

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 2023

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YouthBorders

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YouthBorders

Reference and Administrative Details

Trustees	Mrs H Smith, Chair
	Mrs S Axford
	Mrs D Whalley
	Mrs S Wales
	Ms A A McCollam, Vice Chair
	Ms F M Mullan
	Mr D Scott
Other Officers	Mr C Dunning, Co-opted Advisor
Senior Management Team	Mrs J Partington, Chief Officer
Charity Registration Number	SC037680
Company Registration Number	SC313338
Registered Office	The charity is incorporated in Scotland.
	27 North Bridge Street
	Hawick TD9 9BD
Principal Office	Room 2
	Tweed Horizons
	Newtown St Boswells
	TD6 0SG
Independent Examiner	David Campbell, CA
	Deans
	27 North Bridge Street
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	TD9 9BD
Bankers	The Royal Bank of Scotland
	35 Bank Street
	Galashiels
	TD1 1EP

YouthBorders

Chair's report

Welcome everyone to YouthBorders annual report in what has been another very busy year for the organisation. The role of the Chair of YouthBorders is made easy thanks to the support of our Board of trustees, who willingly volunteer their time to ensure we are able to continue to deliver the highest quality of service, and to the exceptional staff who work incredibly hard to support our members and the range of activities they provide for the young people of the Scottish Borders.

This year, we have seen an increase in the funding we have managed to secure which has been distributed to member organisations allowing them to provide additional support for young people. This has included the holiday funding, warm and well funding and the Youth LAG funding through which members and young people have delivered innovative and creative projects - the number of applications we received for all these funding streams shows how amazing young people and those who support them in Borders are.

We have also continued to deliver Stepping Stones and our core programme of work, including providing opportunities for learning, representing youth work on strategic groups and supporting new member organisations with policies and processes. This work is the essence of YouthBorders - ensuring high quality support to our members.

We were sorry to lose Susan Hunter as our Chief Officer in March 2023, but wish her well in her new role. We look forward to welcoming our new Chief Officer when they are in post.

Thank you to everyone who has supported YouthBorders, particularly our funders, without whom we could not continue to do the work we do. We look forward to another busy productive and rewarding year ahead.

by:

H Smith
Chair

Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

Achievements and performance

The year 2022/23 saw YouthBorders changes in Covid 19 and a slow return into 'regular living', face to face work started to reconvene and practices in youth and community work began to adapt to create a new response. YouthBorders staff have continued to develop and support these transitions in a flexible and responsive way. Like 2021/2022 the landscape and communities around YouthBorders network continues to change especially in relation to social, economic and political challenges. We find ourselves working in new contexts, with new partners, and with new ways of working.

The highlights of our achievement in 2022/23 include:

Core Activities:

- Sustainable membership growth; increased membership engagement in training; and delivery of membership support visits resumed
- Delivery of our programme of training, networks, and events for the youth work workforce

Partnership Activities:

- Securing continuation funding for Stepping Stones from National Lottery Community Fund for a further 3 years to August 2024.
- Strategic partner for Summer 2022 - supporting the local authority to realise the ambitions of these funds through the provision of both universal and targeted activities for children and young people during school holiday periods.

Sector Investment and Support:

- Lead partner in securing investment from the Youth Work Education Recovery Fund to enable youth work holiday programmes in 7 localities in April, Summer and October school breaks alongside the Scottish Borders Strategic Youth Work Partnership
- Grant administration for a Wee Wellbeing Fund for non-commissioned groups to build capacity to support the wellbeing of young people following Covid 19.
- Grant management and evaluation of Winter Hardship Funding 2022 to tackle the impact of fuel and food poverty; and to provide safe, warm, and inclusive spaces through youth work
- Grant management and commissioned evaluation of Step into Spring 2022 to provide quality youth work opportunities during the April school holiday.

Strategic Representation:

- Sectoral engagement and representation with the Emotional Health and Wellbeing Community Supports and Services Framework
- Engagement with regional and national forums and partnerships - with our area association colleagues, Youth Scotland and Youthlink Scotland
- Co-writing the Scottish Borders CLD Strategic Partnership Plan and acting as Interim Chair for the Partnership.

Organisational Development:

- Retaining our Investors in Young People GOLD accreditation
- Transitioning to a fully hybrid office/organisation
- Investing in our staff through Flexible Workforce Development funding with the Open University
- Securing investment for a 16-25 Network Officer and a Membership Outreach Officer. Continuation of the provision of managerial support to two trainee Youth Workers for 2022/23.
- Review of our communications strategy and the creation of an interactive membership directory on our website.

Activity, output, and opportunities in 2022/23 have been positive for YouthBorders, and many of our new areas of work are testament to the trust and relationships we have with members and partners. We have secured our position as a facilitative leader for community-based youth organisations; and are increasingly recognised as an organisation which can deliver effective partnership projects and programmes. We continue to be guided by our Strategic Plan 2019-22 and staff and trustees have begun engagement on a review of the plan to set our priorities for the future.

