

Borders Youth Theatre

Scotland · Charity number SC022282

Details

Known as	BYT
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1993-12-09
Register	View on the OSCR register

Contact

Address	12 Manchester Place Glasgow G40 3HQ
Website	www.bordersyouththeatre.scot

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

What the charity does: Borders Youth Theatre operates a year-round programme of youth theatre workshops across the Scottish Borders for children aged 8-25. They also deliver intensive youth theatre training, and produce public performances of scripted theatre during school holidays, again with young people aged 8-25.

Beneficiaries: 'Children or young people'

Objectives: The purpose of the Borders Youth Theatre is to advance educational opportunity for young people in the Scottish Borders, particularly in literacy and linguistic skills, by providing opportunities through drama workshops and performance projects to work with professional tutors, artists and craftspeople.

Geography

- **Main operating location:** Scottish Borders
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£88,665	£84,413	-	0
2024-08-31	£69,259	£71,417	-	0
2023-08-31	£64,850	£72,704	-	0
2022-08-31	£28,416	£31,790	-	0
2021-08-31	£27,789	£28,040	-	0

Accounts

BORDERS YOUTH THEATRE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

REGISTERED SCOTTISH CHARITY NUMBER SC022282

Borders Youth Theatre

Contents of the Financial Statements for the Year Ended 31 August 2025

	Page
Report of the Trustees	3-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10-14
Detailed Statement of Financial Activities	15

Borders Youth Theatre

Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. 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 2019).

OBJECTIVES AND ACTIVITIES

Objective and aims, charitable purpose

The principal purpose of Borders Youth Theatre is:

- a) to advance the informal education of children and young people through the medium of the performing arts;
- b) to organise and provide recreational activities that promote the interests of young people in all aspects of the performing arts with the object of improving their confidence, conditions of life and well-being.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year 2024/25 saw Borders Youth Theatre once again deliver a series of experiences that were of real benefit to all those who engaged in the organisation's activities.

BYT's range of live workshops successfully covered a wide range of ages and activities across the winter of 2024/25. These were supported by a core of experienced drama practitioners with additional assistance provided either by volunteers (usually senior members of BYT) or other drama practitioners.

In accordance with our rolling three-year plan, in 2024/25 Borders Youth Theatre delivered both workshops and projects all throughout the large, rural and sparse area of the Scottish Borders. BYT hosts workshops offering many activities and techniques, in many different locations around the area, and online. Activities are attended by young people aged 8-25, many with neurodiversity, disability, and minority genders and sexualities.

BYT consistently receives feedback that shows its activities are of considerable benefit to all those who engage with them, improving and providing skills including but not limited to: self-confidence, literacy, social skills and access, theatrical and film training, writing and radio training, public speaking, leadership, teamwork, cultural access to performance, empathy, imagination, and volunteer and work experience.

Some of these opportunities are paid (with option of bursaries) and some are offered for free to keep the arts accessible and equal for those with differing finances and classes. Activities are facilitated by a core of experienced drama practitioners, with support provided either by volunteers (usually senior members of BYT who've grown within the organisation) or other drama practitioners.

Throughout the year Borders Youth Theatre had an exciting lineup of activities and productions. In the February holidays we continued our recent tradition of seniors performing a previous National Theatre Connections script. This year the play of choice was "Variations", which received amazing feedback from both participants and audiences. One family member was so impressed with our work, that they committed a generously large donation after seeing only that one show. Variations was directed by Oli Bisset and Esmé Babineaux, both professional theatre practitioners and both BYT alumni.

Our Easter junior project was "Fantastic Mr Fox", directed by Karen Anderson and Oli Bisset. Also in Easter, our seniors had a series of skills up workshops led by professionals in their fields. They included Practical Shadow Puppetry from Daniel Livingston, Vocal Training led by Carole Williams, and Stage Makeup from alumni Tammy Wright.

Borders Youth Theatre

As well as the regular weekly workshops in five different Borders towns, we carried on the work of the Radio Play group, who performed "The Sleepwalkers" written by a senior member of Borders Youth Theatre, at the highly acclaimed Duns Play Fest. Also at the festival, was another participant written play, "The Rise of the Nerds", and a monologue workshop led by Karen Anderson.

