

Public Document Pack



HAWICK COMMON GOOD FUND SUB-COMMITTEE TUESDAY, 16 MARCH 2021

A MEETING of the HAWICK COMMON GOOD FUND SUB-COMMITTEE will be held VIA MICROSOFT TEAMS on TUESDAY, 16 MARCH 2021 at 4.00 PM

J. J. WILKINSON,
Clerk to the Council,

10 March 2021

BUSINESS		
1.	Apologies for Absence	
2.	Order of Business	
3.	Declaration of Interest	
4.	Minute (Pages 3 - 6) Consider Minute of meeting held on 20 January 2021. (Copy attached),	2 mins
5.	Financial Assistance (Pages 7 - 58) Consider application for financial assistance from Interest Link Borders. (Copy attached).	5 mins
6.	Monitoring Report for 9 months to 31 December 2021 and Proposed Budget for Financial Year 2021/22 (Pages 59 - 72) Consider report by Executive Director Finance & Regulatory. (Copy attached)	10 mins
7.	Facility for Campervans at the Common Haugh Consider update by Estates Strategy Manager.	10 mins
8.	Hawick Market Consider update by Estates Strategy Manager.	10 mins
9.	Property Update Consider update by Property Officer.	
10.	Any Other Items the Chairman Decides are Urgent	

11.	Any Other Items Previously Circulated	
12.	<p>Private Business</p> <p>Before proceeding with the private business, the following motion should be approved:-</p> <p>“That under section 50A(4) of the Local Government (Scotland) Act 1973, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 6 of Part 1 of Schedule 7A to the aforementioned Act”.</p>	
13.	<p>Private Minute (Pages 73 - 74)</p> <p>Consider Private Minute of the meeting held on 20 January 2021. (Copy attached).</p>	5 mins
14.	<p>Property Update (Pages 75 - 78)</p> <p>Consider request from tenant. (Copy attached).</p>	5 mins

NOTES

- 1. Timings given above are only indicative and not intended to inhibit Members' discussions.**
- 2. Members are reminded that, if they have a pecuniary or non-pecuniary interest in any item of business coming before the meeting, that interest should be declared prior to commencement of discussion on that item. Such declaration will be recorded in the Minute of the meeting.**

Membership of Committee:- Councillors G. Turnbull (Chairman), S. Marshall, W. McAteer, D. Paterson, C. Ramage, N. Richards, Mr J Campbell (Hawick) and Mr W Fletcher (Burnfoot)

Please direct any enquiries to Judith Turnbull Tel No. 01835 826556
Email: Judith.Turnbull@scotborders.gov.uk

**SCOTTISH BORDERS COUNCIL
HAWICK COMMON GOOD FUND SUB-COMMITTEE**

MINUTES of Special Meeting of the HAWICK
COMMON GOOD FUND SUB-COMMITTEE
held Via Microsoft Teams on Wednesday, 20
January 2021 at 5.00 pm

Present:- Councillor G Turnbull (Chairman), W McAteer, S Marshall, D Paterson,
C Ramage, N Richards. Mr J Campbell (Hawick CC) Mr W Fletcher (Burnfoot
CC)

In Attendance:- Principal Solicitor (para 1 -3, Cultural Services Manager (para 1-3), Estates
Strategy Manager (N Curtis), Managing Solicitor (R Kirk), Pensions and
Investment Manager, Project Manager (R Warrington), Democratic Services
Officer (J Turnbull).

1. **MINUTE**

There had been circulated copies of the Minute of the meeting held on 8 December 2020.

DECISION

APPROVED the Minutes of the meetings held on 8 December 2020 for signature by the Chairman.

2. **PROPOSED DONATION OF ARTWORK TO THE NATIONAL GALLERIES OF SCOTLAND**

2.1 With reference to paragraph 12.6 of the Private Minute of 8 December 2020, there had been circulated a briefing note by the Principal Solicitor, Hannah MacLeod. Mrs MacLeod advised that the Sub-Committee had approved, in principle, a proposal to donate a portrait of the Earl of Minto by George Chimmery to the National Galleries of Scotland. This was because the painting needed restoration, there was no suitable hanging space in Hawick because of its significant size, the cost of insurance and the preference for retaining the painting within public ownership in terms of the Museum Association Code of Ethics. A statutory consultation process had now been undertaken and twenty responses received, 13 of which were in support of the proposed donation. Of the seven objections, three wished for the painting to be sold and the proceeds to go to Hawick Common Good and the others suggested that the painting should be hung in Hawick. Mr Brown added that he had contacted the National Galleries of Scotland and once the restoration work had been completed it was their intention to display the painting.