Strategic Report for the Year Ended 31 March 2023

Membership Support and Development

Membership Growth

We began the year with 42 full members in April 2022 and at the end of March 2023 there were 48 members. We welcomed Youth Action Scotland (April 22), Aberlour (September 22), Brothers of Charity (October 2022), Miss Adventures (February 2023), Borders Women's Aid (February 2023) and Innov8 (March 2023) to our membership this year. This represents a 14% growth in membership during 2022/23. Membership renewal is on a rolling annual basis, and membership data is hosted on a CRM provided by Youth Scotland. Membership is by application, approval of membership is delegated to the Chief Officer and endorsed by the Board of Trustees. In 2022/23, no groups left the membership.

In addition, we welcomed our first two 'Subscriber' members, 'Subscriber' membership is open to groups or organisations from any sector which either promote or supports youth work or wishes to support the aims and objects of YouthBorders. Groups joining us as a Subscriber may include those where work with young people is a smaller part of their bigger purpose, where young people are supported as volunteer leaders, this will also include uniformed youth groups. The groups joining us were Parent Space (August 2022) and DYW (September 2022).

Our membership reaches 6192 young people (4989 in 2021/22) in the Scottish Borders through youth work. This is a significant increase (24%) in the number of young people accessing youth work in our member organisations reflecting increased need and engagement of young people in our members' activities, alongside growth of the network. Within our membership there are 287 paid members of staff with a further 702 volunteers supporting voluntary and community-based youth work. These figures have increased reflecting our increased membership size.

The fee for joint full membership of YouthBorders and Youth Scotland remained unchanged at £110. As a joint membership YouthBorders receive £55 membership of each joining or renewal fee. 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. The fee for 'Subscriber' membership is £45.

Members are eligible to stand for election to the Board of Trustees. Currently two member groups are represented on the Board of Trustees - growing membership representation in governance is a priority for 2023/24.

Youth Work Workforce

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 2022/23 we provided 25 (decrease from 30 in 2021/22) training opportunities with 297 (slight increase from 267 in previous year) practitioners attending these sessions. Training this year was online and in-person, we were able to utilise additional resource to purchase training providers to deliver and enable us to provide subsidised or free training. We remain thankful for the partnership with Youth Scotland which supports our training programme. We continue to publish a Training and Events calendar online and all bookings now take place using Eventbrite. Funding from the Focus Foundation enabled us to effectively administer this training program and included resourcing for training delivery and funded support to individual practitioners within our network.

PVG Administration Service

Twenty-seven organisations access PVG services through YouthBorders and we have administered the processing of 113 completed PVG applications for volunteers and staff in youth work settings (up from 106 in 2021/22). YouthBorders has taken proactive steps to support scheme record updates and raising awareness of scheme membership as part of the safe recruitment of staff and volunteers. The PVG administration service remains free of charge to full members.

Strategic Report for the Year Ended 31 March 2023

Membership Visits and Support

In 2021/22 we visited 24 of our member groups for membership support visits. These visits provide an opportunity for listening, learning, and supporting. They create a space to promote the benefits available to members and for us to jointly plan areas of capacity building support that the members require. This has led to policy reviews, PVG updates, increased income through supported funding applications, assistance with recruitment of staff, and informs our training programme.

Examples of work where we have assisted our membership in 2022/23:

- Encouragement and tailored support for specific funding applications and fundraising
- How to register and take up Youth Awards
- Exploring trustee diversity and board recruitment
- Advice on writing a youth club constitution
- Youth work policies and risk assessments
- Support with planning summer residentials
- PVG refresh
- Involving young people in governance of youth organisations
- Assistance to develop and write case studies of youth work practice
- Support to explore service expansion and feasibility of new services
- Information and guidance related to evidence, impact, and evaluation
- Developing behavioural codes of conduct with young people
- Support and guidance on inclusive youth work
- Thematic review of child protection policies and procedures.
- Advice and guidance on volunteering; recruitment/ induction and supporting young volunteers.
- Development of peer mentoring and mental health first aid group support session.
- Advice on GDPR and data storage.

In addition to our bespoke and responsive membership support services we have been able to plan and implement our ambition for proactive support to organisations around policy and governance. These sessions have covered:

- A focused 'Child Protection Policy' month, with 1:1 support sessions.
- Training on Development and implementing policies in your youth organisation.
- Equal Opportunities Policy Support
- Volunteer recruitment and induction.
- Governance support on Trustee recruitment, board diversity and trustee induction. This included a group training and 1:1 support.
- Developing aims, vision, and strategy

Our programme is informed by needs brought to us by members or through our use of trend data.

Communications and Engagement

YouthBorders plays an active role in communicating relevant information and news to our membership, partners, and stakeholders. Our regular YouthBorders E-Bulletin is a highly valued output, sent weekly to our membership including news, opportunities for young people, funding, training, events, and public protection communications. In 2022/23 we published 52 E-bulletins sending this to 278 individuals; including to managers who cascade relevant extracts from the bulletin to their staff and volunteers.

