

REGISTERED CHARITY NUMBER: SC022282

**Report of the Trustees and
Financial Statements for the Period 23 August 2016 to 31 August 2017
for
Borders Youth Theatre**

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Borders Youth Theatre

**Contents of the Financial Statements
for the Period 23 August 2016 to 31 August 2017**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Reconciliation of Income and Expenditure	11
Reconciliation of Funds	12 to 13
Detailed Statement of Financial Activities	14

Borders Youth Theatre

Report of the Trustees for the Period 23 August 2016 to 31 August 2017

The trustees present their report with the financial statements of the charity for the period 23 August 2016 to 31 August 2017. 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 and
- to establish a permanent Youth Theatre that will work with professional tutors and craftspeople to give young people experience of practical working of theatre while respecting its skills and disciplines.

Our drama and educational projects aim to improve the social skills and self-confidence of young people working together as a community.

Significant activities

It's always difficult starting off the Chair's statement for the annual paperwork. You always want to start with "Another smashing year for BYT." You then go on to say how many productions, how many children and young adults attend our workshops and performances. How successful the performances were and how enjoyable everyone found the sustained, creative and challenging activity.

But such statements can be meaningless without context. This year I'd like to contextualise the work done by our trainers, and detail why it's so amazing. Apart from running drama workshops after school time with their regular classes, our trainers also take on workshop weeks for the various ages. From a teaching stand point this is a profound achievement. Children you've never met before, and who have often never met each other, walk in the door one morning. Some of them are in local schools, but many are not. Our workshops attract a great many home educated children. They've usually never been in school, sometimes they've been withdrawn from school due to problems with the school. We also have school educated kids who love being in school, and some who hate it. Some home educated children have had little experience of lining up, being quiet and sitting still. Many of the school educated children hate those exact activities and see drama as a place to run free and enjoy their own creativity with others. And workshop age ranges can span five or even six years. Take the Junior Project in Duns this past half-term. The age range was 7 years to 12 years, a huge range in terms of the child's skills and experiences, particularly social skills and the ability to talk and work together without tension. Some of the children have special educational needs. And yet, with the door opening on Day 1 with little idea of the children who are about to walk into the rehearsal space, our trainer took them all in, found a way to work with all of them and gave them the guidance, and freedom, that it takes for children to take charge of their live drama experience together and create something unique, and meaningful, to them.

Certainly trainers couldn't manage this feat of hard work and graft that produces fairy dust and magic on stage without the support of the kids in their workshops, and the vast back stage army of parents, trustees, volunteer workers and our paid staff. Productions are pulled together out of thin air, as if that magic fairy dust is simply sprinkled everywhere - but the actuality is that all productions involve many hands and many miles driven all across the Borders, as costumes, props, scenery, musical instruments, lighting and sound decks are picked up and delivered to whoever needs them this week: these workshops do not happen in a vacuum. But the quality of the experience, and the production, starts and finishes with the skills and personalities of our trainers: without them, nothing would happen. Their core skill is to take children and young adults across a range of ages and experiences, and unite them quickly and effectively. If you've ever taught, you'll know how hard won this skill set is. And how lucky we are at BYT to have so many talented and gifted trainers. So this year, the Chair's report is to highlight this amazing set of skills we have working for us, and to thank all our trainers for the work and dedication they give in mingling sawdust, and fairy dust, in order to give the youth of the Borders the space and skills and time they need to create significant creative activity on their own terms.

Borders Youth Theatre

Report of the Trustees for the Period 23 August 2016 to 31 August 2017

ACHIEVEMENT AND PERFORMANCE

Charitable activities

I want to thank each and every trainer we have for the amazing skill set, and hard work and dedication, they bring to their roles. From the weekly workshops in five towns across the Borders, to the week-long special productions, to taking part in national drama events: our trainers are our foundation, and our stars. But they never take a bow, or stand in the limelight, as the kids they encourage, enable and educate are the ones on stage taking the applause. Which is entirely how it should be, but we also need to let them know how precious the trainers themselves are to us as an organisation.

So, thank you, thank you all! Thank you for another busy year with 320 workshop sessions across the Borders, every space taken at both the October and Easter skills projects, performances during the Borders Science and Book Festivals projects, two Intergenerational dramas in collaboration with primary schools plus three full-scale productions.

In the Spring a senior cast received high praise from in the National Theatre for their staging of *Zero for Young Dudes* in the Connections Festival. The play was performed first at Springwood Park and then at Eden Court, Inverness.

