation of the fund contributes to our management of the project, and to the salary of the Stepping Stones Project Coordinator.

Sound Cycle received grant funding from Cashback for Creativity Open Arts Fund which was managed by YouthLink Scotland. This provided funding for project coordinator services, album recording and music workshops.

Mainhouse Charitable Trust continue to support YouthBorders through donation which supports our salary costs of the Membership Development Officer. Charitable donations were made by a number of individual and businesses in 2019/20 which have supported core business expenses including IT support services, book-keeping, and insurance.

Small grants were received from Youth Scotland Cashback for management of local cashback support; from YouthLink Scotland and Scottish Government for the delivery of a regional event to inform the National Youth Work Strategy.

# **YouthBorders**

## **Trustees' Report**

### **Plans for future periods**

YouthBorders will work in the year ahead to deliver activity in line with our agreed Strategic Plan. We will continue our core membership services and endeavour to grow our membership and strengthen our membership engagement.

We will continue to support and facilitate networking opportunities within our membership, and will seek opportunities to widen our networks and engage new stakeholders and partners.

In February 2020 we passed the mid-way point of our joint Stepping Stones project with our youth work partners, and we will work with these partners to continuously review and monitor the impact of this work and to inform our plans for the future.

We will deliver against the outcomes and activity of our Service Level Agreement with NHS Borders through the delivery and development of training, resources and activities which will reduce health inequalities through quality youth work.

We will make meaningful contribution to a range of strategic forums which will increase the profile and opportunities for the youth work sector. We will do this locally, regionally and nationally.

We will explore new opportunities to reflect the emerging and changing needs of our members, our communities and young people. We will work to ensure that YouthBorders contribution and role in the Scottish Borders is relevant and meaningful to improving young people's lives through youth work.

### **Going concern**

The Trustees have assessed the finances on the charity, prepared budgets for the coming period and are of the opinion the the charity is a going concern.

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

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

YouthBorders, a registered charity in Scotland, is a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 11th December 2006.

In September 2019 the membership of YouthBorders approved by special resolution revised articles of association. Revised articles included the revision of our charitable objectives; these changes were approved by OSCR and filed with Companies House.

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

The YouthBorders' Board meets 10 times a year and has a formal structure and agenda format. It holds its AGM in September/October when trustees and office bearers are voted in or thanked for their contribution. Currently YouthBorders has seven trustee directors and one associate trustee. In this year two trustees stood down from their positions, one of whom had served the maximum term of office with the organisation. We were joined by a new trustee, following our commitment to engage younger trustees under the age of 35. We are committed to increasing the number of Member Trustees on our Board. The board secretary and minute taker continues to be the Business Support Officer of YouthBorders. The Company Secretary is the Chief Officer.

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

The Board continues to keep an audit of the Board to assess skills, gender and age groups, identifying strengths and any gaps.

Specific training for all trustees and induction programmes for new trustees continue to be supported by policies, procedures and PVG/Companies House checks to ensure proper governance and best practice. In March 2020 a new code of conduct for trustees was approved by the board.

## **YouthBorders**

### **Trustees' Report**

#### ***Arrangements for setting key management personnel remuneration***

Trustees are not remunerated. The remuneration for key management personnel is set by the trustees and reviewed regularly, the most recent of which took place in May 2019.

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

YouthBorders will be governed by a maximum number of 18 Trustees. The maximum number of "Member Trustees" selected from Member Groups shall be 10 and at no time should any be Chair of said Member Groups, nor become the Chair of the YouthBorders. The Trustees may at any time appoint a maximum of 8 "Co-Opted" Trustees to broaden the range of expertise available within the Board

As at 31 March 2020, YouthBorders employed the following members of staff: Susan Hunter (Chief Officer), Jemma Laidlaw (Business Support Officer), Carly McAllan (Stepping Stones Project Coordinator), Ayliffe Rose (Membership Development Officer) and Gary Ashbolt (Health and Wellbeing Development Officer); and in the previous 12 months has engaged the routine consultative services of freelance music specialist James Mackintosh (Sound Cycle, Youth Music Forum Coordinator) and Suzanne Ferguson (book-keeper and payroll services). In September 2019, Kristian Chapman left the organisation vacating the position of Membership Development Officer; in December 2019, Johan Aitken left the organisation vacating the position of Stepping Stones Project Coordinator and Communications Officer. Between July 2019 and March 2020 YouthBorders employed Eve Robertson as Social Media Assistant to the Sound Cycle project. Undergraduate Psychology student, Dearbhail McNamara completed a voluntary work-based placement with YouthBorders between January and March 2020.