In the summer, our largest project of the year was "A Midsummer Night's Dream" which was performed as a promenade outside at Bowhill House. The participants enjoyed and benefited greatly from the opportunity to perform Shakespeare and work with more unconventional staging techniques, supported by director (and founder of BYT) John Haswell, an incredible force of talent with decades of experience. Music was provided by a senior member of BYT who took up a paid position.

Also in summer, the juniors worked on their devising skills, creating their own narrative tale put together over three days. This project was led by Lukca Best, another BYT alumni. In October, we worked on adapting the classic, epic poem "The Rime of the Ancient Mariner" which toured around the Borders. The project made use of physical theatre and movement, puppetry, and projection skills. It was assisted by Angus Yellowlees, with musical support from Kat Hamilton-Smith, both alumni.

In December, another devising project was led by Lukca Best and Nikita Doncheva, this time for seniors, which explored the climate crisis and protest theatre throughout history. The year also featured the continuation of the intergenerational initiative, bringing together youth and elderly community members for collaborative storytelling, bonding, and local history archival.

BYT was very lucky to assist in the script development stage of an ongoing major film production that will be filmed in the Borders. Gordon Muir, the scriptwriter has continued his close relationship with BYT throughout the year, and many BYT participants were given the opportunity to work with the director and producer learning film acting skills and were personally invited to audition for the film. This was as a direct result of those professionals attending the Summer and October projects as audience members.

BYT does not employ permanent staff - our team of high-quality drama professionals are self-employed and we are delighted that we have been able to continue to develop our relationship with each of the individuals that has worked with us over the past twelve months. It is our absolute honour and privilege to have so many theatre professionals working with us who are home grown talent, starting in BYT as children who have now returned as adults to give back to the next generation.

Our team of qualified drama leaders continue to work together to great effect, sharing their diverse experience and training to bring new ideas to the programme. BYT is particularly grateful for their efforts in devising and delivering a programme of workshops that allow our young people to continue to build their literacy skills whilst having fun.

FINANCIAL REVIEW

Principal funding sources

Grants from Charitable Trusts and other funding bodies remain an important source of funding to BYT, enabling the organisation to subsidise a range of its activities, keeping them affordable to all families in the Borders. This year we particularly thank Adolescent and Children's Trust, Foundation Scotland, Gannochy Trust, Southern Upland Trust, Tweed Forum Limited, Weir Charitable Trust, William Syson Foundation, as well as a number of private donators for their generous support.

We continue to receive generous support from LIVE Borders to whom we extend our thanks and are grateful to a wide range of individuals for their donations to the organisation both in terms of time and money. We are reassured by the network of support in our community that Borders Youth Theatre has built up over its 30 years existence.

Reserves policy

The Trustees' reserve policy is to hold sufficient funds to meet at least one term's budgeted events and all its obligations in the event of dissolution. It is the view of the trustees that BYT had sufficient reserves at the year ended 31 August 2025.

Borders Youth Theatre

FUTURE PLANS

Borders Youth Theatre operates with a 3 year plan in place. Each year BYT has projects in the school holidays, which means our average year is projects in February, Easter, Summer, and October, mainly in the form of performance, sometimes with additional skills workshops. We also create work for Duns Play Fest.

2026/27 will follow the same structure, also with the continuation of our full terms of weekly workshops. We hope to continue collaborating with Gordon Muir throughout his filming. BYT will continue to offer a safe, non-judgmental and welcoming place where young people are encouraged to develop valuable life skills, express their emotions and meet up with their friends to take part in a group activity.

BYT continues to plan for and execute live performances as these projects are important for our young people to feel the warmth and support of the community through the applause for a production that showcases their hard work and skills.

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. The Constitution was reviewed by the trustees and members and a revised version was approved by OSCR in July 2024.

Recruitment and appointment of new trustees

Any individual aged 16 and over who is interested in aiding the youth in the Borders to access live theatrical production is eligible to become a trustee. 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 trustees meets regularly either in person or using an internet based meeting space.