YouthBorders has an established online presence across Facebook, Instagram, and Twitter. Our online audience continues to grow at a steady pace; with Instagram being our area of biggest growth since joining the platform in 2020.

Networks and Forums:

Youth and Families Specialist Network/All Members Network

YouthBorders plays a facilitating role in convening the quarterly meetings of the Youth and Families Specialist Network. This is a sub-section of our full members, characterised by those providing targeted or specialist support to young people and their families (either by method or by demographic). The Youth and Families Specialist Network met 2 times during 2022/23:

- May 2022
- September 2022

This forum plays an important role in how we listen to and understand the priorities of our membership and gives us a regular avenue to communicate and share strategic developments impacting on our sector from the range of strategic groups where we represent community-based youth organisations.

Strategic Report for the Year Ended 31 March 2023

Trustee Network

We launched our trustee Network in November 2022. We had 12 attendees from across our network. The meeting included a thematic discussion on the cost-of-living crisis, as well as discussions on the purpose and direction of the network. The network will run bi-annually.

16-25 Trusted Connections

Supporting Young Adults Emotional Health and Wellbeing through community-based youth work funded by Third Sector Dumfries and Galloway (TSGD) Community Health and Wellbeing Fund enabled YouthBorders to employ a Network Officer. The role is as part of the YouthBorders staff team to; support, engage and connect with our network to further collaboration and networking in the community-based youth work sector. The specific focus is on organisations providing emotional health and wellbeing support to young adults aged 16-25 years. In addition, the Network Officer will connect organisations and support collaboration to enhance improvement for young people's transition between child and adult services. There is a primary focus on support for emotional health and wellbeing, but secondary focuses will include employability, housing, and other key transitions.

From August 2022 to March 2023 the Network officer has met with 20 members, 10 non-members totalling 30 organisations. Initial communication and planning models occurred at these meetings with a work plan established for future months.

The Network Officer has established a 16-25 Voluntary and Community Services Network in February 2023. Attendance varied from managers, youth workers, volunteers, GP's but in the future to include young people with lived experience. The network was to focus on supporting community-based organisations which work with young adults aged 16-25. Participants had the chance to discuss the challenges facing groups supporting young people in this age group and have a conversation about what needs to change and how we can better work together. In total 25 people attended from both member and non-member organisations.

A working group followed from the network meeting focusing on mental health, transitions, employability, Additional Special Needs (ASN) young people identified as a high priority. Further plans and initiatives are being created to develop this further.

Scottish Borders Strategic Youth Work Partnership/Youth Work Managers Group

The Scottish Borders Strategic Youth Work Partnership (Beyond Earlstoun, Cheviot Youth, Rowlands, Escape Youth Services, Connect Berwickshire Youth Project, TD1 Youth Hub, Tweeddale Youth Action, together with YouthBorders) meets twice yearly to provide good governance to our Stepping Stones partnership project. The Partnership also provides an opportunity for peer support among organisations and a space to consider collaboration and shared ventures. Operationally the youth work managers of each of the partnership organisations, plus YouthBorders Chief Officer meet fortnightly on Zoom. These regular check-ins provide routine opportunities for the sharing of information, operational management of Stepping Stones, and peer support. In addition to the meetings, the team all participate in an active group messaging forum.

Strategic Representation

YouthBorders has been confirmed as a continued member of the Children and Young People's Leadership Group (CYPLG) and has attended all meetings of this strategic group in 2022/23. Going forward this group is now known as Children and Young People's Planning Partnership (CYPPP) of which YouthBorders continues to be involved at a strategic level. YouthBorders has been an active contributor on areas of work including emotional health and wellbeing, advocacy, children's rights, The Promise, and the reporting and planning for the Children and Young People's Services Plan. YouthBorders has continued to make the case for strategic investment into community-based youth work and targeted services for young people in need of additional support. We were funded to engage with the review of commissioning by the CYPLG and to represent our network on the Community Mental Health and Wellbeing Supports and Services Framework Project Board. We continue to represent our membership within the CLD Strategic Partnership and took on interim Chairing of this partnership throughout 2022/23 making a significant contribution to the completion of the CLD Strategic Partnership Plan for 2021-24.

YouthBorders continues to engage with the Public Protection structures in the region and is a deputising member of the Child Protection Delivery Group, lead for CPDG communication to third sector youth organisations, a member of the VAWG Executive, and a member of the CP Training and PPC Communications groups. New areas of strategic representation include employability through the Young People's Guarantee group and the Distress Brief Intervention Implementation group.

Nationally, YouthBorders has been an engaged member of the Youth Scotland's Area Association Network meetings.

