

# DEANS

## CHARTERED ACCOUNTANTS

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Your Ref:

Our Ref:

C100DC

29 June 2023

Mrs G Stevenson  
Cheviot Youth  
The Planet  
Border Ice Rink  
Golf Course Road  
Kelso  
TD5 7SL

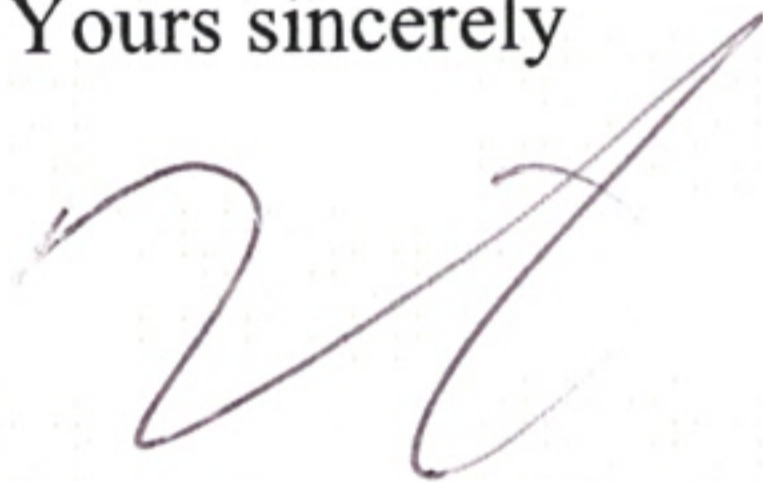
Dear Gail

### Signed Accounts

Thank you for returning the signed 2023 accounts. I have signed these off as examiner and I enclose copies for your file. Could you please arrange to file the accounts with OSCR in due course.

My work in respect of 2023 is now complete and I enclose a note of my firm's fees for the work carried out.

Yours sincerely



**DAVID CAMPBELL**  
Director

Charity registration number: SC034865

# **Cheviot Youth**

A Scottish Charitable Incorporated Organisation

Annual Report and Financial Statements

for the Year Ended 31 March 2023

## **Cheviot Youth**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

## **Cheviot Youth**

### **Reference and Administrative Details**

<b>Trustees</b>	C Shaughnessy (retired 1 February 2023) G Stephenson M McKnight J Wilson R Kinsella G Chandler (appointed 1 March 2023) L Taylor (appointed 1 January 2023) R Breustedt (appointed 1 May 2022 and retired 31 December 2022)
<b>Secretary</b>	O G Adams
<b>Principal Office</b>	The Planet Border Ice Rink Abbotseat Road Kelso TD5 7SL
<b>Charity Registration Number</b>	SC034865
<b>Bankers</b>	Bank of Scotland
<b>Independent Examiner</b>	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 2023.

#### **Objectives and activities**

##### ***Objects and aims***

The provision of strong, effective and sustainable range of community services with a concentration on the health and welfare of children and young people in the Cheviot area and beyond. The charity looks to improving the lives of children, young people and their families through helping to develop life skills, gaining of experience of the world of work, offering of good quality training and informal education.

##### ***Objectives, strategies and activities***

###### **Staff achievements**

Managing, supervising and working closely along side our volunteers are our hard work working, and enthusiastic staff team who work tirelessly for the children, young people and families for whom we strive to help and support through difficult and challenging times.

###### **Trustee direction**

Looking after all the staff, the volunteers and all our service users are the volunteer Board of Trustees who give their time willingly and with such great enthusiasm to help guide and direct our charity. The coming year sees them embark on another Strategic Pathway looking at how the charity should manage and conduct its affairs from this year to 2026. Such an undertaking takes understanding, thoughtfulness, patience and an ability to see the bigger societal picture as it steers a course through what is expected to be difficult choppy waters in the short to medium term.

###### **Funders Support**

Our funders make Cheviot Youth happen their increasing commitment to fund Cheviot youth for longer than one year and to explore three, four and five year funding support has given us the ability to forward plan. It has allowed us to employ all our staff on permanent contracts and to join with many others in being a Living Wage Employer. To all of them we say we need you, please carry on supporting our charity and thank you.