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 *advise any changes please*

J Anderson (resigned 12th December 2024)
E Babineaux
M Davis (appointed 4th November 2025)
S Henderson
R Hunter
R James-Beith (appointed 28th April 2025)
C Rose (resigned 12th December 2024)
N Smith (resigned 10th November 2025)
S Stewart
K Twedde

Borders Youth Theatre

Independent Examiner

Tim Wilcock
Chartered Accountant

Adviser

Jason Moyes, Creative Communities at LIVE Borders

Approved by order of the board of trustees on 27 March 2026 and signed on its behalf by:



.....
Susan Stewart - Trustee

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

I report on the accounts for the year ended 31 August 2025 which are set out on pages 7 to 12.

Respective responsibilities of Trustees and Examiner

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

Basis of Independent Examiner's statement

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the 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 financial statements.

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 financial statements which accord with the accounting records and comply with Regulation 9 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 financial statements to be reached.



T Wilcock
Chartered Accountant
30 March 2026

Borders Youth Theatre

Receipts and Payments Account for the Year Ended 31 August 2025

			31.8.2025		31.8.2024
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOME AND ENDOWMENTS					
Donations and legacies	2	50,106	0	50,106	39,742
Charitable activities					
Workshops and projects		38,559	0	38,559	29,517
Other income			0		
Total		88,665	0	88,665	69,259
EXPENDITURE					
Charitable activities					
Workshops and projects		83,134	80	83,214	70,175
Other		1,199	0	1,199	1,242
Total		84,333	80	84,413	71,417
NET INCOME/(EXPENDITURE)		4,332	(80)	4,252	(2,158)
RECONCILIATION OF FUNDS					
Total funds brought forward		16,340	80	16,420	18,578
TOTAL FUNDS CARRIED FORWARD		20,672	0	20,672	16,420

The notes form part of these financial statements

Borders Youth Theatre

Statement of balances at 31 August 2025

			31.8.2025		31.8.2024
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
FIXED ASSETS					
Tangible assets	8				80
CURRENT ASSETS					
Debtors					50
Prepayments and accrued income					
Cash at bank		29,962		29,962	20,556
		<u>29,962</u>	<u></u>	<u>29,962</u>	<u>20,606</u>
CREDITORS					
Amounts falling due within one year	9	(9,290)		(9,290)	(4,266)
NET CURRENT ASSETS		20,672		20,672	16,340
TOTAL ASSETS LESS CURRENT LIABILITIES		20,672		20,672	16,420
NET ASSETS		20,672		20,672	16,420
FUNDS	10				
Unrestricted funds				20,672	16,340
Restricted funds					80
TOTAL FUNDS				20,672	16,420

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2026 and were signed on its behalf by :

Susan Stewart

Susan Stewart - Trustee

The notes form part of these financial statements

Borders Youth Theatre

Notes to the Financial Statements For the Year Ended 31 August 2025

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 2019)', 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. Therefore, the directors have adopted 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.

Tangible fixed assets

Depreciation is provided in order to write off each asset over its estimated useful life. The only tangible fixed asset in the organisation is a sewing machine with an estimated remaining useful life at 31 August 2025 of one year.

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.

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.

Borders Youth Theatre

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

	31.8.25	31.8.24
	£	£
Donations	9,778	22,442
Grants	40,328	17,300
	<u>50,106</u>	<u>39,742</u>

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

	31.8.25	31.8.24
	£	£
Other grants	<u>40,328</u>	<u>17,300</u>

3. TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

No Trustee received remuneration, other benefits or expenses for the year ended 31 August 2025 nor for the year ended 31 August 2024 in the conduct of their role as a Trustee.

Payments totalling £509 were made to Jenny Anderson in 2024/25 for their services as a Workshop Leader/Assistant (£1,555 in 2023/24). Payments totalling £2,779 were made to Esmé Babineaux in 2024/25 for their services as a Workshop Leader/Assistant and Project Director (£3,137 in 2023/24). Payments totalling £5,214 were made to Struan Henderson for their services as a Workshop/Project Leader/Assistant in 2023/24 (£760 in 2023/24).

4. INDEPENDENT EXAMINATION

No fees or other remuneration was paid in respect of the independent examination of the accounts for the year ended 31 August 2025 or for the year ended 31 August 2024.