Strategic Report for the Year Ended 31 March 2023

Key non-financial performance indicators

Partnership Projects

Stepping Stones

Stepping Stones is a multi-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 us 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 four (September 2021 – August 2022), a total of 109 young people were directly supported through Stepping Stones. Throughout year four, Project Workers provided 1201 one-to-one sessions, 157 group sessions and 12 joint activities, supporting Stepping Stones young people throughout the Scottish Borders.

Borders Youth Local Action Group (Youth LAG)

In June 2022, Scottish Borders Council, the lead partner in the Scottish Borders LAG, approached YouthBorders to explore the development of the new Borders Youth LAG. YouthBorders supported the delivery of Borders Youth LAG and managed the administration of the fund. This project ran from October 2022 to March 2023.

Borders Youth LAG is a voluntary youth participation and leadership group of young people aged 16-26 who live, work or study in the Scottish Borders. This new group is a youth decision-making forum for rural community development in the Scottish Borders. Scottish Borders LAG made available £20,000 of their CLLD funding for capital investment to be distributed by the Youth LAG in the first quarter of 2023. Young people volunteer their time to participate in social action to make a positive difference to their community. Borders Youth LAG were thrilled to receive 36 funding applications, requesting over £38,000. Youth LAG made the decision to fund a total of 21 individuals and groups.

Borders Youth LAG were invited to join the rest of Scotland's Youth LAG network in Orkney for a three-day residential in February 2023. Youth LAG also travelled to Aviemore for their second residential in March, where they celebrated their achievements through exciting group activities including ice skating, quad bike trekking and marshmallow toasting. The group had focused time for project evaluation and discussions for next steps and future Youth LAG plans.

Inspire Awards

The Inspire Awards, funded by Scottish Borders Council and The Gannochy Trust, are a celebration of the community action of young people in the Scottish Borders. The project aims to recognise and celebrate the positive impact and outstanding contributions of young people through volunteering, community activism, and social action. YouthBorders, in partnership with Borders Community Action, will support a group of young people (The Inspire Awards Leadership Team) to plan and deliver the Inspire Awards.

The project had a challenging start as initially we found it very difficult to recruit and we had to re-advertise for the Youth Development Worker position. The timeline for the project was amended recognising that we would not be able to put on an awards event in March 2023. In February 2023, we successfully recruited a Youth Development Worker for the Inspire Awards following an internal interview we successfully recruited contracted until March 2024. The Inspire Awards is set to take place within Youth Work Week (7th-13th November 2023).

Sector Investment and Support

Scottish Borders Council have worked in partnership with YouthBorders to enable us to secure investment into community-based youth organisations through small and thematic grants schemes. YouthBorders has facilitated grant-making, including involving young people in decision-making. This has totalled £236,000 of funding passed on to our network and community partners. The schemes administered were:

- Summer 2022 - £74,655 to 15 YouthBorders members.
- Winter Fund 2022 - £71,150 to 32 YouthBorders members.
- Warm and Well Fund 2022 - £90,000 to 25 YouthBorders members.

Having secured funding from the Scottish Government, the seven locality youth organisations were able to deliver a summer 2022 holiday programme offering access to activities, childcare and food for children aged 5-14 from low-income families. In total, 768 children and young people benefited from the opportunities through the delivery of 1292 hours of youth work activities. The seven localities also provided 1143 meals to children and young people throughout the summer.

Strategic Report for the Year Ended 31 March 2023

Warm and Well Fund

YouthBorders managed the administration of “Warm and Well: Youth Work Collaborative”, on behalf of Scottish Borders Council in November 2022. YouthBorders was allocated £90,000 to distribute between eligible member groups to deliver additional youth work activities or enhance provision to keep young people warm and well over winter. This funding was for young people and families experiencing financial hardship, poverty or deprivation. Through youth work, members provided a dignified and rights-based response to the impact of increased cost-of-living on young people and their communities.

Financial review

YouthBorders income for the year fell slightly to £483,638 (2022: £499,153). Post Covid, YouthBorders has significantly increased its role in administering partnership and network grant funding working effectively with the local authority for the distribution of small grants for voluntary and community youth work.

Total expenditure over the year was 9% higher at £487,503 (2022: £445,506). The expenditure is best considered in two parts. Firstly, spending on projects and core activities was £227,763. Core expenditure was higher than the previous year following the strategic plan to invest in additional staff capacity. The second part of YouthBorders expenditure is composed of grants managed on behalf of other agencies which are paid directly to our membership and partners to fund charitable activities in youth work. The four grant programmes active in the current year were the National Lottery Stepping Stones Partnership and programmes funded by Scottish Borders Council: Get-into-Summer, Warm & Well Fund plus the Youth Local Action Group. Expenditure on grants paid-out to member organisations totalled £259,740 and accounted for just over 50% of annual expenditure.

Overall, there was a small deficit for the year of £3,865. YouthBorders has a clear Strategic Plan in place and for the year to March 2023 we can report good progress against our objectives and within the budget allocated.

