

Cheviot Youth

A Scottish Charitable Incorporated Organisation

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Cheviot Youth

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Cheviot Youth

Reference and Administrative Details

Trustees	A R Nicholson K Baird C Shaughnessy G Stephenson M McQuade M Tait M McKnight S Scott-Smith
Secretary	O G Adams
Principal Office	The Planet Border Ice Rink Abbotseat Road Kelso TD5 7SL
Charity Registration Number	SC034865
Bankers	Bank of Scotland
Independent Examiner	Deans 27 North Bridge Street Hawick TD9 9BD

Cheviot Youth

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

With the provision of a strong, sustainable youth service in the Cheviot area of the Scottish Borders the Charity aims to improve the lives of our young people by helping them develop skills and thrive in a safe, comfortable and accessible environment.

Use of volunteers

Once again I am happy to report the significant contribution to our work made by our volunteers both old and young and our continued efforts to put the volunteer at the centre of Cheviot Youth's work.

All of this excellent work with our children and young people would not be possible without our growing band of volunteers to which we are ever grateful. Thanks also must go to our excellent staff team who work tirelessly for the children and young people of the Cheviot area; and to our volunteer Board of Trustees who give their time willingly and with such great enthusiasm to help guide and direct our charity. To all of them, and our funders, as well as our many partners may I thank you for helping us make this year a most successful year for our charity in our support for the children and young people in the Cheviot area of the Scottish Borders.

Cheviot Youth

Trustees' Report

Achievements and performance

We managed to achieve much in what was another topsy turvy year. Seeing the loosening of some Covid restrictions was helpful, but a general fear of new variants and people's reluctance to embrace the new freedoms saw numbers engaging in our services still much lower than pre-Covid levels.

However, towards the end of the year we began to see a slow return to some semblance of normality. We are now looking forward to the next year with enthusiasm and optimism with a full range of services being offered to the communities of Jedburgh, Kelso and the surrounding villages and settlements. Our three service divisions are well served by our three heads of service, Ross Irvine, Julia Partington and Ian Rendall Reid and it is with their help and commitment and the unremitting hard work of all our staff and volunteers that gives us so much hope for the future.

This hope has been helped enormously by some of our big funders committing to several years of funding. We thank the Robertson Trust, The Gannochy Trust, the National Lottery's Community Fund and central Governments Improving Lives Fund for their faith in our work. We also take this opportunity to thank our local council Scottish Borders Council, their officers and our six Cheviot councillors for their continuing support and interest in the work of the charity. Over the last year they have been particularly supportive of our mental health support service as we meet the challenge posed by the extraordinary high incidence of poor mental health. This urgent need for help and support for our community's mental health has resulted in the recruitment of a team of thirteen working Monday to Friday throughout the Cheviot area offering a professional counselling service to all ages. Such is the demand and so urgent is the need for such a service, unique in the Scottish Borders, that the Trustees of the charity have already agreed an expansion to cover a wider geographical remit as a priority for the next year.

We continue to offer a wide and varied youth work programme in four centres with holiday programmes offering new experiences, trips and exciting events all with free breakfasts and lunches. We look to recruit a number of new staff over the next year to continue this extensive and far-reaching service.

We are also pleased to have welcomed a new Head of Service, Julia Partington, previously mentioned, during this reporting period who has brought a wealth of youth work experience over three decades and her refreshing can do attitude to Cheviot Youth. Julia has already very much made her mark and I and my fellow Trustees look forward to hearing of her successes in the months and years ahead.

To do all our work we need premises to work from in places that are accessible, fit for purpose and that our service users want to visit. Our new building in Jedburgh, formerly the Jedburgh Community & Arts Centre, is just one such building. We are slowly, but surely turning that large space over two floors into a welcoming and attractive space that offers the full range of the charity's service to the people of Jedburgh. We have renewed our lease on our registered offices at The Planet and are now looking to offer some of our services in partnership with The Brothers of Charity who are keen to explore ways in which our Mental Health Support Service can best serve those with poor mental health from their Tweedbank base.

This work, the need to be working in areas across the Borders means a much bigger bill for staff, buildings and running costs and just one look at the figures contained in this report highlight the steep rise in those running costs; costs which will increase further in the year ahead as we continue to develop and grow. We have already mentioned some of our funders that provide large multi-year funding but as vital as they are to our charity, we are also grateful to the many smaller funding providers who together provide a considerable percentage of what we need to cover the cost of running all the many services and the wages of our growing staff team. We are grateful to all of them, some national, but also many local such as The Mainhouse Trust who have been supported Cheviot Youth for many years, to them and all the others we say Thank You.

And now I end by thanking our Trustees for their hard work and dedication to the Cheviot Community that we serve; a big thank you to the Trustees who have left us during this year, namely Kirsty Baird, Morag McQuade and Stephanie Scott-Smith. Thank you to our large and growing team of staff and volunteers who have helped, supported, and worked for our children, families, and community throughout a difficult and demanding year. To all of you and of course not forgetting all our many different service users a very BIG thank you and all the very best for the year ahead.