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

8. TANGIBLE FIXED ASSETS

	Plant and Machinery £
COST	
Cumulative additions	<u>480</u>
DEPRECIATION	
Cumulative charge	<u>480</u>
NET BOOK VALUE	
At 31 August 2025	<u><u>0</u></u>
At 31 August 2024	<u>80</u>

9. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Trade creditors	1,017	1,054
Other creditors	<u>8,274</u>	<u>3,212</u>
	<u>9,290</u>	<u>4,266</u>

10. MOVEMENT IN FUNDS

	At 01.09.24 £	Net movement in funds £	At 31.08.25 £
Unrestricted funds			
General fund	16,340	4,332	20,672
Restricted funds			
SPIFOX sewing machine grant	80	(80)	0
TOTAL FUNDS	<u>16,420</u>	<u>4,252</u>	<u>20,672</u>

Borders Youth Theatre

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	88,665	(84,333)	4,332
Restricted funds			
SPIFOX sewing machine grant	0	(80)	(80)
TOTAL FUNDS	88,665	(84,413)	4,252

Comparatives (2023/24) for movement in funds :

	At 01.09.23 £	Net movement in funds £	At 31.08.24 £
Unrestricted funds			
General fund	18,418	(2,078)	16,340
Restricted funds			
SPIFOX sewing machine grant	160	(80)	80
TOTAL FUNDS	18,578	(2,158)	16,420

Comparative (2023/24) net movement in funds included in the above are as follows :

	Incoming resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	69,259	(71,337)	(2,078)
Restricted funds			
SPIFOX sewing machine grant	0	(80)	(80)
TOTAL FUNDS	69,259	(71,417)	(2,158)

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

Borders Youth Theatre

Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	31.8.25	31.8.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,778	22,442
Grants	40,328	17,300
	<u>50,106</u>	<u>39,742</u>
Charitable activities		
Workshop fees and ticket sales	38,559	29,517
Fundraising events	0	0
Grants	0	0
	<u>38,559</u>	<u>29,517</u>
Other income		
Bank compensation	0	0
Other income	0	0
Total incoming resources	<u>88,665</u>	<u>69,259</u>
EXPENDITURE		
Charitable activities		
Workshop and production costs	82,684	69,645
Insurance	450	450
Plant and machinery	80	80
	<u>83,214</u>	<u>70,175</u>
Other		
Storage rental	1,116	1,170
Bank charges	83	72
	<u>1,199</u>	<u>1,242</u>
Governance costs		
Accountancy	0	0
Total resources expended	<u>84,413</u>	<u>71,417</u>
Net income/(expenditure)	<u>4,252</u>	<u>(2,158)</u>

This page does not form part of the statutory financial statements

Accounts

BORDERS YOUTH THEATRE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

REGISTERED SCOTTISH CHARITY NUMBER SC022282

Borders Youth Theatre

Contents of the Financial Statements for the Year Ended 31 August 2024

	Page
Report of the Trustees	3-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-12
Detailed Statement of Financial Activities	13

Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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 2019).

OBJECTIVES AND ACTIVITIES

Objective and aims, charitable purpose

The principal purpose of Borders Youth Theatre is:

- a) to advance the informal education of children and young people through the medium of the performing arts;
- b) to organise and provide recreational activities that promote the interests of young people in all aspects of the performing arts with the object of improving their confidence, conditions of life and well-being.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year 2023/24 saw Borders Youth Theatre once again delivered a series of experiences that were of considerable benefit to all those who engaged in the organisation's activities.

BYT's range of live workshops successfully covered a wide range of ages and activities the winter of 2023/24. These were supported by a core of experienced drama practitioners with support provided either by volunteers (usually senior members of BYT) or other drama practitioners.

