

Final  
B070

REGISTERED CHARITY NUMBER: SC022282

**Report of the Trustees and  
Financial Statements for the Year Ended 31 August 2019  
for  
Borders Youth Theatre**

Gall Robertson CA  
Tweedside Park  
Tweedbank  
Galashiels  
Selkirkshire  
TD1 3TE

# **Borders Youth Theatre**

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## **Borders Youth Theatre**

### **Report of the Trustees for the Year Ended 31 August 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2019. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

##### **Charitable Purpose**

This charity exists:

- to promote drama for the advancement of young people aged 8-25 across the Scottish Borders. We aim to include all young people irrespective of race, gender, disability, rural location or financial need.
- to use drama in educational projects to improve the communication skills, foster creativity, teamwork and build self-confidence in our young people.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Firstly, the activities we are reporting on would not have been possible without the help of our friends. The trustees of Border Youth Theatre would like to thank our volunteers who staffed the box office, sewed costumes, baked goodies for fundraisers and the many other tasks it takes to put on a show. We want to thank the local arts community who lent us their equipment and helped with venues. Especially, we thank our alumni who came back to share their qualifications and experience with the next generation of BYTers.

The '30 More' recruitment efforts were evident throughout the year as we celebrated 30 years since the inception of our charity in 1989. The funding from Youth Borders Accessibility Fund was fruitful with both the summer and Easter productions at full capacity of participants. The summer production of Alice was performed outdoors, firstly with a dress rehearsal for the residents at Langlee, then to highly appreciative family audiences at Mellerstain, Traquair and Bowhill. Touring with a cast of over 50 young people was a challenge reflected in excess of 300 volunteer hours given to this project; plus much appreciated funding from the SBC Community Grant Scheme. The Easter Junior show of Roald Dahl's Witches was performed at Victoria Hall in Selkirk with the young cast bussed in from across the Borders including Duns, Hawick, Kelso, St Boswells and Galashiels. The donation from YES Festival was put to good use in this production including fantastic costumes, props and special effects.

Two of the performances this year were showcases for the range of talent developing in our young people. Testlog was written, directed and performed by the Duns senior workshop participants. Most of the highly entertaining sketch show: 'Coffee, Cake & Cabaret', performed at MacArts, was written/devised by the participants from all over the Borders.

Over the year the weekly term-time workshops reached around 150 participants at the 11 sessions in 6 towns across the Borders. The new workshop group in Galashiels has proven successful and will continue next year.

In addition to our core activities our young people have taken part in a several community events. The performance at the Borders Book Festival was based on the stories of Beatrix Potter and this was made possible thanks to support from Baillie Gifford. Borders Youth Theatre continued the series of Intergenerational projects with a project in Duns funded by Greencoat Dronehill Community Fund. These projects bring together younger and older members of the community to meet and talk, share experiences and to break down barriers that often exist between generations. The National Theatre Connections Festival gave our seniors the opportunity to perform at the Traverse Theatre in Edinburgh after 2 local performances of "Chaos" at the Heart of Hawick.

Finally, we must acknowledge the drama practitioners who work with our young people. The results of their creative talent, enthusiasm and hard work can be seen in the quality of our productions and is evident in the response from our audiences. We celebrate their work when our young casts demonstrate the skills they have gained: to attract the audience attention and to engage people holding their attention while the story of the drama unfolds. The positive feedback of laughs, gasps and applause from a live audience is key in gaining communication skills for life.

**Borders Youth Theatre**  
**Report of the Trustees**  
**for the Year Ended 31 August 2019**

**FINANCIAL REVIEW**

**Principal funding sources**

An important source of funding is grants from Charitable Trusts and this year we thank Hayward Sanderson and Archaeology Scotland. We are very grateful for another year of support from Live Borders. All the activities run by BYT are subsidized with grants and fundraising to keep our activities affordable for all families in the Borders. Local Companies have supported Borders Youth Theatre us in buying adverts in the show programmes and Borders Buses provided bus vouchers for our young people.

**Reserves policy**

The Trustees' reserve policy is to hold sufficient funds to meet at least one term's budgeted events and all obligations in the event of dissolution. Despite sufficient year end reserves our charity will require additional fundraising to secure next year's activities.