At Easter our junior members performed a fun and action-packed version of *Around the World in 80 days* at Selkirk High School. During the production we piloted a new initiative of traineeships with 5 young people working alongside the drama professionals

Our summer project ran in conjunction with the Borders Heritage Festival. The drama, *Delving Deep*, was a new work based on local poetry from World War One. It toured to full houses in Melrose, Walkerburn and Jedburgh and contributed to Borders Heritage Festival. We also contributed to the Book and Science festival and ran two Intergenerational projects at Reston & Lilliesleaf.

FINANCIAL REVIEW

Principal funding sources

Our main source of funding is grants from Charitable Trusts. We are very grateful for another year of support from Live Borders helping keep member's fees at an affordable level to encourage participation from young people of all backgrounds. A second year of support from Gannochy Trust and Fallago Environmental Fund enabled the continuation of the two part-time coordinator posts to run our workshops and productions.

Our charity works hard to nurture the performing arts network across the Borders, involving all ages in the community. The Reston and Lilliesleaf intergenerational projects were made possible due to the support from the community funds of Greencoat Langhope and Drone Hill, via Foundation Scotland.

We are very grateful to Radio Borders and Hayward Sanderson for enabling our young people to take part in the NT connections festival.

Our internal fundraising was up on last year with an exceptional effort from our volunteers throughout the year at cake sales, a Craft Fair, car boot sales, a Burns Supper plus raffles and refreshment stalls at all the productions.

We very much appreciate all our donations, including those from Melrose Opera Company and the Rowan Tree Theatre. It is sad to see two Borders performance groups close their doors. Both made generous gifts to BYT from their residual funds and we will put this to good use with the next generation of performers in the Borders.

The trustees acknowledge the hard work of our members and local supporters in raising almost £4,000 from charity events and donations.

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 significant fundraising to secure next year's programme.

FUTURE PLANS

Next year we plan to increase fund raising activity as, as always, with more money we can consolidate our current workload and projections for the coming year. Charities are often cash strapped, and that never seems to change, but there is so much more we could be doing for individual students, such as bursaries for attending the larger events, and equipment is always needed. By asking more directly for money from local business we also hope to further strengthen and develop our community ties.

Borders Youth Theatre

**Report of the Trustees
for the Period 23 August 2016 to 31 August 2017**

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

J Miller

F Mullan

F Teckkam

L Teckkam

M Gallagher

Ms J Mabon

Ms J Collins

T Wilkin

Treasurer

Chairperson

- resigned 31.8.17

- appointed 31.8.17

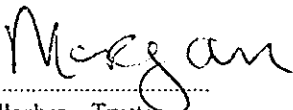
Independent examiner

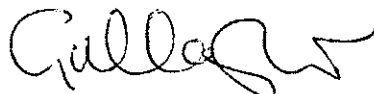
Gall Robertson CA
Tweedside Park
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Galashiels
Selkirkshire
TD1 3TE

Advisers

Olivia Roper - Arts Development Office, Live Borders
Kirsty Taylor

Approved by order of the board of trustees on 13/11/17 and signed on its behalf by:





M Gallagher - Trustee

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

I report on the accounts for the period 23 August 2016 to 31 August 2017 set out on pages five to thirteen.

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and 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.



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

Date: 14/10/17

Borders Youth Theatre

**Statement of Financial Activities
for the Period 23 August 2016 to 31 August 2017**

		Unrestricted funds	Restricted fund	Period 23.8.16 to 31.8.17 Total funds	Period 1.9.15 to 22.8.16 Total funds as restated £
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		31,265	-	31,265	26,298
Charitable activities					
Workshops and projects		36,287	-	36,287	29,171
Other trading activities	2	3,117	-	3,117	1,454
Investment income	3	30	-	30	78
Total		<u>70,699</u>	<u>-</u>	<u>70,699</u>	<u>57,001</u>
EXPENDITURE ON					
Raising funds		145	-	145	-
Charitable activities					
Workshops and projects		56,706	-	56,706	56,471
Other		334	-	334	252
Total		<u>57,185</u>	<u>-</u>	<u>57,185</u>	<u>56,723</u>
NET INCOME		<u>13,514</u>	<u>-</u>	<u>13,514</u>	<u>278</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		12,941	-	12,941	12,663
TOTAL FUNDS CARRIED FORWARD		<u>26,455</u>	<u>-</u>	<u>26,455</u>	<u>12,941</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.