Throughout the year Borders Youth Theatre had an exciting lineup of activities and productions. In the February holidays we continued our recent tradition of seniors performing a previous National Theatre Connections script, and this year we went with "Tuesday" which was a brilliant success. Our Easter junior project "Tammy Troot" was based on a series of stories by Jedburgh local author [REDACTED] was also the inspiration for a series of workshops in local schools, and BYT created a separate scripted piece about her life performed by the Jedburgh workshop participants. Also in Easter, our seniors had a series of skills up workshops. They included "Preparation for Auditions" and "Stage Makeup", led by professionals in their fields and BYT alumni, [REDACTED] as well as a script writing session led by [REDACTED]

As well as the regular weekly workshops in five different Borders towns, we carried on the work of the Radio Play group, who performed "Ear Candy" at the highly acclaimed Duns Play Fest. Also at the festival, a participant produced and performed their own original play "Mind Full" with the support of BYT. The summer was all about devising new works, for both juniors and seniors. The juniors created their own narrative tale put together over three days, and the seniors had a four day long devising project where they generated new writing which they would later expand on in the Autumn. In October, the work from the summer was brought to life and turned into "D.R.E.A.M Inc" which toured around the Borders. The year also featured a return of an inspiring intergenerational initiative that brought together youth and elderly community members for collaborative storytelling.

Our team of qualified drama leaders continue to work together to great effect, sharing their diverse experience and training to bring new ideas to the programme. BYT is particularly grateful for their efforts in devising and delivering a programme of workshops that allow our young people to continue to build their literacy skills whilst having fun.

BYT is also very appreciative of their continued efforts and of the value they impart to the organisation. The past twelve months have been a difficult time for all those who make their living in the arts. BYT does not employ permanent staff - our team of high-quality drama professionals are self-employed and we are delighted that we have been able to continue to develop our relationship with each of the individuals that has worked with us over the past twelve months.

FINANCIAL REVIEW

Principal funding sources

Grants from Charitable Trusts and other funding bodies remain an important source of funding to BYT, enabling the organisation to subsidise a range of its activities, keeping them affordable to all families in the Borders. This year we particularly thank Awards For All, Blackhill Windfarm Community Fund, Borders Children's Charity, Foundation Scotland, Kelso Farmers Market, Scottish Borders Council and a number of private donors for their generous support.

We continue to receive generous support from LIVE Borders to whom we extend our thanks and are grateful to a wide range of individuals for their donations to the organisation both in terms of time and money. In this time of continued uncertainty, we are reassured by the network of support in our community that Borders Youth Theatre has built up over its 30 years existence.

Reserves policy

The Trustees' reserve policy is to hold sufficient funds to meet at least one term's budgeted events and all its obligations in the event of dissolution. It is the view of the trustees that BYT had sufficient reserves at the year ended 31 August 2024.

FUTURE PLANS

2024/25 will be a packed year as we continue to provide a variety of workshops and projects for our members to participate in, including three full terms of workshops, projects in the autumn for seniors and juniors and plans to hold projects at Easter and across the long summer break that appeal to all members of the organisation.

BYT will continue to offer a safe, non-judgmental and welcoming place where young people are encouraged to develop valuable life skills, express their emotions and meet up with their friends to take part in a group activity.

BYT continues to plan for and execute live performances as these projects are important for our young people to feel the warmth and support of the community through the applause for a production that showcases their hard work and skills.

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. The Constitution was reviewed by the trustees and members and a revised version was approved by OSCR in February 2020.

Recruitment and appointment of new trustees

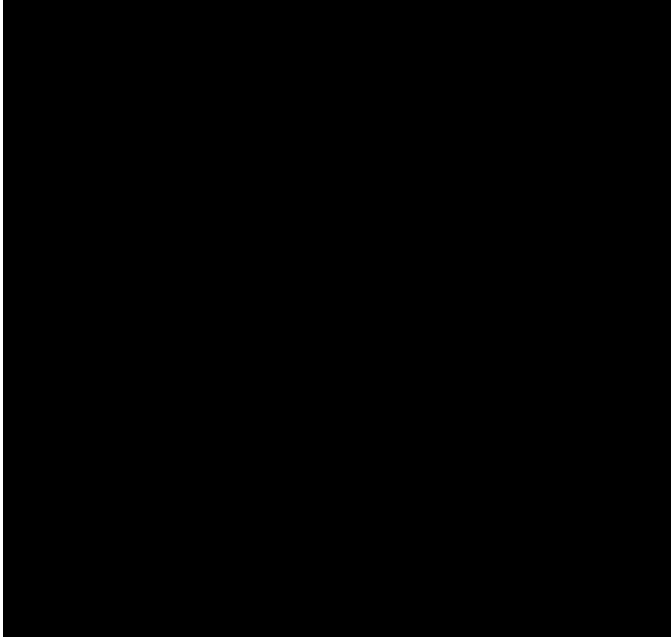
Any individual aged 16 and over who is interested in aiding the youth in the Borders to access live theatrical production is eligible to become a trustee. Trustees are elected at the annual general meeting. The management board are the charity's trustees and they may appoint additional trustees during the year. The committee of trustees meets regularly either in person or using an internet based meeting space.