YouthBorders pays for the services of a book-keeper, Suzanne Ferguson, on a part-time basis who looks after salary and pension administration and we thank her for her continued and valued support. Our thanks to all trustees, staff, book-keeper and auditor (Deans of Hawick) for their services and support during the accounting period.

## **YouthBorders**

### **Trustees' Report**

#### ***Major risks and management of those risks***

##### ***Funding***

As an organisation we are mindful of the scale of our funding challenge, and in 2019/20 we were unable to identify any new significant investment in YouthBorders. Our challenge is impacted by a prolonged period of austerity and the forecast of further economic downturn in light of the covid-19 pandemic. We remain committed to our belief in the unique partnership structure in the Borders and our aim to build opportunities for young people, connect and support youth work leaders, and ensure good quality youth work. To this end, securing longer term sustainable funding will be the key priority for YouthBorders in the coming financial year. YouthBorders are financially responsible for the delivery of the Stepping Stones project in accordance with the terms and conditions of the National Lottery Community Fund Improving Lives Large Grant, and this can only be achieved through the effective and trusted partnership as set out in the Memorandum of Understanding which was signed in May 2018. This requires the seven delivery partners of Stepping Stones to be financially prudent and to submit regular budget monitoring reports to YouthBorders.

##### ***Good governance structures and boards***

YouthBorders regularly reviews its own Board requirements and make-up and is very fortunate to have the support and input from a passionate, knowledgeable and active group of trustees. In 2020/21 we will engage in the recruitment of new member and co-opted trustees to ensure succession and sustainability of our organisational governance with particular attention to board diversity, and succession planning for our Chair role.

##### ***Staff retention and recruitment***

YouthBorders has a small workforce, with two core and three project staff members. YouthBorders must work to ensure we retain our current staff through investing in individuals and in 2019/20 we implemented a new employee handbook and employee terms and conditions. YouthBorders staff have been encouraged to apply for membership to the CLD Standards Council which creates a professional responsibility for continuous professional development. In 2020/21 YouthBorders will support CPD through the introduction of personal learning logs, and through the provision of funding for CPD activity. We will work with Re:markable to review our Investors in Young People accreditation with a view towards re-accreditation in autumn of 2020.

##### ***Infrastructure - Office Space***

YouthBorders operates from a co-located multi agency office space within a building owned by the local authority who are the primary user of the building. In 2019/20 YouthBorders were informed of the decision made by the local authority to re-assign the office space that we occupy. Following months of discussion, option appraisals and external events beyond our control to secure alternative office space no solution has yet been agreed. The local authority has committed to YouthBorders remaining in our current accommodation until an "agreed and appropriate alternative" is identified. During this process YouthBorders assessed and considered office accommodation in the commercial sector and co-locating with third sector partners – it was challenging to identify a suitable accessible space. In undertaking this review the board have also identified that the financial value we had placed previously on our in-kind contribution for office accommodation from Scottish Borders Council was much lower than the costs we would have to pay in real terms.

##### ***Infrastructure - IT***

YouthBorders staff team access the internet through a network provided by Scottish Borders Council, as part of their curricular network. This means that our staff have no direct access to a direct secure internet connection, and have limited ability to download programmes and software. This has the potential to put our data at risk and limits our ability to protect ourselves adequately from a cyber-attack. YouthBorders has invested in IT Support in this financial year which includes routine virus protection scans of all devices. Cloud storage arrangements have also been reviewed and work continues with our IT Support to create the most suitable arrangement. In 2020/21 we will work with our IT provider to achieve our Cyber Essentials accreditation following receipt of funding from SCVO.

##### ***Covid-19***

YouthBorders remains uncertain as to the short, medium or longer term risks to our organisations due to the Covid-19 pandemic. We anticipate that this will have an impact on our service delivery models, future funding, and the wellbeing and economy of our local community. It is likely to require us as an organisation to be adaptable to change, to work in new ways, and to demonstrate organisational resilience. Trustees will work with the Chief Officer to keep this situation under continuous review and to work in line with guidance provided by national and local government.

## **YouthBorders**

### **Trustees' Report**

#### **Financial instruments**

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

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 Treasurer reports on a monthly basis to the Board and the Finance Sub Group, made up of the Treasurer, Bookkeeper and Chief Officer, meets every 6 weeks to continue to improve the accounts and funding structures and make them as efficient and best practice as possible. Notes of the meetings are circulated to the Trustees.