2.2 In response to questions, Mrs MacLeod advised that as the proposal was to donate the painting to the National Galleries of Scotland it was on this basis that they would incur the restoration expense. The painting had been stored at the National Galleries for the past 50 years and had only recently been recognised as belonging to Hawick Common Good. Common Good assets could be sold if not considered inalienable. Mr Brown advised that restoration costs would be in the region of £5k to £8k, the painting had been valued by Christies at £30k - £50k. However, this would depend on being able to secure a buyer. Mr Brown reminded the Sub-Committee that the National Galleries of Scotland had asked for the painting to be returned to Hawick or donated to them. If the Sub-Committee decided to retain the painting, it would need to be returned to Hawick and there was no suitable location to store the painting and its condition could deteriorate further. Mr Brown further advised that while paintings were often loaned for specific exhibitions, it was unusual for a museum to look after exhibits that they did not own themselves on a long term basis.

- 2.3 Following a discussion it was agreed to request that Mr Brown ask the National Galleries of Scotland if they would retain the painting on loan, if the cost of the restoration was funded by Hawick Common Good. If the National Galleries of Scotland were unable to undertake the restoration work to ascertain if this could be undertaken by a private restorer up to the value of £10k. If this was feasible, to enquire if the National Galleries of Scotland would retain the painting for display on loan, with an appropriate inscription. Once the outcome of discussions with the National Galleries of Scotland was known to update the Sub-Committee.

**DECISION
AGREED**

- (a) **To request that the Cultural Services Manager ask the National Galleries of Scotland if they would retain the painting on loan, if the restoration works was funded by Hawick Common Good;**
 - (b) **If the National Galleries of Scotland were unable to undertake the restoration to ascertain if the works could be undertaken by a private restorer up to the value of £10k;**
 - (c) **If the restoration work was to be undertaken by a private restorer to enquire if the National Galleries of Scotland would retain the painting on loan; and**
 - (d) **To request an update at the next appropriate meeting.**
3. **FINANCIAL ASSISTANCE**

With reference to paragraph 2.2 of the Minute of 8 December 2020. It was noted that Hawick Common Good had agreed to fund 50% of the costs of the Hawick Recreation Association heating costs, when costs were quantified. The Council were unable to fund the other 50% and the applicant was to seek funding for the other 50% from alternative sources. Mr Girvan from Hawick Recreation Association was in attendance and explained that he had been in discussion with the Locality Development Co-ordinator and was progressing an application to the Community Fund, for 40% of the costs, the Hawick Recreation Association would fund 10%. Mr Girvan confirmed that 50% of the costs remained at £7,374.00. In response to a question Mr Kirk advised that the doctrine of tacit relocation applied and the lease to the Association continued on an annual basis. Mr Girvan added that he was in discussion with the Property Officer regarding renewal of the Lease. Following discussion, the Sub-Committee agreed that the ring fenced funding of £7,374.00 was to be paid to Hawick Recreation Association when the outcome of their Community Fund application was known.

**DECISION
NOTED**

- (a) **The update on progress with the application to the Community Fund; and**
 - (b) **That the £7,374.00 ring-fenced for the project to be paid to Hawick Recreation Association when the outcome of the Community Fund application was known**
4. **FACILITY FOR CAMPERVANS AT THE COMMON HAUGH**
- With reference to paragraph 8 of the Minute of 8 December 2020, the Estates Strategy Manager, Mr Curtis, shared a plan showing the proposed location for the sluice facility. Mr Curtis explained that initial discussions with the Council's architect had advised that if the Sub-Committee agreed, the Property Officer could investigate if there was a foul water drain located in the manhole. If so, a sluice facility could be located to the left of the WC block. The architects had also advised that an application to Scottish Water would be required and that they considered some form of compound to be appropriate, with a charging mechanism to use the facilities. Costs of the work were yet to be quantified but if the Sub-Committee agreed to progress these could be advised at the next meeting together with any planning considerations for providing the facility. It was noted that Future Hawick had agreed a contribution towards the works. In response to a question

Ms Warrington advised that there would be eight spaces reserved for campervans on the left hand side near the exit of the Common Haugh.

DECISION

AGREED

- (a) To request that the Property Officer investigate the manhole at the Common Haugh for foul water drainage; and
- (b) To request costs for the proposed works be brought back to the next meeting

5. **PRIVATE BUSINESS**

AGREED under Section 50A(4) of the Local Government (Scotland) Act 1973 to exclude the public from the meeting during consideration of the business detailed in the Appendix to this Minute on the grounds that it involved the likely disclosure of exempt information as defined in Paragraphs 6 and 8 of Part I of Schedule 7A to the Act.