REFERENCE AND ADMINISTRATIVE DETAILS

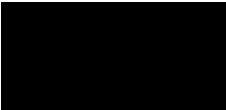
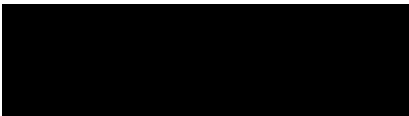
Registered Charity Number

SC022282

Principal address



Approved by order of the board of trustees on 28 October 2024 and signed on its behalf by:



.....
- Trustee

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

I report on the accounts for the year ended 31 August 2024 which are set out on pages 7 to 12.

Respective responsibilities of Trustees and Examiner

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

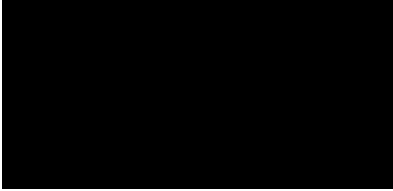
Basis of Independent Examiner's statement

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the 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 financial statements.

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 financial statements which accord with the accounting records and comply with Regulation 9 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 financial statements to be reached.



Chartered Accountant
29 October 2024

Borders Youth Theatre

Receipts and Payments Account for the Year Ended 31 August 2024

			31.8.2024		31.8.2023
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOME AND ENDOWMENTS					
Donations and legacies	2	39,742	0	39,742	30,975
Charitable activities					
Workshops and projects		29,517	0	29,517	33,876
Other income			0		0
Total		69,259	0	69,259	64,850
EXPENDITURE					
Charitable activities					
Workshops and projects		70,095	80	70,175	71,657
Other		1,242	0	1,242	1,047
Total		71,337	80	71,417	72,704
NET INCOME/(EXPENDITURE)		(2,078)	(80)	(2,158)	(7,854)
RECONCILIATION OF FUNDS					
Total funds brought forward		18,418	160	18,578	26,432
TOTAL FUNDS CARRIED FORWARD		16,340	80	16,420	18,578

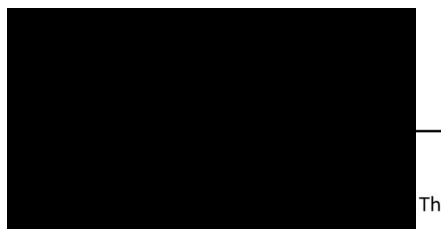
The notes form part of these financial statements

Borders Youth Theatre

Statement of balances at 31 August 2024

		Unrestricted Funds £	31.8.2024 Restricted Funds £	Total Funds £	31.8.2023 Total Funds £
	Notes				
FIXED ASSETS					
Tangible assets	8		80	80	160
CURRENT ASSETS					
Debtors		50		50	
Prepayments and accrued income					
Cash at bank		20,556		20,556	25,332
		<u>20,606</u>	<u> </u>	<u>20,606</u>	<u>25,332</u>
CREDITORS					
Amounts falling due within one year	9	(4,266)		(4,266)	(6,914)
NET CURRENT ASSETS		16,340		16,340	18,418
TOTAL ASSETS LESS CURRENT LIABILITIES		16,340	80	16,420	18,578
NET ASSETS		<u>16,340</u>	<u>80</u>	<u>16,420</u>	<u>18,578</u>
FUNDS	10				
Unrestricted funds				16,340	18,418
Restricted funds				80	160
TOTAL FUNDS				<u>16,420</u>	<u>18,578</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2024 and were signed on its behalf by :



The notes form part of these financial statements

**Notes to the Financial Statements
For the Year Ended 31 August 2024**

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 2019)', 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. Therefore, the directors have adopted 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.