**FUTURE PLANS**

Borders Youth Theatre is passing its 30th anniversary and it is timely to review our procedures, organization structure and governance. The first goal for the coming year is to ensure that Borders Youth Theatre is a robust charity capable of delivering the aims for another 30 years. The second goal is to expand on the recruitment effort of '30 More' so we can reach more young people, build our audiences and develop our social media channels and marketing with the new website now operational.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is controlled by the constitution for the SCIO. It was registered in its current legal form on the 22nd August 2016 and all assets, liabilities and activities transferred to the SCIO at that date. Prior to that the organisation was founded in 1989 and then registered with Scottish Charity Registrar as an unincorporated charity from 9th December 1993.

**Recruitment and appointment of new trustees**

Membership is open to any individual, aged 16 and over ,who is interested in aiding the youth in the Borders to access live theatrical production. Trustees are elected at the annual general meeting, the management board are the charity's trustees and they may appoint additional trustees during the year. The committee of 3-7 trustee meet regularly.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC022282

**Principal address**

c/o Arts Development  
St Mary's Mill  
Level Crossing Road  
Selkirk  
TD7 5EW

**Trustees**

F Mullan	Treasurer	
F Teckkam		
M Gallagher	Chairperson	- resigned 26.11.18
Ms J Collins	Chairperson	- resigned 16.4.19
T Wilcock		
Ms C Turner		- resigned 31.5.19
Ms J Wilkinson		

**Independent examiner**

Gall Robertson CA  
Tweedside Park  
Tweedbank  
Galashiels  
Selkirkshire  
TD1 3TE

**Borders Youth Theatre**

**Report of the Trustees  
for the Year Ended 31 August 2019**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Advisers

Lisa Denham, Creative Communities at Live Borders

Approved by order of the board of trustees on .....13.2.2020..... and signed on its behalf by:



.....  
T Wilcock - Trustee

**Independent Examiner's Report to the Trustees of  
Borders Youth Theatre**

I report on the accounts for the year ended 31 August 2019 set out on pages five to ten.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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 as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the 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 audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

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



Pamela Baillie  
Chartered Accountant (ICAS)  
Gall Robertson CA  
Tweedside Park  
Tweedbank  
Galashiels  
Selkirkshire  
TD1 3TE

Date: 20<sup>th</sup> January 2020

**Borders Youth Theatre**

**Statement of Financial Activities  
for the Year Ended 31 August 2019**

	Notes	Unrestricted funds £	Restricted fund £	31.8.19 Total funds £	31.8.18 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	19,717	-	19,717	22,692
<b>Charitable activities</b>					
Workshops and projects		40,104	-	40,104	44,174
<b>Total</b>		59,821	-	59,821	66,866
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Workshops and projects		65,421	-	65,421	59,642
Other		344	-	344	336
<b>Total</b>		65,765	-	65,765	59,978
<b>NET INCOME/(EXPENDITURE)</b>		(5,944)	-	(5,944)	6,888
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		33,343	-	33,343	26,455
<b>TOTAL FUNDS CARRIED FORWARD</b>		27,399	-	27,399	33,343

The notes form part of these financial statements

**Borders Youth Theatre**

**Balance Sheet  
At 31 August 2019**

	Notes	Unrestricted funds £	Restricted fund £	31.8.19 Total funds £	31.8.18 Total funds £
<b>CURRENT ASSETS</b>					
Prepayments and accrued income		4,096	-	4,096	4,573
Cash at bank		25,724	-	25,724	31,502
		<u>29,820</u>	<u>-</u>	<u>29,820</u>	<u>36,075</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,421)	-	(2,421)	(2,732)
		<u>27,399</u>	<u>-</u>	<u>27,399</u>	<u>33,343</u>
<b>NET CURRENT ASSETS</b>					
		<u>27,399</u>	<u>-</u>	<u>27,399</u>	<u>33,343</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>27,399</u>	<u>-</u>	<u>27,399</u>	<u>33,343</u>
<b>NET ASSETS</b>					
		<u>27,399</u>	<u>-</u>	<u>27,399</u>	<u>33,343</u>
<b>FUNDS</b>					
Unrestricted funds	9			<u>27,399</u>	<u>33,343</u>
<b>TOTAL FUNDS</b>					
				<u>27,399</u>	<u>33,343</u>