Policy on reserves

The reserve policy was reviewed by the Board with consideration of our stewardship of the charity's funds, duty of care towards our employees and sustaining our objectives in supporting youth work organizations in our membership.

YouthBorders considers a minimum level of reserves should sustain the charity for at least 3 months in the event any unexpected circumstances or interruption to our funding. Our free cash reserves of £14,038 are calculated after deducting restricted funds. The designated reserve, £11,000 for the year to March 2022, was considered by the Board to be no longer relevant and funds were transferred to the general reserve.

Principal funding sources

YouthBorders is grateful to all our funders and donors for support received in 2022-23. Trustees would like to highlight the Mainhouse Trust and acknowledge the sad passing of Joe Scott Plummer who was a longstanding supporter of our projects to advance youth work in the local community.

Youth Borders has a two-year service agreement with Scottish Borders Council working with the Community Learning and Development Service and providing strategic support. The formalisation of our well-established relationship with SBC gives YouthBorders some welcome financial stability until March 2024. New funding from SBC established a Youth LAG developing grant making skills among local young people.

The re-assurance of Rank Foundation's multi-year core funding has enabled our leadership to embrace innovative projects and provide the infrastructure to react at short lead times securing new funding opportunities for our membership. New funding from the Four Acre Trust enabled YouthBorders to provide additional staff to extend the in-person support offered to our membership. A grant from Focus Foundation facilitated a youth work training project including a one-day festival of learning.

Funding received in the previous year from Gannochy Trust continued to fund the Inspire Awards project. Similarly on-going, the Communities Mental Health and Wellbeing Fund, administered by Third Sector Dumfries and Galloway, provided funding for the development of a network of organisations supporting the emotional health of young adults aged 16-25.

The National Lottery Community Fund is a significant funder for the Stepping Stones partnership led by YouthBorders and delivered by seven locality organisations. The project is entering its 6th year with funding agreed until August 2024.

Strategic Report for the Year Ended 31 March 2023

Plans for future periods

Aims and key objectives for future periods

The main action points for the future periods are as follows:

- Promote projects, training and events to strengthen the infrastructure that our members need to deliver high quality, community-led youth work.
- Consolidate the new organisation structure and develop our staff team.
- Review and update the strategic plan for the next 3 years.
- Carry out a risk assessment of operations and create a risk register.

Principal risks and uncertainties

Main risk assessment

The principal risks faced by the organisation are reviewed and discussed regularly by the Board. Trustees are responsible for the ultimate management of risk faced by the organisation and for ensuring that effective mitigation is in place. The four key risks identified, and steps taken to lessen these risks were as follows:

Financial Risk

YouthBorders income would have increased sustainability if recurring and multi-year funds were available – however there is a shortage of funding of this nature across the sector. Whilst YouthBorders has been effective at securing income this in the main has been short-term and project funding. A funding sub-committee has been established to identify sources of longer-term funding for core costs, to generate donations and establish corporate partners and supporters, and to review full cost recovery methodologies for projects.

Recruitment and retention of skilled staff

to resource our future plans, a new organisational structure was developed to provide advancement opportunities for existing staff and to create line management opportunities to reduce adding any additional direct reports on to our Chief Officer. We continue to invest in high quality CPD opportunities for staff. However, we recognise that with a young and ambitious staff team way may not retain this talent indefinitely and we must prepare for succession planning for all posts. Recruitment to new posts has been exceptionally challenging across the sector and we must manage the risk of securing new funding for projects and our ability to appoint skilled and experienced persons to deliver them. To support the wider issue of youth worker recruitment within our network, we are supporting youth work traineeships within YouthBorders.

Lasting impact of Covid-19

YouthBorders continues to recover from the impact of Covid-19 on our staff, relationships and norms. We are mindful of staff wellbeing and the prolonged period of home working and the challenges that this presents for onboarding of new staff; and for the continued development of existing staff. Staff surveys, meet ups, and supervision help us to manage this risk. The wider context in which we work is also adversely impacted with many funders reviewing their priorities; and local and regional partners transitioning and transforming into new ways of working. We remain connected to key stakeholders to keep informed of change.

Strategic Priority for Youth Work

the delayed publication of the National Youth Work Strategy has had a negative impact on setting regional and local priorities and direction. Changing personnel locally within CLD Services has also had an impact on the status of youth work within the local authority. YouthBorders continues to engage with local, regional and national partners to champion and advocate for community-based youth work in the Scottish Borders through our representation work.

YouthBorders

Trustees' Report

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.

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.

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.

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 are currently developing the Strategic Plan for 2023-2026 identifying achievements and new aspects to work on.

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.

Objectives

The charitable objects of YouthBorders are set out in our Articles of Association. These were last reviewed in February 2022.

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.