###### **Local and national understanding**

We would not be able to do half of what we do without the support of central and local government. For central government we thank them for their six figure support of our work, it still isn't enough and is still a bidding war with other charities and community groups who do so much to ensure that the fabric of our society just about holds together. Local government with little to spend still manages to offer Cheviot Youth much. We take this occasion to personally thank our local councillors, Euan, Simon and Tom in Kelso and Pam, Sandy and Scott in Jedburgh for their unerring support of our work.

##### ***Use of volunteers***

This year once again I am happy to report the significant contribution and wide ranging involvement made to the work of our charity by our volunteers and our continued effort to put the role of volunteer at the centre of Cheviot Youth's work.

All of the excellent work with the Cheviot community and beyond would not be possible without our dedicated and committed volunteers to which we are ever grateful.

## **Cheviot Youth**

### **Trustees' Report**

#### **Achievements and performance**

I am happy to report that we continue to be well served by our dedicated and hard working staff team, our Trustees, our volunteers and the young people on supported employment, work placements and Border College placement. To all of them thank you.

Another big year of change sees an increase in numbers using our services with the greatest rise in access being seen at our Mental Health Support Service. The year has also seen several changes in our staff team as people move on to other jobs, move away from the area and retire. We have welcomed five new employees to our Youth Work Service team; have held interviews and appointed a new General Manager to replace Ian Rendall Reid who after nine years will be shortly handing over to Scott Kyle. We wish him well in his retirement and thank him for his service and dedication to our charity.

This year of new starts, new beginnings and farewells has also seen our first move into areas outside the Cheviot council area with an opening of a specialist mental health clinic at Tweedbank. This helps us better serve the people of the Borders and ensure we are able to see our clients as near as possible to where they live. This clinic opened in November on the side of the Brothers of Charity project at Tweedbank. The clinic has two consulting rooms, a group workspace and a small coffee making area. It is already seeing a sizeable number of clients which will only increase as the facility is better known; currently Cheviot Youth sees seventy-three clients across its three sites.

Our Youth Work Service has seen increasing numbers partly due to the excellent street work and the high school presence of its staff team who continue to provide knowledgeable, informative and fun youth work for children aged 8 to 18 years. These services for young people happen in four separate places within the Cheviot area at Ancrum, Jedburgh, Kelso and Yetholm. As well as all the drop-ins and clubs run throughout the academic year at these venues children and young people are offered a comprehensive range of holiday programmes, training, a food programme, and opportunities to be involved in the running of the charity.

We continue to be well supported by our big funders such as central governments Wellbeing and Community Mental Health Fund and the Improving Lives Fund as well as old friends such as the Robertson Trust, The Gannochy Trust and the National Lottery's Community Fund. However, we now need to look at a wider set of funders to be able to continue to run and fund the range of our community services; services that cost the charity £300,000 a year.

We now face a financially challenging future of rising energy prices; staff wage increases and much greater demand for what we do; whether that be working with families struggling to afford the basics of living or an increasing number in our community who need help and support for their mental health. This means an increase in costs that will see us need upwards of £400,000 every year just to make ensure that we continue to provide valuable services to those most in need.

To meet such high running costs, we are looking at more funding from Trusts, Foundations and central government as well as working on new areas of fundraising such as individual giving, a Cheviot Youth local lottery and payroll giving.

And now I end once again 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 Colin Shaughnessy and Robert Breustedt and a welcome to our new trustees Gail Chandler and Lynn Taylor who have recently joined our charity. 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 big thank you and all the very best for the year ahead.

# **Cheviot Youth**

## **Trustees' Report**

### **Financial review**

Unrestricted funds carried forward at the balance sheet date are £2,107 and restricted funds are £148,358.

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

A small amount of unrestricted funds are maintained to meet the running costs of the charity. The Trustees have agreed a policy of retaining no less than 2 months reserves and no more than three months reserves to cover ongoing charity running costs.

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

The principal funding has been from central government, national lottery, trust and foundation 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***

The writing of our new Strategic Pathway this year will set out our priorities and direction for the years 2023 – 2026.

Such a plan will look at staff recruitment, volunteer involvement, further expansion of the Emotional Wellbeing and Mental Health Support Service (EWMHSS) to provide a Borders wide service and continued investment in our Training, Employability & Advice service.