Financial review

Unrestricted funds carried forward at the balance sheet date are £34,313 and restricted funds are £121,013.

Cheviot Youth

Trustees' Report

Policy on reserves

A small amount of unrestricted funds are maintained to meet the running costs of the company. The trustees will introduce a policy of retaining 2 months reserves to cover ongoing costs.

Principal funding sources

The principal funding has been from grants and donations.

Investment policy and objectives

Cheviot Youth's income is derived either from project specific grants, and donations from organisations or individuals who want to make their contribution to the delivery of the service. Therefore most of our funds are spent in the short to medium term, leaving little scope for long term investment.

Plans for future periods

Aims and key objectives for future periods

Our new strategic pathway sees not only the development of EWMHSS but also investment in our Youth Work Services whose move to new premises in Jedburgh is imminent as well as work on our Community Asset Transfer request being finalised regarding new premises in Kelso.

All of this work and the recruitment of young, energetic and committed youth workers bodes well for the future of our work with primary and high school members. The third service that we can offer our young people is a new Training, Employability & Advice service starting in the summer and for which we have funded, planned and now recruited.

Structure, governance and management

Nature of governing document

The company, which is a recognised charity in Scotland, is registered as a Scottish Charitable Incorporated Organisation (SCIO) and was set up by a constitution on 2 March 2015.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Organisational structure

The Board of Trustees (the Board) establishes the strategic objectives for the Charity. There are currently four members on the Board who meet once a month to review activities and to provide guidance and support for the Development Manager. The Development Manager is the only full time employee of the Charity and on day to day matters he reports directly to the Chairperson of the Board. All decisions of the Board are minuted and no remuneration is received by any Trustee.

Major risks and management of those risks

General risk

The Board of Trustees is satisfied that systems and procedures are in place to mitigate our exposure to risks, specifically financial risks. The risk management policy to facilitate monitoring and control, is reviewed annually by the Board of Trustees.

Financial instruments

Objectives and policies

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

Cheviot Youth

Trustees' Report

Funds held as custodian trustee on behalf of others

No funds are held on behalf of other organisations.

The annual report was approved by the trustees of the charity on 29/04/22 and signed on its behalf by:



G Stephenson
Trustee

Cheviot Youth

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006, the applicable Accounts Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 29/4/22 and signed on its behalf by:


.....
G Stephenson
Trustee

Cheviot Youth

Independent Examiner's Report to the trustees of Cheviot Youth

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

It is my responsibility to:

- examine the accounts under section 44(1) (c) of the Act;
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 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
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date: 6 July 2022

Cheviot Youth

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		16,391	182,768	199,159
Other trading activities		6,826	-	6,826
Total Income		23,217	182,768	205,985
Expenditure on:				
Charitable activities		(46,396)	(189,201)	(235,597)
Total Expenditure		(46,396)	(189,201)	(235,597)
Net expenditure		(23,179)	(6,433)	(29,612)
Gross transfers between funds		40,840	(40,840)	-
Net movement in funds		17,661	(47,273)	(29,612)
Reconciliation of funds				
Total funds brought forward		16,652	168,286	184,938
Total funds carried forward	12	34,313	121,013	155,326
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		13,333	281,783	295,116
Other trading activities		2,932	-	2,932
Total Income		16,265	281,783	298,048
Expenditure on:				
Charitable activities		(18,016)	(155,485)	(173,501)
Total Expenditure		(18,016)	(155,485)	(173,501)
Net movement in funds		(1,751)	126,298	124,547
Reconciliation of funds				
Total funds brought forward		18,403	41,988	60,391
Total funds carried forward	12	16,652	168,286	184,938

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

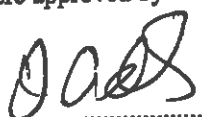
The funds breakdown for 2021 is shown in note 12.

Cheviot Youth

(Registration number: SC034865)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		155,776	185,388
Creditors: Amounts falling due within one year	11	<u>(450)</u>	<u>(450)</u>
Net assets		<u>155,326</u>	<u>184,938</u>
Funds of the charity:			
Restricted funds		121,013	168,286
Unrestricted income funds			
Unrestricted funds		<u>34,313</u>	<u>16,652</u>
Total funds	12	<u>155,326</u>	<u>184,938</u>

These accounts have been prepared in accordance with the provisions of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 29/04/22 and signed on their behalf by:



 O G Adams
 Secretary

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005.

Basis of preparation

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

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

Exemption from preparing a cash flow statement

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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

Expenditure

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

Charitable activities

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

Support costs

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

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Notes to the Financial Statements for the Year Ended 31 March 2022

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.

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.

Cash and cash equivalents

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

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

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.

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.