SUMMARY OF PRIVATE BUSINESS

6. **PRIVATE MINUTE**

Members approved the Private Minute of Hawick Common Good Fund Sub Committee held on 8 December 2020.

The meeting concluded at 6.35 pm

This page is intentionally left blank



Common Good Fund: Application Form for 2020/21*

*Please note this is a fund of last resort – you will need to demonstrate to the Common Good Fund Committee that you have tried to secure funding from other sources.

Applicant Group/Organisation:	Interest Link Borders
Name of your project:	Interest Link Roxburgh (Hawick Residents).
The name of the Common Good Fund that you are applying to:	Hawick

What does your organisation do and who does it support? If appropriate. (max. 100 words)

Tell us what your group does, the activities it undertakes and in what way it benefits the community. We support people with learning disabilities, a lifelong condition that affects their development and means they need help to understand information, learn skills and live independently. Cerebral Palsy, Downs Syndrome, autism, epilepsy and sensory impairments are often involved.

To overcome our members' social isolation and lack of opportunity, we run befriending projects across the Scottish Borders, managed by paid staff and involving volunteers of all ages. Shared activities and positive contact lead to real and equal friendships and our activities also provide regular high quality respite for carers who have a demanding role that often lasts into their old age.

Summarise what you want to use this funding for (max. 100 words)

Developing existing work, our Roxburgh project will improve the quality of life of 40 members with learning disabilities aged 12-77 who live in Hawick and 50 family carers. 35 Hawick volunteers aged 16+ will become more confident and aware. Activities will also include members who live outside Hawick, but they are not counted or included in the budget for the purposes of this project.

30 members will be in our befriending groups:

Four age-based befriending groups, meeting fortnightly on weekday evenings. Under lockdown group meetings take place on Zoom, with activity materials and ingredients delivered to members' and volunteers' homes. When face-to-face delivery is possible they will meet at Burnfoot Community Centre. Whether online or in person, activities will include, art, crafts, music, drama and most of the features of mainstream youth or social groups.

Two in-school groups at Wilton Additional Needs Unit and Hawick High School will reach members with more serious personal care/health needs. These are currently operating via Zoom.

10 members will meet 1:1 with volunteers weekly on the phone or over Zoom or go out for walks, coffee, sightseeing, sports etc.

The distance service we started in March 2020 also includes Facebook and Whatsapp groups and a number of smaller informal Zoom groups such as Rugby Buddies, Train Buddies, Homeschoolers & Zoom Bubble.

The distance service has built on the community of friendship we had developed and been highly effective. Except for schools, since March 2020 it has been the only activities and respite service available to our members and their family carers.

Summarise how the outcomes of the project will be measured/evaluated (max. 100 words)

Outcomes are:

For members: more friends, improved happiness/mental wellbeing, confidence, self-esteem and social & communication skills

For carers: improved wellbeing, more opportunities to enjoy a life outside of their caring role and greater sustainability of that role.

They will be measured by:

Member & carer questionnaires

Case studies written by the Branch staff

Photoreports

Films, for example of music and drama performances.

See <https://www.interestlink.org.uk/evaluation.htm> for examples

Our September 2020 evaluation/consultation showed 88% of Roxburgh members felt all the above outcomes and 100% of Roxburgh carers experienced at least one of the outcomes.

Tell us how your activity/project will make a difference to your organisation and how it will benefit the residents of the current/former Burgh (max. 200 words)

Most of our young members are taught in additional needs units and lack opportunities crucial to wellbeing and personal development. In adulthood as few as 0.75% live with a partner and 4.5% are in employment (2019 Learning Disability Statistics). Day centre cuts have reduced social opportunities and members are at risk of bullying if they go into the community on their own.

Our project will enable members to form friendships with volunteers & each other and be able to pursue their interests, participate in activities, make choices, and develop independence. This will reduce their social isolation and greatly improve happiness/wellbeing, confidence and self-esteem.

As well as being fun, activities will develop lifeskills, particularly social and communication skills, which will help in making friends and reducing social isolation in the longer term.

Family carers often have a lifelong role which is difficult to sustain, causes financial hardship and isolates them from their communities. As a result of our project, family carers will be able to enjoy other activities, happy in the knowledge the person they care for is having fun with trusted friends. Members will have their spirits lifted and have something to look forward to, improving family dynamics and sustainability.

Tell us how your project will be sustainable in the future (max. 100 words)

We raise funding from a wide variety of sources, currently including National Lottery Community Fund, Children in Need, Better Breaks, trusts such as Robertson, Gannochy & RS MacDonald and local fundraising. This approach has sustained us successfully for 25 years.