### **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 seven members on the Board who meet once a month, for ten months to review activities and to provide guidance and support for the General Manager. The General Manager reports on day to day matters directly to the Chair of the Board. All decisions of the Board are minuted and no remuneration is received by any Trustee, except the Treasurer who receives a small monthly honorarium.

## **Cheviot Youth**

### **Trustees' Report**

#### ***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.

#### **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 24/6/23 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 24/6/23 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 2023 which are set out on pages 8 to 17.

#### 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAS.

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

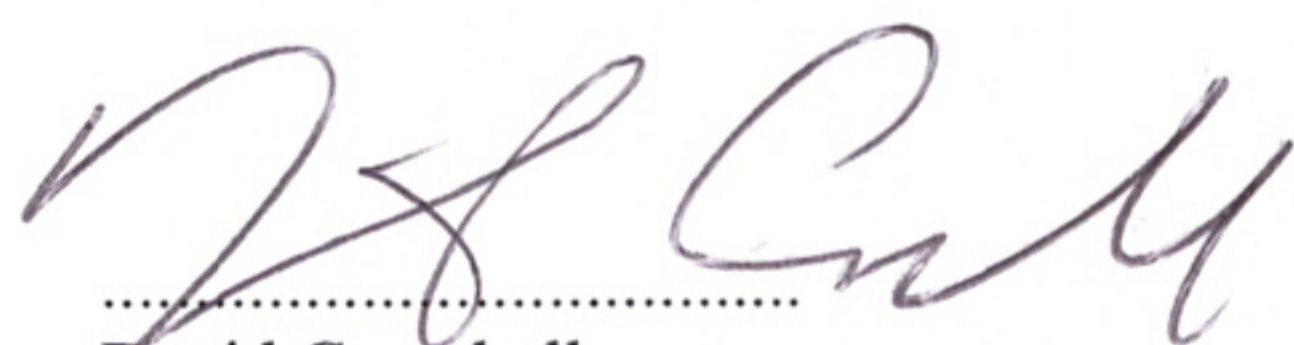
In connection with my examination, no matter has come to my attention:

(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:

29-8-23

## Cheviot Youth

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		39,410	243,334	282,744
Other trading activities		5,560	808	6,368
Total Income		44,970	244,142	289,112
<b>Expenditure on:</b>				
Charitable activities		(77,176)	(216,797)	(293,973)
Total Expenditure		(77,176)	(216,797)	(293,973)
Net movement in funds		(32,206)	27,345	(4,861)
<b>Reconciliation of funds</b>				
Total funds brought forward		34,313	121,013	155,326
Total funds carried forward	12	2,107	148,358	150,465
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		16,391	182,768	199,159
Other trading activities		6,826	-	6,826
Total Income		23,217	182,768	205,985
<b>Expenditure on:</b>				
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)
<b>Reconciliation of funds</b>				
Total funds brought forward		16,652	168,286	184,938
Total funds carried forward	12	34,313	121,013	155,326

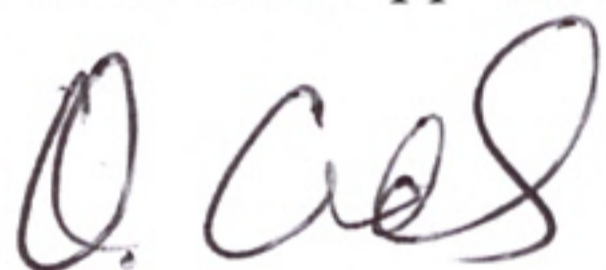
All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 12.

## Cheviot Youth

(Registration number: SC034865)  
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		151,333	155,776
<b>Creditors: Amounts falling due within one year</b>	11	<u>(868)</u>	<u>(450)</u>
<b>Net assets</b>		<u>150,465</u>	<u>155,326</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		148,358	121,013
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>2,107</u>	<u>34,313</u>
<b>Total funds</b>	12	<u>150,465</u>	<u>155,326</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 17 were approved by the trustees, and authorised for issue on 24.4.23 and signed on their behalf by:



.....  
O G Adams  
Secretary

## **Cheviot Youth**

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

#### **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 October 2019) - (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.