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	5,652	-	5,652	1,961
Grants, including capital grants;				
Government grants	-	64,735	64,735	108,562
Grants from other charities	10,739	118,033	128,772	184,593
	<u>16,391</u>	<u>182,768</u>	<u>199,159</u>	<u>295,116</u>

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from other trading activities

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Trading income;			
Sales of goods and services	6,456	6,456	2,886
Property rental income	370	370	46
	<u>6,826</u>	<u>6,826</u>	<u>2,932</u>

4 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2022 £	Total 2021 £
Wages and salaries	152,688	-	152,688	106,818
Employer National Insurance	2,545	-	2,545	11,596
Staff training	870	-	870	1,836
Travelling	5,833	-	5,833	2,951
Heat, light & power	7,399	-	7,399	4,826
Rent & rates	-	-	-	9,013
Insurance	1,381	-	1,381	315
Repairs	9,083	-	9,083	4,080
Telephone	3,391	-	3,391	3,644
Printing, postage & stationery	1,787	-	1,787	1,072
Subscriptions	478	-	478	1,606
Advertising	50	-	50	-
Recruitment costs	118	-	118	-
Events	46,540	-	46,540	22,673
Accountancy fees	-	408	408	390
Consultancy fees	-	406	406	901
Bookkeeping fees	-	1,708	1,708	1,299
Bank charges	912	-	912	481
	<u>233,075</u>	<u>2,522</u>	<u>235,597</u>	<u>173,501</u>

5 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	408	408	390
	<u>408</u>	<u>408</u>	<u>390</u>

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Operating leases - other assets	8,083	8,083

7 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 other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	150,789	105,372
Social security costs	2,545	11,596
Pension costs	1,899	1,446
	<u>155,233</u>	<u>118,414</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:

	2022 No	2021 No
Youth workers	13	6
Administration	1	1
	<u>14</u>	<u>7</u>

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

9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	408	390

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Taxation

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

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	450	450

12 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General funds - Kelso	11,677	17,748	(33,939)	20,420	15,906
General funds - Jedburgh	4,975	5,469	(12,457)	20,420	18,407
	<u>16,652</u>	<u>23,217</u>	<u>(46,396)</u>	<u>40,840</u>	<u>34,313</u>
Restricted funds					
CYPLG (CYPP)	2,519	15,693	(16,756)	-	1,456
The Mushroom Trust	2,678	-	-	(2,678)	-
Radio Borders - Holiday Programme	2,971	3,644	(6,447)	1,500	1,668
The Gannochy Trust	4,900	-	(6,933)	2,500	467
FFTF	23,322	51,580	(29,949)	(8,338)	36,615
STV Chance to Study	18,181	20,976	(5,576)	-	33,581
Mainhouse Charitable Trust	2,375	1,750	(458)	(3,667)	-
Educational Recovery Fund	-	5,184	(5,184)	-	-
VAF	6,084	-	(2,167)	(2,500)	1,417
SBC Accessibility	15,256	22,000	(29,194)	-	8,062
Covid 19	30,000	-	(8,237)	(21,763)	-
Mental Health Support Services	60,000	61,941	(78,300)	(5,894)	37,747
Total restricted funds	<u>168,286</u>	<u>182,768</u>	<u>(189,201)</u>	<u>(40,840)</u>	<u>121,013</u>
Total funds	<u>184,938</u>	<u>205,985</u>	<u>(235,597)</u>	<u>-</u>	<u>155,326</u>

Cheviot Youth

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General funds - Kelso	9,426	8,623	(6,372)	11,677
General funds - Jedburgh	8,977	6,989	(10,991)	4,975
Christmas Appeal 2020	-	653	(653)	-
	<u>18,403</u>	<u>16,265</u>	<u>(18,016)</u>	<u>16,652</u>
Restricted funds				
CYPLG (CYPP)	-	18,693	(16,174)	2,519
The Mushroom Trust	2,678	-	-	2,678
Jedburgh Youth Project	3,550	-	(3,550)	-
Radio Borders - Holiday Programme	3,002	-	(31)	2,971
The Gannochy Trust	-	7,500	(2,600)	4,900
SCVO	-	18,817	(18,817)	-
FFTF	7,464	41,479	(25,621)	23,322
STV Chance to Study	-	18,181	-	18,181
Mainhouse Charitable Trust	875	1,500	-	2,375
Big Lottery - Stepping Stones	13,232	-	(13,232)	-
D'Oyly Cart	2,500	-	(2,500)	-
VAF	2	9,996	(3,914)	6,084
SBC Accessibility	8,685	11,500	(4,929)	15,256
Covid 19	-	81,001	(51,001)	30,000
Mental Health Support Services	-	73,116	(13,116)	60,000
Total restricted funds	<u>41,988</u>	<u>281,783</u>	<u>(155,485)</u>	<u>168,286</u>
Total funds	<u>60,391</u>	<u>298,048</u>	<u>(173,501)</u>	<u>184,938</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	34,763	121,013	155,776
Current liabilities	(450)	-	(450)
Total net assets	<u>34,313</u>	<u>121,013</u>	<u>155,326</u>