The notes form part of these financial statements

Borders Youth Theatre

Balance Sheet
At 31 August 2017

	Notes	Unrestricted funds £	Restricted fund £	31.8.17 Total funds £	22.8.16 Total funds as restated £
CURRENT ASSETS					
Debtors	12	800	-	800	1,022
Cash at bank		29,313	-	29,313	18,155
		<u>30,113</u>	<u>-</u>	<u>30,113</u>	<u>19,177</u>
CREDITORS					
Amounts falling due within one year	13	(3,658)	-	(3,658)	(6,236)
		<u>26,455</u>	<u>-</u>	<u>26,455</u>	<u>12,941</u>
NET CURRENT ASSETS					
		<u>26,455</u>	<u>-</u>	<u>26,455</u>	<u>12,941</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>26,455</u>	<u>-</u>	<u>26,455</u>	<u>12,941</u>
NET ASSETS					
		<u>26,455</u>	<u>-</u>	<u>26,455</u>	<u>12,941</u>
FUNDS					
Unrestricted funds	14			26,455	12,941
TOTAL FUNDS					
				<u>26,455</u>	<u>12,941</u>

The financial statements were approved by the Board of Trustees on 12th November 17 and were signed on its behalf by


F. Mullan, Trustee

The notes form part of these financial statements

Borders Youth Theatre

Notes to the Financial Statements for the Period 23 August 2016 to 31 August 2017

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.

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.

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.

2. OTHER TRADING ACTIVITIES

	Period 23.8.16 to 31.8.17 £	Period 1.9.15 to 22.8.16 as restated £
Fundraising events	3,117	1,454

3. INVESTMENT INCOME

	Period 23.8.16 to 31.8.17 £	Period 1.9.15 to 22.8.16 as restated £
Interest receivable - trading	30	78

Borders Youth Theatre

**Notes to the Financial Statements - continued
for the Period 23 August 2016 to 31 August 2017**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2017 nor for the period ended 22 August 2016 .

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2017 nor for the period ended 22 August 2016 .

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,298	-	26,298
Charitable activities			
Workshops and projects	29,171	-	29,171
Other trading activities	1,454	-	1,454
Investment income	78	-	78
Total	57,001	-	57,001
EXPENDITURE ON			
Charitable activities			
Workshops and projects	56,471	-	56,471
Other	252	-	252
Total	56,723	-	56,723
NET INCOME	278	-	278
RECONCILIATION OF FUNDS			
Total funds brought forward	12,663	-	12,663
TOTAL FUNDS CARRIED FORWARD	12,941	-	12,941

6. PRIOR YEAR ADJUSTMENT

In the prior period workshop fees and ticket sales were shown under 'voluntary income'. Following the adoption of the Charities SORP FRS 102, this heading is now 'donations and legacies' and the Trustees believe that this income should be shown as 'income from charitable activities' and have therefore reclassified the income in the prior year. The associated costs have been moved from 'costs of generating voluntary income' to 'expenditure on charitable activities'. Grants relating to specific projects have also been moved from 'voluntary income' to 'income from charitable activities' in line with SORP FRS 102 definitions. Grants of a general nature remain in 'income from donations and legacies'. These changes have been corrected in the prior year figures as shown in the reconciliation of income and expenditure on page 11. The surplus for the prior year and the value of funds brought forward has not changed following this restatement.

Borders Youth Theatre

**Notes to the Financial Statements - continued
for the Period 23 August 2016 to 31 August 2017**

7. INDEPENDENT EXAMINATION

During the year the charity paid £330 including VAT to Gall Robertson CA for independent examination of the accounts. No other services were provided by Gall Robertson CA.

8. 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.

9. REPORTING PERIOD

The charity became a SCIO on 22 August 2016. The prior year is therefore a short accounting period running from 1 September 2015 to 22 August 2016. The current period is a long accounting period running from 23 August 2016 to 31 August 2017. In practice, the Trustees believe that the two periods are comparable.

10. GOING CONCERN

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

11. PUBLIC BENEFIT ENTITY

The charity is a public benefit entity.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.17	22.8.16 as restated
	£	£
Trade debtors	800	1,022
	<u>800</u>	<u>1,022</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.17	22.8.16 as restated
	£	£
Other creditors	3,658	6,236
	<u>3,658</u>	<u>6,236</u>

14. MOVEMENT IN FUNDS

	At 23.8.16 £	Net movement in funds £	At 31.8.17 £
Unrestricted funds			
General fund	12,941	13,514	26,455
	<u>12,941</u>	<u>13,514</u>	<u>26,455</u>
TOTAL FUNDS	<u>12,941</u>	<u>13,514</u>	<u>26,455</u>

Borders Youth Theatre

**Notes to the Financial Statements - continued
for the Period 23 August 2016 to 31 August 2017**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,699	(57,185)	13,514
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>70,699</u>	<u>(57,185)</u>	<u>13,514</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2017.