YouthBorders

Trustees' Report

YouthBorders governance lies with its Board of Trustees. With board meetings being convened 6-weekly the Board of Trustees receive regular operational and strategic updates from the Chief Officer. A standing agenda item of a Treasurer's report ensures that the board has a sound financial overview. The board receive and engage with regular reviews of progress against our Strategic Plan.

Voluntary help and gifts in kind

We would like to acknowledge the tremendous support of hundreds of volunteers across the YouthBorders network - throughout our membership, volunteers are a key strength of youth work, and we appreciate hugely their time, expertise, and continued commitment to improving outcomes for young people.

Our board of trustees and our advisors give their time, knowledge, and expertise freely and generously without payment to the furtherance of YouthBorders.

We also acknowledge the in-kind support and partnership of Youth Scotland in providing training, advice, and capacity building opportunities to YouthBorders and to our joint members. During 2022/23 this support was invaluable to our staff team and the convening of the Chief Officers across the regional Area Associations was very welcome. We are appreciative of the shared knowledge and resources made available to us by our partners at Youth 1st in Fife, Youth Highland, and Lothian Association of Youth Clubs.

We wish to thank 'And We Do This' for their in-kind time contribution to our website maintenance and charitable rates for website development services.

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 proper accounting records that can 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, Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

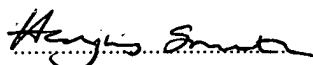
Small companies provision statement

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

YouthBorders

Trustees' Report

The annual report was approved by the trustees of the charity on 31st Aug and signed on its behalf by:



Mrs H Smith
Trustee

Independent Examiner's Report to the trustees of YouthBorders

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 14 to 27.

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 trustee 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

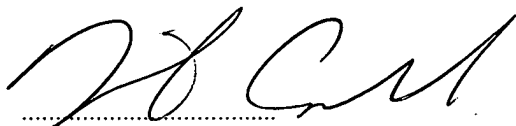
In connection with my examination, no matter has come to my attention:

(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, CA
Deans
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date:

9-10-23

YouthBorders

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	4,287	472,557	476,844
Charitable activities	4	2,848	3,946	6,794
Total income		7,135	476,503	483,638
Expenditure on:				
Raising funds	5	(3,489)	-	(3,489)
Charitable activities	6	(16,184)	(467,830)	(484,014)
Total expenditure		(19,673)	(467,830)	(487,503)
Net (expenditure)/income		(12,538)	8,673	(3,865)
Transfers between funds		18,204	(18,204)	-
Net movement in funds		5,666	(9,531)	(3,865)
Reconciliation of funds				
Total funds brought forward		8,372	164,743	173,115
Total funds carried forward	15	14,038	155,212	169,250
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	3,288	487,761	491,049
Charitable activities	4	5,874	2,230	8,104
Total income		9,162	489,991	499,153
Expenditure on:				
Raising funds	5	(3,570)	-	(3,570)
Charitable activities	6	(4,370)	(437,566)	(441,936)
Total expenditure		(7,940)	(437,566)	(445,506)
Net income		1,222	52,425	53,647
Transfers between funds		(4,465)	4,465	-
Net movement in funds		(3,243)	56,890	53,647
Reconciliation of funds				
Total funds brought forward		11,615	107,853	119,468
Total funds carried forward	15	8,372	164,743	173,115

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

The funds breakdown is shown in note 15.

YouthBorders

(Registration number: SC313338)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	13	5,128	-
Cash at bank and in hand		<u>166,637</u>	<u>186,024</u>
		171,765	186,024
Creditors: Amounts falling due within one year	14	<u>(2,515)</u>	<u>(12,909)</u>
Net assets		<u>169,250</u>	<u>173,115</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	155,212	164,743
Unrestricted income funds			
Unrestricted funds		<u>14,038</u>	<u>8,372</u>
Total funds	15	<u>169,250</u>	<u>173,115</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

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

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

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

The financial statements on pages 14 to 27 were approved by the trustees, and authorised for issue on 31st Aug and signed on their behalf by:



 Ms F M Mullan
 Trustee

Notes to the Financial Statements for the Year Ended 31 March 2023

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:

27 North Bridge Street

Hawick

TD9 9BD

The principal place of business is:

Room 2

Tweed Horizons

Newtown St Boswells

TD6 0SG

Authorised for issue date

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 2019) - (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.

Notes to the Financial Statements for the Year Ended 31 March 2023

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. There was no consideration in 2022 however 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 in 2021.

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.

Raising funds

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

Notes to the Financial Statements for the Year Ended 31 March 2023

Charitable activities

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

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees 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	Depreciation method and rate
IT equipment	25% straight line

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.

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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.