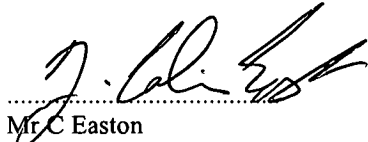
##### **Funds held as custodian trustee on behalf of others**

No funds are held on behalf of others.

##### **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 20 August 2020 and signed on its behalf by:



Mr C Easton  
Trustee

## **YouthBorders**

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

The trustees (who are also the directors of YouthBorders for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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

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

Approved by the trustees of the charity on 20 August 2020 and signed on its behalf by:



Mr C Easton  
Trustee

## YouthBorders

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

I report on the accounts of the charity for the year ended 31 March 2020 which are set out on pages 15 to 29 .

#### Respective responsibilities of trustees and examiner

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

#### Basis of independent examiner's report

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

#### Independent examiner's statement

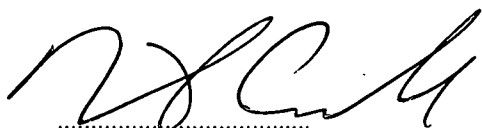
In connection with my examination, no matter has come to my attention:

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

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

have not been met; or

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



David Campbell  
Deans  
ICAS

27 North Bridge Street  
Hawick  
TD9 9BD

Date 3-9-20



## YouthBorders

### Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	19,193	212,983	232,176
Charitable activities	4	<u>1,915</u>	<u>8,533</u>	<u>10,448</u>
Total income		<u>21,108</u>	<u>221,516</u>	<u>242,624</u>
<b>Expenditure on:</b>				
Raising funds	5	(2,820)	-	(2,820)
Charitable activities	6	<u>(23,151)</u>	<u>(239,261)</u>	<u>(262,412)</u>
Total expenditure		<u>(25,971)</u>	<u>(239,261)</u>	<u>(265,232)</u>
Net expenditure		(4,863)	(17,745)	(22,608)
Transfers between funds		<u>(3,339)</u>	<u>3,339</u>	<u>-</u>
Net movement in funds		(8,202)	(14,406)	(22,608)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>16,306</u>	<u>117,306</u>	<u>133,612</u>
Total funds carried forward	14	<u>8,104</u>	<u>102,900</u>	<u>111,004</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	15,250	434,052	449,302
Charitable activities	4	<u>3,681</u>	<u>4,003</u>	<u>7,684</u>
Total income		<u>18,931</u>	<u>438,055</u>	<u>456,986</u>
<b>Expenditure on:</b>				
Raising funds	5	(2,820)	-	(2,820)
Charitable activities	6	<u>(13,832)</u>	<u>(372,799)</u>	<u>(386,631)</u>
Total expenditure		<u>(16,652)</u>	<u>(372,799)</u>	<u>(389,451)</u>
Net income		2,279	65,256	67,535
Transfers between funds		<u>(9,446)</u>	<u>9,446</u>	<u>-</u>
Net movement in funds		(7,167)	74,702	67,535
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>23,473</u>	<u>42,604</u>	<u>66,077</u>
Total funds carried forward	14	<u>16,306</u>	<u>117,306</u>	<u>133,612</u>

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

The funds breakdown is shown in note 14.

# **YouthBorders**

**(Registration number: SC313338)  
Balance Sheet as at 31 March 2020**

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors	12	367	257
Cash at bank and in hand		<u>113,982</u>	<u>134,655</u>
		114,349	134,912
<b>Creditors: Amounts falling due within one year</b>	13	<u>(3,345)</u>	<u>(1,300)</u>
<b>Net assets</b>		<u>111,004</u>	<u>133,612</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	14	102,900	117,306
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>8,104</u>	<u>16,306</u>
<b>Total funds</b>	14	<u>111,004</u>	<u>133,612</u>

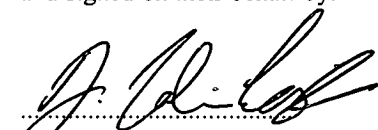
For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## **Directors' responsibilities:**

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

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

The financial statements on pages 15 to 29 were approved by the trustees, and authorised for issue on 20 August 2020 and signed on their behalf by:

  
Mr C Easton  
Trustee

## **YouthBorders**

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

#### **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:

Langlee Complex  
Marigold Drive  
Galashiels  
TD1 2LP

These financial statements were authorised for issue by the trustees on 20 August 2020.

#### **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**

YouthBorders 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 £ and are not rounded.