Tangible fixed assets

Depreciation is provided in order to write off each asset over its estimated useful life. The only tangible fixed asset in the organisation is a sewing machine with an estimated remaining useful life at 31 August 2024 of one year.

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.

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.

Borders Youth Theatre

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

	31.8.24	31.8.23
	£	£
Donations	22,442	13,210
Grants	17,300	17,765
	<u>39,742</u>	<u>30,975</u>

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

	31.8.24	31.8.23
	£	£
Other grants	<u>17,300</u>	<u>17,765</u>

3. TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

No Trustee received remuneration, other benefits or expenses for the year ended 31 August 2024 nor for the year ended 31 August 2023 in the conduct of their role as a Trustee.

Payments totalling £1,555 were made to [REDACTED] in 2023/24 for their services as a Workshop Leader/Assistant (£2,198 in 2022/23). Payments totalling £3,137 were made to [REDACTED] in 2023/24 for their services as a Workshop Leader/Assistant and Project Director (£1,987 in 2022/23). Payments totalling £760 were made to [REDACTED] for their services as a Workshop Leader/Assistant in 2023/24 (£0 in 2022/23).

4. INDEPENDENT EXAMINATION

No fees or other remuneration was paid in respect of the independent examination of the accounts for the year ended 31 August 2024 or for the year ended 31 August 2023.

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

8. TANGIBLE FIXED ASSETS

	Plant and Machinery £
COST	
Cumulative additions	<u>480</u>
DEPRECIATION	
Cumulative charge	<u>400</u>
NET BOOK VALUE	
At 31 August 2024	<u><u>80</u></u>
At 31 August 2023	<u><u>160</u></u>

9. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Trade creditors	1,054	2,932
Other creditors	<u>3,212</u>	<u>4,025</u>
	<u>4,266</u>	<u>6,957</u>

10. MOVEMENT IN FUNDS

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

	Incoming resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	69,259	(71,337)	(2,078)
Restricted funds			
SPIFOX sewing machine grant	0	(80)	(80)
TOTAL FUNDS	<u><u>69,259</u></u>	<u><u>(71,417)</u></u>	<u><u>(2,158)</u></u>

Borders Youth Theatre

MOVEMENT IN FUNDS (continued)

Comparatives (2022/23) for movement in funds :

	At 01.09.22 £	Net movement in funds £	At 31.08.23 £
Unrestricted funds			
General fund	26,192	(7,817)	18,375
Restricted funds			
SPIFOX sewing machine grant	240	(80)	160
Foyle Foundation		43	43
TOTAL FUNDS	26,432	(7,854)	18,578

Comparative (2022/23) net movement in funds included in the above are as follows :

	Incoming resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	58,850	(66,667)	(7,816)
Restricted funds			
SPIFOX sewing machine grant	0	(80)	(80)
Foyle Foundation grant	3,000	(2,957)	43
TOTAL FUNDS	61,850	(69,704)	(7,854)

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

Borders Youth Theatre

Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,442	13,210
Grants	17,300	17,765
	<u>39,742</u>	<u>30,975</u>
Charitable activities		
Workshop fees and ticket sales	29,517	33,876
Fundraising events	0	0
Grants	0	0
	<u>29,517</u>	<u>33,876</u>
Other income		
Bank compensation	0	0
Other income	0	0
	<u>0</u>	<u>0</u>
Total incoming resources	<u>69,259</u>	<u>64,850</u>
EXPENDITURE		
Charitable activities		
Workshop and production costs	69,645	71,227
Insurance	450	350
Plant and machinery	80	80
	<u>70,175</u>	<u>71,657</u>
Other		
Storage rental	1,170	975
Bank charges	72	72
	<u>1,242</u>	<u>1,047</u>
Governance costs		
Accountancy	0	0
	<u>0</u>	<u>0</u>
Total resources expended	<u>71,417</u>	<u>72,704</u>
Net income/(expenditure)	<u>(2,158)</u>	<u>(7,854)</u>

This page does not form part of the statutory financial statements