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	1,787	-	1,787
Grants, including capital grants;			
Government grants	-	251,687	251,687
Grants from other charities	2,500	220,870	223,370
Total for 2023	4,287	472,557	476,844
Total for 2022	3,288	487,761	491,049

	2023 £	2022 £
Mainhouse Charitable Trust	2,500	2,500
Gannochy Trust	4,000	-
Scottish Borders Council	251,687	214,930
National Lottery Community Fund	161,377	173,717
Youthlink Scotland	-	29,198
South of Scotland Enterprise	-	6,350
Cairngorms Funding for Orkney	3,392	-
Focus Foundation	6,151	-
Four Acres	20,000	-
Rank Foundation	25,950	25,000
Capricorn Energy Grant	-	5,000
Third Sector Dumfries & Galloway	-	30,591
	475,057	487,286

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Project management, training, affiliation & insurance	2,848	3,946	6,794	8,104

5 Expenditure on raising funds

	Direct costs £	Total 2023 £	Total 2022 £
Costs of generating donations and legacies	3,489	3,489	3,570

YouthBorders

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Salaries & NI	-	141,493	141,493	100,050
Pension cost	-	3,756	3,756	2,918
Recruitment costs	880	-	880	-
Room hire	-	1,454	1,454	150
Travel expenses	-	3,685	3,685	1,207
Refreshments	1,145	-	1,145	189
Printing, postage & stationery	40	1,804	1,844	929
Telephone	1,276	180	1,456	926
IT expenses	-	8,288	8,288	3,576
Advertising & publicity	-	562	562	1,795
Insurance	-	525	525	441
Subscriptions & donations	-	1,025	1,025	200
Training	3,581	2,990	6,571	960
Bank charges	-	513	513	236
Sundries	1,137	13	1,150	28
Bookkeeping	1,119	-	1,119	-
Rent and utilities	4,620	-	4,620	660
Project costs	426	301,542	301,968	324,884
	<u>14,224</u>	<u>467,830</u>	<u>482,054</u>	<u>439,149</u>

In addition to the expenditure analysed above, there are also governance costs of £1,960 (2022 - £2,787) which relate directly to charitable activities. See note 7 for further details.

Notes to the Financial Statements for the Year Ended 31 March 2023

7 Analysis of governance and support costs

Basis of allocation

Reference	Method of allocation
A	Direct allocation

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	500	500	500
Project management fees, Impact report etc	1,460	1,460	2,287
	<u>1,960</u>	<u>1,960</u>	<u>2,787</u>

8 Grant-making

Analysis of grants

The support costs associated with grant-making are £13,658 (31 March 2022 - £9,588).

Below are details of material grants made to other organisations

Activity	2023 £	2022 £
CBAL Driving Theory	-	2,376
Get into Summer Small Grants and Rural Youth Work	-	41,164
Warm and Well	89,500	-
Step into Spring Youth Work Grants	-	32,806
Stepping Stones	130,749	115,122
Wee Wellbeing Fund (CYPLG small grants)	-	12,000
Winter Fund Grants and Hardship Vouchers	-	60,400
YWETF	-	31,238
Summer 22	19,445	-
YLAG	20,046	-
	<u>259,740</u>	<u>295,106</u>

YouthBorders

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Trustees remuneration and expenses

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

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

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	140,070	99,082
Social security costs	4,912	4,538
Pension costs	3,756	2,918
Other staff costs	6,571	960
	<u>155,309</u>	<u>107,498</u>

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

	2023 No	2022 No
Staff	<u>4</u>	<u>4</u>

4 (2022 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

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

11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>500</u>	<u>500</u>

12 Taxation

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

13 Debtors

	2023 £
Trade debtors	<u>5,128</u>

YouthBorders

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	337	5,038
Other taxation and social security	704	7,371
Other creditors	974	-
Accruals	500	500
	<u>2,515</u>	<u>12,909</u>

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Fund	8,372	73	(19,618)	24,124	12,951
Donations	-	4,287	-	(3,200)	1,087
Affiliation	-	2,775	(55)	(2,720)	-
	<u>8,372</u>	<u>7,135</u>	<u>(19,673)</u>	<u>18,204</u>	<u>14,038</u>
Restricted funds					
Youth Borders Staffing	73,849	78,990	(88,518)	20,167	84,488
Sexual Health	5,377	-	-	(5,377)	-
Designate Reserve	11,000	-	-	(11,000)	-
Youth Borders Co-ordinator	24,140	-	(26,621)	25,550	23,069
Stepping Stones	9,219	161,377	(133,387)	(31,248)	5,961
Health and Wellbeing	2,750	1,692	(4,992)	5,377	4,827
Festival of Learning	-	6,151	(108)	(2,309)	3,734
SBC - LAG	-	61,948	(49,515)	(8,108)	4,325
SB Youth Partnership	40	-	-	-	40
Get Into Summer	-	18,961	(19,445)	484	-
SBC Social Research	-	18,960	(18,960)	-	-
SBC Winter Fund	1,700	97,700	(89,500)	(9,900)	-
Inspire Awards Development Officer	7,770	4,000	(2,558)	-	9,212
Trainee Youth Workers	(1,817)	26,724	(23,775)	-	1,132
Step Into Spring	2,500	-	(2,500)	-	-
16-25 Networks Officer	28,215	-	(7,951)	(1,840)	18,424
Total restricted funds	<u>164,743</u>	<u>476,503</u>	<u>(467,830)</u>	<u>(18,204)</u>	<u>155,212</u>
Total funds	<u>173,115</u>	<u>483,638</u>	<u>(487,503)</u>	<u>-</u>	<u>169,250</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					