##### **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.

## **YouthBorders**

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

#### ***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.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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

Grants receivable are recognised as they are received, unless specific conditions are attached and then the grant is only recognised when those conditions are fully met.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Donated services and facilities***

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

#### ***Other trading activities***

Trading income is recognised once the service is performed or the product is delivered to the customer.

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

Interest on funds held on deposit is included when receivable and the amount can be measured by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### ***Other income***

Other income is recognised as received.

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. In accordance with FRS102 a value of £12,000 has been ascribed to this contribution on the basis of an estimated open market value for equivalent services with an associated disclosure as a donation.

#### ***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.

## **YouthBorders**

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

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***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.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### ***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 meetings and reimbursed expenses.. Salary costs are apportioned between the categories on the basis of time spent on these activities.

#### ***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***

All capital expenditure is charged to the SOFA where it is grant funded, with the income being recognised in the SOFA as well. All other capital expenditure is reviewed by the trustees against the capitalisation policy and charged to the SOFA if appropriate.

#### ***Depreciation and amortisation***

Depreciation is provided at the following rates in order to write off the purchase cost over the useful economic life of the asset, after having due regard to any realisable value at the end of its life.

#### ***Asset class***

IT equipment

#### ***Depreciation method and rate***

25% straight line

## **YouthBorders**

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

#### **Trade debtors**

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

Trade debtors 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 trade debtors is established when there is objective evidence that the charity 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**

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 charity 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.

Trade creditors 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 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 assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## **YouthBorders**

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

#### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

# **YouthBorders**

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

### **3 Income from donations and legacies**

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2020	2019
		£	£	£
Donations and legacies;				
Donations from individuals	3,693	120	3,813	700
Grants, including capital grants;				
Government grants	1,000	59,980	60,980	281,880
Grants from other charities	2,500	152,883	155,383	161,722
Donated services and facilities	12,000	-	12,000	5,000
	<u>19,193</u>	<u>212,983</u>	<u>232,176</u>	<u>449,302</u>
			<b>2020</b>	<b>2019</b>
			£	£
<b>Grants received</b>				
Mainhouse Charitable Trust			2,500	10,000
Gannochy Trust			15,000	-
NHS Borders			28,000	10,000
Scottish Borders Council			22,000	255,000
National Lottery Community Fund			137,883	147,652
Youthlink Scotland			9,980	12,880
Dormant Accounts Fund			-	4,070
Youth Scotland			1,000	4,000
			<u>216,363</u>	<u>443,602</u>

### **4 Income from charitable activities**

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2020	2019
		£	£	£
Project management, training, affiliation & insurance	<u>1,915</u>	<u>8,533</u>	<u>10,448</u>	<u>7,684</u>

### **5 Expenditure on raising funds**

		Total	Total
	Direct costs	2020	2019
	£	£	£
Costs of generating donations and legacies	<u>2,820</u>	<u>2,820</u>	<u>2,820</u>



## YouthBorders

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

#### 6 Expenditure on charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds £	2020 £	2019 £
Salaries & NI	-	96,919	96,919	97,690
Pension cost	-	1,567	1,567	2,180
Recruitment costs	-	460	460	493
Room hire	-	976	976	851
Travel expenses	-	2,908	2,908	1,806
Refreshments	-	626	626	517
Printing, postage & stationery	32	2,041	2,073	727
Telephone	-	501	501	400
IT expenses	-	3,149	3,149	3,380
Advertising & publicity	-	1,880	1,880	2,698
Insurance	336	-	336	304
Professional fees	-	5,646	5,646	4,475
Subscriptions & donations	-	-	-	29,000
Training	1,030	-	1,030	1,250
Bank charges	152	-	152	150
Sundries	140	-	140	741
Office expenses	-	-	-	85
Entertainment	-	-	-	436
Rent and utilities	12,000	-	12,000	5,000
Project costs	1,393	122,588	123,981	232,304
	<u>15,083</u>	<u>239,261</u>	<u>254,344</u>	<u>384,487</u>

£15,083 (2019 - £11,688) of the above expenditure was attributable to unrestricted funds and £239,261 (2019 - £372,799) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £8,068 (2019 - £7,103) which relate directly to charitable activities. See note 7 for further details.