## **Cheviot Youth**

### **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.

#### **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.

## Cheviot Youth

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

#### 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.

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 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	1,507	3,747	5,254	5,652
Grants, including capital grants;				
Government grants	-	35,541	35,541	64,735
Grants from other charities	37,903	204,046	241,949	128,772
	<u>39,410</u>	<u>243,334</u>	<u>282,744</u>	<u>199,159</u>

## Cheviot Youth

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

#### 3 Income from other trading activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2023 £	Total 2022 £
Trading income;				
Sales of goods and services	2,373	768	3,141	6,456
Property rental income	3,187	40	3,227	370
	<u>5,560</u>	<u>808</u>	<u>6,368</u>	<u>6,826</u>

#### 4 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2023 £	Total 2022 £
Wages and salaries	178,198	-	178,198	152,688
Employer National Insurance	5,050	-	5,050	2,545
Staff training	1,740	-	1,740	870
Travelling	9,616	-	9,616	5,833
Heat, light & power	10,521	-	10,521	7,399
Insurance	1,472	-	1,472	1,381
Repairs	18,327	-	18,327	9,083
Telephone	4,189	-	4,189	3,391
Printing, postage & stationery	2,625	-	2,625	1,787
Subscriptions	807	-	807	478
Advertising	-	-	-	50
Recruitment costs	996	-	996	118
Events	55,712	-	55,712	46,540
Accountancy fees	-	480	480	408
Consultancy fees	-	1,226	1,226	406
Bookkeeping fees	-	2,207	2,207	1,708
Bank charges	807	-	807	912
	<u>290,060</u>	<u>3,913</u>	<u>293,973</u>	<u>235,597</u>

## Cheviot Youth

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

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Independent examiner fees			
Examination of the financial statements	480	480	408
	<u>480</u>	<u>480</u>	<u>408</u>
	<u>480</u>	<u>480</u>	<u>408</u>

## Cheviot Youth

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

#### 6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Operating leases - other assets	<u>8,083</u>	<u>8,083</u>

#### 7 Trustees remuneration and expenses

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

##### G Chandler

G Chandler received remuneration of £50 (2022: £Nil) during the year.

The treasurer was paid an honorarium of £50.

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

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	175,864	150,789
Social security costs	5,050	2,545
Pension costs	<u>2,334</u>	<u>1,899</u>
	<u>183,248</u>	<u>155,233</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:

	2023 No	2022 No
Youth workers	13	13
Administration	<u>1</u>	<u>1</u>
	<u>14</u>	<u>14</u>

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

#### 9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>480</u>	<u>408</u>

## Cheviot Youth

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

#### 10 Taxation

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

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

	2023 £	2022 £
Other creditors	418	-
Accruals	450	450
	<u>868</u>	<u>450</u>

#### 12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds - Kelso	15,906	31,254	(46,651)	509
General funds - Jedburgh	18,407	13,716	(30,525)	1,598
	<u>34,313</u>	<u>44,970</u>	<u>(77,176)</u>	<u>2,107</u>
<b>Restricted funds</b>				
Mental Health Support	38,804	130,815	(102,465)	67,154
Holiday Programme	1,668	7,217	(6,953)	1,932
Cafe & Food Programme	11,957	53,660	(47,146)	18,471
Train; Employ & Advice	31,804	11,250	(24,794)	18,260
Youth Work Services	36,780	41,199	(35,438)	42,541
<b>Total restricted funds</b>	<u>121,013</u>	<u>244,141</u>	<u>(216,796)</u>	<u>148,358</u>
<b>Total funds</b>	<u>155,326</u>	<u>289,111</u>	<u>(293,972)</u>	<u>150,465</u>

## Cheviot Youth

### 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 £
<b>Unrestricted funds</b>					
<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>
<b>Restricted funds</b>					
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	60,000	61,941	(78,300)	(5,894)	37,747
<b>Total restricted funds</b>	<u>168,286</u>	<u>182,768</u>	<u>(189,201)</u>	<u>(40,840)</u>	<u>121,013</u>
<b>Total funds</b>	<u>184,938</u>	<u>205,985</u>	<u>(235,597)</u>	<u>-</u>	<u>155,326</u>

### 13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	2,975	148,358	151,333
Current liabilities	(868)	-	(868)
<b>Total net assets</b>	<u>2,107</u>	<u>148,358</u>	<u>150,465</u>