YouthBorders

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
General					
General Fund	11,615	762	(7,830)	3,825	8,372
Donations	-	6,310	-	(6,310)	-
Affiliation	-	2,090	(110)	(1,980)	-
	<u>11,615</u>	<u>9,162</u>	<u>(7,940)</u>	<u>(4,465)</u>	<u>8,372</u>
Restricted					
Youth Borders Staffing	43,972	50,775	(64,046)	43,148	73,849
Sexual Health	5,377	-	-	-	5,377
Membership Support	15,122	5,000	(14,872)	(5,250)	-
Designate Reserve	11,000	-	-	-	11,000
Youth Borders Co-ordinator	15,226	35,420	(26,506)	-	24,140
Stepping Stones	2,127	123,922	(116,830)	-	9,219
Health and Wellbeing	3,052	460	(3,262)	2,500	2,750
SB Youth Partnership	1,360	2,376	(3,696)	-	40
SB Youth Work Recovery	8,412	29,198	(36,110)	(1,500)	-
S.O.S.E	2,205	6,350	(7,285)	(1,270)	-
Get Into Summer	-	46,713	(41,960)	(4,753)	-
CYPLG	-	23,750	(12,046)	(11,704)	-
SBC Social Research	-	14,375	(12,500)	(1,875)	-
SBC Winter Fund	-	72,650	(63,600)	(7,350)	1,700
Inspire Awards Development Officer	-	8,000	(230)	-	7,770
Trainee Youth Workers	-	-	(1,817)	-	(1,817)
Step Into Spring	-	42,787	(32,806)	(7,481)	2,500
16-25 Networks Officer	-	28,215	-	-	28,215
Total restricted funds	<u>107,853</u>	<u>489,991</u>	<u>(437,566)</u>	<u>4,465</u>	<u>164,743</u>
Total funds	<u>119,468</u>	<u>499,153</u>	<u>(445,506)</u>	<u>-</u>	<u>173,115</u>

Notes to the Financial Statements for the Year Ended 31 March 2023

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

Unrestricted funds

Unrestricted Funds

The General Fund contains all unrestricted fund – and comprises income generated from membership fees and unrestricted donations. This fund contributes to our free reserves. Expenditure from this fund includes core overheads such as insurance, IT, bookkeeping, room hire, rent and utilities.

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

The Affiliations Fund contains income received from membership subscriptions and membership donations.

Restricted Funds

YouthBorders Staffing contains funds to monitor and control funding for, and expenditure related to key members of staff (Chief Officer and Business Support). This fund includes income from Service Level Agreements with Scottish Borders Council and NHS Borders. In 2021/22 the fund includes income from The Rank Foundation. The fund is supplemented with project management and administration income from several sources. This fund remains open into the next fiscal year and following organisational reprofiling in 2022/23 will also include staffing related to Membership Support.

Sexual Health Fund is for sexual health and healthy relationships training and support for youth workers and young people. This fund remains open into the next fiscal year.

Membership Support is to support staffing and associated costs for the supporting and growing the YouthBorders membership. Grant funding from a number of sources contribute to this fund including Capricorn Energy, Mainhouse Trust, Co-op Community Fund; and in previous financial year Eildon Area Partnership and the Gannochy Trust. This Fund closed on 31st March 2022, and the remaining balance transferred to YouthBorders Staffing.

Designate Reserve represents an allocation of income which has been earmarked for future use as a designated organisational reserve.

YouthBorders Coordinator fund represents National Lottery Community Fund grant income for the Stepping Stones Project and Partnership Coordinator. This is an on-going staff position and a grant award will enable this post to continue to September 2024. This fund remains open in to the next fiscal year.

Stepping Stones fund represents National Lottery Community Fund grant income for a multi-year emotional health and wellbeing project, delivered in conjunction with other local organisations. Unspent grant is carried forward into the next fiscal year, and this project will continue until August 2024.

Health and Wellbeing fund represents income from NHS Borders through a Service Level Agreement and income generated from training. This fund supports delivery of training opportunities for youth workers and young people which will reduce health inequalities and improve the quality of youth work. This fund remains open into the next fiscal year, with grant income received from Mainhouse.

Transfers are made from restricted funds which represent the administration charges associated with the grants.

YouthBorders

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Current assets	14,538	157,227	171,765
Current liabilities	(500)	(2,015)	(2,515)
Total net assets	14,038	155,212	169,250
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Current assets	8,872	177,152	186,024
Current liabilities	(500)	(12,409)	(12,909)
Total net assets	8,372	164,743	173,115