# **YouthBorders**

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

### **7 Analysis of governance and support costs**

#### **Charitable activities expenditure**

		Unrestricted funds	Total 2020 £	Total 2019 £
	Basis of allocation	General £		
Bookkeeping fees	A	1,393	1,393	1,644

#### **Basis of allocation**

Reference	Method of allocation
A	Direct allocation

#### **Governance costs**

	Unrestricted funds	Total 2020 £	Total 2019 £
	General £		
Staff costs			
Wages and salaries	-	-	2,820
Independent examiner fees			
Examination of the financial statements	500	500	500
Project management fees, Impact report etc	7,568	7,568	3,783
	8,068	8,068	7,103

### **8 Trustees remuneration and expenses**

During the year the charity made the following transactions with trustees:

#### **Mr C Dunning**

£Nil (2019: £15) of expenses were reimbursed to Mr C Dunning during the year.

The re-imbursement related to travel expenses.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

# **YouthBorders**

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

### **9 Staff costs**

The aggregate payroll costs were as follows:

	2020 £	2019 £
<b>Staff costs during the year were:</b>		
Wages and salaries	94,779	96,408
Social security costs	4,960	4,102
Pension costs	1,567	2,180
Other staff costs	1,030	-
	<u>102,336</u>	<u>102,690</u>

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

	2020 No	2019 No
Staff	<u>5</u>	<u>5</u>

5 (2019 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

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

### **10 Independent examiner's remuneration**

	2020 £	2019 £
Examination of the financial statements	<u>500</u>	<u>500</u>

### **11 Taxation**

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

### **12 Debtors**

	2020 £	2019 £
Trade debtors	<u>367</u>	<u>257</u>

### **13 Creditors: amounts falling due within one year**

	2020 £	2019 £
Trade creditors	210	506
Other taxation and social security	2,635	-
Accruals	500	794
	<u>3,345</u>	<u>1,300</u>

# **YouthBorders**

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

### **14 Funds**

	<b>Balance at 1 April 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2020 £</b>
<b><i>Unrestricted Funds</i></b>					
General Fund	15,466	16,177	(25,265)	1,726	8,104
Donations	840	2,500	-	(3,340)	-
Affiliation	-	2,015	(200)	(1,815)	-
PVG	-	416	(506)	90	-
	<u>16,306</u>	<u>21,108</u>	<u>(25,971)</u>	<u>(3,339)</u>	<u>8,104</u>
<b><i>Restricted funds</i></b>					
Youth Borders Staffing	57,997	29,002	(62,088)	11,942	36,853
Sexual Health	8,997	-	(3,620)	-	5,377
Youth Board	6,134	-	(27)	(6,107)	-
Membership Support	6,216	8,900	(12,129)	3,340	6,327
Designate	11,000	-	-	-	11,000
Youthlink	111	(135)	429	(405)	-
Youth Borders Co-ordinator	11,032	23,953	(21,629)	-	13,356
Stepping Stones	5,818	111,330	(114,005)	-	3,143
Sound Cycle	10,000	10,967	(15,536)	(5,431)	-
Health and Wellbeing	-	37,500	(10,656)	-	26,844
<b>Total restricted funds</b>	<u>117,305</u>	<u>221,517</u>	<u>(239,261)</u>	<u>3,339</u>	<u>102,900</u>
<b>Total funds</b>	<u>133,611</u>	<u>242,625</u>	<u>(265,232)</u>	<u>-</u>	<u>111,004</u>
	<b>Balance at 1 April 2018 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2019 £</b>
<b><i>Unrestricted funds</i></b>					
<b><i>General</i></b>					
General Fund	18,181	5,245	(10,823)	2,863	15,466
Youth Voice	4,702	-	(4,702)	-	-
Donations	590	10,250	-	(10,000)	840
Affiliation	-	2,309	-	(2,309)	-
PVG	-	1,127	(1,127)	-	-
	<u>23,473</u>	<u>18,931</u>	<u>(16,652)</u>	<u>(9,446)</u>	<u>16,306</u>

## YouthBorders

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

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
<b>Restricted funds</b>					
Youth Borders Staffing	-	91,383	(58,141)	24,755	57,997
Sexual Health	17,716	10,000	(8,964)	(9,755)	8,997
Youth Board	7,298	2,250	(3,414)	-	6,134
Young Start/VOMO	2,590	4,070	(6,234)	(426)	-
Membership Support	15,000	2,000	(20,784)	10,000	6,216
Designate	-	-	-	11,000	11,000
Cash Back for Communities	-	3,500	(3,372)	(128)	-
Youthlink	-	9,800	(9,689)	-	111
Youth Accessibility	-	170,000	(134,000)	(36,000)	-
Youth Borders Co-ordinator	-	22,913	(11,881)	-	11,032
Stepping Stones	-	122,139	(116,320)	-	5,819
Sound Cycle	-	-	-	10,000	10,000
<b>Total restricted funds</b>	<u>42,604</u>	<u>438,055</u>	<u>(372,799)</u>	<u>9,446</u>	<u>117,306</u>
<b>Total funds</b>	<u>66,077</u>	<u>456,986</u>	<u>(389,451)</u>	<u>-</u>	<u>133,612</u>

## **YouthBorders**

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

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

#### **Unrestricted funds**

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

The Donations Fund - contains any designated unrestricted donations and grants that are intended for general use and support of the work of YouthBorders.