The financial statements were approved by the Board of Trustees on .....*9<sup>th</sup> February 2020*..... and were signed on its behalf by:

*F Mullan*  
.....  
F Mullan -Trustee



# Borders Youth Theatre

## Notes to the Financial Statements for the Year Ended 31 August 2019

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

#### **Going Concern**

The directors have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the company to continue as a going concern. Thus the directors adopt the going concern basis of accounting in preparing the financial statements.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Financial instruments**

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities including trade creditors and loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## Borders Youth Theatre

### Notes to the Financial Statements - continued for the Year Ended 31 August 2019

#### 1. ACCOUNTING POLICIES - continued

##### Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

#### 2. DONATIONS AND LEGACIES

	31.8.19	31.8.18
	£	£
Donations	397	1,245
Grants	19,320	21,447
	<u>19,717</u>	<u>22,692</u>

Grants received, included in the above, are as follows:

	31.8.19	31.8.18
	£	£
Other grants	<u>19,320</u>	<u>21,447</u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2019 nor for the year ended 31 August 2018.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2019 nor for the year ended 31 August 2018.

#### 4. INDEPENDENT EXAMINATION

During the year the charity paid £344.40 including VAT to Gall Robertson CA for independent examination of the accounts. No other services were provided by Gall Robertson CA.

#### 5. LEGAL FORM OF ENTITY

The charity is a Scottish Charitable Incorporated Organisation, incorporated in Scotland. Its registered office is shown in the Report of the Trustees.

#### 6. GOING CONCERN

The Trustees know of no material uncertainties affecting the going concern of the charity.

#### 7. PUBLIC BENEFIT ENTITY

The charity is a public benefit entity.

**Borders Youth Theatre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2019**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.19	31.8.18
	£	£
Trade creditors	1,361	-
Other creditors	1,060	2,732
	<u>2,421</u>	<u>2,732</u>

**9. MOVEMENT IN FUNDS**

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	33,343	(5,944)	27,399
<b>TOTAL FUNDS</b>	<u>33,343</u>	<u>(5,944)</u>	<u>27,399</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,821	(65,765)	(5,944)
<b>TOTAL FUNDS</b>	<u>59,821</u>	<u>(65,765)</u>	<u>(5,944)</u>

**Comparatives for movement in funds**

	At 1.9.17 £	Net movement in funds £	At 31.8.18 £
<b>Unrestricted Funds</b>			
General fund	26,455	6,888	33,343
<b>TOTAL FUNDS</b>	<u>26,455</u>	<u>6,888</u>	<u>33,343</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	66,866	(59,978)	6,888
<b>TOTAL FUNDS</b>	<u>66,866</u>	<u>(59,978)</u>	<u>6,888</u>

## Borders Youth Theatre

### Notes to the Financial Statements - continued for the Year Ended 31 August 2019

#### 9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.17 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	26,455	944	27,399
<b>TOTAL FUNDS</b>	<u>26,455</u>	<u>944</u>	<u>27,399</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	126,687	(125,743)	944
<b>TOTAL FUNDS</b>	<u>126,687</u>	<u>(125,743)</u>	<u>944</u>

#### 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2019.

**Borders Youth Theatre**

**Detailed Statement of Financial Activities  
for the Year Ended 31 August 2019**

	31.8.19 £	31.8.18 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	397	1,245
Grants	19,320	21,447
	<u>19,717</u>	<u>22,692</u>
<b>Charitable activities</b>		
Workshop fees and ticket sales	31,078	35,251
Fundraising events	660	3,373
Grants	8,366	5,550
	<u>40,104</u>	<u>44,174</u>
<b>Total incoming resources</b>	<u>59,821</u>	<u>66,866</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Workshop and production costs	57,336	54,778
Insurance	315	305
Postage and stationery	5,496	4,341
Sundry expenses	170	10
Subscriptions	366	208
Training	721	-
Marketing	927	-
	<u>65,331</u>	<u>59,642</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	434	336
	<u>434</u>	<u>336</u>
<b>Total resources expended</b>	<u>65,765</u>	<u>59,978</u>
<b>Net (expenditure)/income</b>	<u><u>(5,944)</u></u>	<u><u>6,888</u></u>

This page does not form part of the statutory financial statements