16. FIRST YEAR ADOPTION

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparatives was required. In doing so, the Trustees reviewed the headings used in the accounts. Following a change of heading from 'voluntary income' to 'income from donations and legacies', the Trustees have moved income from workshop fees and ticket sales from 'voluntary income' to 'income from charitable activities'. Associated costs have also been moved from 'costs of generating voluntary income' to 'expenditure on charitable activities'. Grants relating to specific projects have also been moved from 'voluntary income' to 'income from charitable activities' in line with SORP FRS 102 definitions. Grants of a general nature remain in 'income from donations and legacies'. Finally, governance costs are now shown within charitable activities rather than under a separate heading. This has been updated in the prior year figures. These changes have not altered the prior period surplus or funds brought forward.

Borders Youth Theatre

**Reconciliation of Income and Expenditure
for the Period 1 September 2015 to 22 August 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		55,469	(29,171)	26,298
Charitable activities		-	29,171	29,171
Other trading activities		1,454	-	1,454
Investment income		78	-	78
Total		57,001	-	57,001
EXPENDITURE ON				
Raising funds		56,471	(56,471)	-
Charitable activities		-	56,471	56,471
Governance costs		252	(252)	-
Other		-	252	252
Total		56,723	-	56,723
NET INCOME		278	-	278

Borders Youth Theatre

**Reconciliation of Funds
At 1 September 2015
(Date of Transition to FRS 102)**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
		-	-	-
CURRENT ASSETS				
Debtors		804	-	804
Cash at bank		16,618	-	16,618
		<u>17,422</u>	-	<u>17,422</u>
CREDITORS				
Amounts falling due within one year		(4,759)	-	(4,759)
		<u>12,663</u>	-	<u>12,663</u>
NET CURRENT ASSETS				
		12,663	-	12,663
TOTAL ASSETS LESS CURRENT LIABILITIES				
		12,663	-	12,663
		<u>12,663</u>	-	<u>12,663</u>
FUNDS				
Unrestricted funds		12,663	-	12,663
TOTAL FUNDS		<u>12,663</u>	-	<u>12,663</u>

Borders Youth Theatre

**Reconciliation of Funds
At 22 August 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
CURRENT ASSETS				
Debtors		1,022	-	1,022
Cash at bank		18,155	-	18,155
		<u>19,177</u>	<u>-</u>	<u>19,177</u>
CREDITORS				
Amounts falling due within one year		(6,236)	-	(6,236)
		<u>12,941</u>	<u>-</u>	<u>12,941</u>
NET CURRENT ASSETS				
		12,941	-	12,941
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>12,941</u>	<u>-</u>	<u>12,941</u>
NET ASSETS				
		<u>12,941</u>	<u>-</u>	<u>12,941</u>
FUNDS				
Unrestricted funds		12,941	-	12,941
TOTAL FUNDS				
		<u>12,941</u>	<u>-</u>	<u>12,941</u>

Borders Youth Theatre

**Detailed Statement of Financial Activities
for the Period 23 August 2016 to 31 August 2017**

	Period 23.8.16 to 31.8.17 £	Period 1.9.15 to 22.8.16 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,401	1,370
Grants	26,864	24,928
	<hr/>	<hr/>
	31,265	26,298
Other trading activities		
Fundraising events	3,117	1,454
Investment income		
Interest receivable - trading	30	78
Charitable activities		
Workshop fees and ticket sales	25,987	24,221
Grants	10,300	4,950
	<hr/>	<hr/>
	36,287	29,171
Total incoming resources	70,699	57,001
EXPENDITURE		
Other trading activities		
Purchases	145	-
Charitable activities		
Workshop and production costs	50,636	50,942
Insurance	300	275
Postage and stationery	5,566	4,945
Sundry expenses	-	66
Subscriptions	204	243
	<hr/>	<hr/>
	56,706	56,471
Support costs		
Finance		
Bank charges	4	-
Governance costs		
Accountancy and legal fees	330	252
	<hr/>	<hr/>
Total resources expended	57,185	56,723
Net income	<hr/> <hr/>	<hr/> <hr/>
	13,514	278

This page does not form part of the statutory financial statements