#### **Restricted Funds**

The YouthBorders Staffing Fund - contains funds to monitor and control funding for, and expenditure relating to, key members of staff. Historically this fund has received income from charitable trusts including The Robertson Trust and The Rank Foundation. This fund in 2019/20 is principally funded by Scottish Borders Council.

The Sexual Health Fund is for a sexual health and healthy relationships training and support project for youth workers and young people.

The Youth Board Fund is now closed.

The Membership Support fund is to support the future Development post for growing membership capacity and youth work best practice. This fund has been supplemented by individual and business donations and a grant from the Mainhouse Trust, and management fee from Youth Scotland.

Designated fund represents an allocation of the Youth Accessibility grant that has been earmarked for future use.

The Youth Accessibility grant was received from Scottish Borders Council. YouthBorders was the lead organisation in this funding and administered the distribution of this grant to various local youth organisations. The funds were fully expended at the 31st March 2019.

YouthBorders Co-ordinator funds represent grant funding of the Stepping Stones post. This is an on-going position and funds are in place to continue to fund the post into the 2020/21 year.

Stepping Stones project is funded by the National Lottery Community Fund. It is a 3 year project, delivered in conjunction with other local organisations with a vision to change the lives of a generation. Unspent grant is carried forward into the next fiscal year.

Sound Cycle was funded by Cashback for Communities and is now closed.

## YouthBorders

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

#### 15 Analysis of net assets between funds

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Current assets	8,604	105,745	114,349
Current liabilities	<u>(500)</u>	<u>(2,845)</u>	<u>(3,345)</u>
Total net assets	<u>8,104</u>	<u>102,900</u>	<u>111,004</u>

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds at 31 March 2019</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Current assets	16,806	118,106	134,912
Current liabilities	<u>(500)</u>	<u>(800)</u>	<u>(1,300)</u>
Total net assets	<u>16,306</u>	<u>117,306</u>	<u>133,612</u>

#### 16 Related party transactions

During the year the charity made the following related party transactions:

##### **Mr Kristian Chapman**

(Mr Chapman is an elected member of Scottish Borders Council and was also an employee of YouthBorders until 25th September 2019.)

Scottish Borders Council are one of the principal funders of YouthBorders. Mr Chapman was not involved in any meetings or decisions that relate to either YouthBorders as an elected member of the council or as an employee of YouthBorders.

## YouthBorders

### Income and Expenditure Account

Year ended 31 March 2020

	12 months 2020		12 months 2019	
	£	£	£	£
<b>INCOME</b>				
Grants		215,363		443,602
Donations		4,813		700
Scottish Borders Council - rent donation		12,000		5,000
Project management, affiliation fees etc		10,448		7,684
		<u>242,624</u>		<u>456,986</u>
<b>EXPENDITURE</b>				
Wages, Salaries, National Insurance & Pension costs	101,306		102,690	
Staff training	1,030		1,250	
Project expenses	130,156		232,304	
Travel	2,908		1,806	
Refreshments	626		517	
Rent	12,000		5,000	
Insurance	336		304	
Telephone	501		400	
Printing, postage & stationery	2,073		727	
IT expenses	3,149		3,380	
Advertising & publicity	2,340		3,191	
Bookkeeping fees	1,393		1,644	
Professional fees	619		692	
Donations	0		29,000	
Entertainment	0		436	
AGM costs	976		851	
Room hire	0		0	
Affiliation fees	0		0	
Office expenses	0		85	
Project management fees	5,027		3,783	
Examiner fees	500		500	
Bank charges	152		150	
Sundries	140		741	
		<u>265,232</u>		<u>389,451</u>
Surplus for the period		<u>-22,608</u>		<u>67,535</u>
Surplus for the period		-22,608		67,535
Funds brought forward		<u>133,612</u>		<u>66,077</u>
Funds carried forward		<u>111,004</u>		<u>133,612</u>