We have applied to many funders but will have a funding gap of £3,000 in our Hawick project in 2021-22. We last applied to the Fund in 2014 and only apply when we have exhausted other sources. We are applying to SBC Community Fund for a project in Eildon, so cannot apply to Teviot & Liddesdale Area Partnership.

Expenditure: Please tell us how much money you need for the entire activity/project (you may be asked to provide up to 3 quotes to support your application)

Item of Expenditure	Cost (£)
Staff Salaries, NI & Pension (Branch Co-ordinator and assistant working total of 39hrs per week)	33,815
Staff & volunteer recruitment, travel & training	1,807
Group costs: Sessional Staff, Activities & materials, Tutors, Venue	7,275
Office & administration (rent, telephone, postage, stationery, insurance, payroll, accountancy)	2,633
Total Expenditure	45,530
How much would you like from the Common Good Fund?	£3,000
Please supply a copy of your signed & dated Annual Accounts or Projected Financial Plan	Attached

Have you received funding in the last 5 years from Scottish Borders Council or any other external funders? If so, please detail the fund name, the amount and the purpose of the grant.

Fund	Amount	Purpose
<p>We received funding of £529,426 from 29 external funders between April 2018 and March 2020: Please see page 19 of the attached Annual Accounts for a full list and amounts. All funding was for our Scottish Borders learning disabilities befriending projects.</p> <p>In the three preceding years 2015-2018 we received £847,417 from these 29 and a further 18 funders for the same purposes.</p> <p>Annual Accounts for all 5 years can be found at Companies House.</p> <p>The grants above included an annual grant by Scottish Borders Council of £21,996 for salary & office costs in our adult work and a grant of £6,129 from Eildon Localities Fund in 2019.</p>		

Tell us about your own fundraising or how you have secured other funding for this project.

	Secured	Pending	Total	Notes
Bank of Scotland Foundation	-	2,800	2,800	Decision March 2021: Existing funder
Better Breaks	-	2,400	2,400	Decision March 2021: Existing funder
Children in Need	6,675	-	6,675	
Creative Breaks	1,125	-	1,125	Decision Sept2021: Existing funder
Gannochy Trust	1,125	-	1,125	

Garfield Weston	3,000	-	3,000	
Henry Smith Charity	3,375	-	3,375	
Mainhouse Charitable Trust	375	1,125	1,500	Decision August 2021: Existing funder
National Lottery Community Fund	9,000	8,250	17,250	Decision March 2021: Existing funder
SBC Service Contract	3,280.40	-	3,280	
Total	27,955	14,575	42,530	

Organisation details:	
Contact Name:	Andrew Findlay
Position in Group/Org: (if appropriate)	Project Co-ordinator
Home Address:	
Post Code:	
Telephone Number:	
Email Address:	andrewfindlay@interestlink.org.uk
Date:	04/02/2021
Signature:	

Equalities
Do you have an Equal Opportunities Policy or Equality Statement? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Explain how your project complies with the obligations contained in the Equality Act 2010 Equality & Diversity Policy attached We do not discriminate on the basis of age, gender reassignment, race, religion or belief, sex, sexual orientation, marriage and civil partnership and pregnancy and maternity. Only those with learning disabilities can receive a service and our express purpose is to provide equality of opportunity to children, young people and adults with learning disabilities. Our members are unable to access mainstream clubs and associations, but our groups aim to create a similar environment and range of activities. Everyone with learning disabilities living in the area can access the project and activities are free save for occasional small contribution to cost of more expensive activities (which are waived if they cannot be afforded).

Public Protection
Does your idea/project involve work with children, young people under the age of 18 or vulnerable adults? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
If yes what public protection policies do you have in place and how often are these reviewed? Please provide a copy of these or give full details below.

Adult & Child Protection Policies attached.

They are written to dovetail with the Scottish Borders statutory protection system and reviewed annually (last in Jan 2021).

Permissions

Does your project involve work to a building or land? Yes No

If yes do you have the following? (please tick relevant)

- A lease agreement (Date of lease _____ and duration _____ years)
- Written permission of owner
- Planning permission (Reference No. _____)

Common Good Funds

Common Good Funds in Scotland originated in the 15th century and are the assets and income of some of the current/former Burghs. They can represent a substantial portfolio of land, property, some moveable items and investments and by law continue to exist for the benefit of the inhabitants of the former Burghs to which they relate. Scottish Borders Council is the owner of these Funds and each Fund has a sub-committee comprising the relevant local Councillors who make the decisions on the management of the Fund's assets and approval of any requests for funding (up to a limit of £20,000 above which full Council approval is required).

If you are successful in being awarded Common Good Funds, you will be asked to complete a monitoring & evaluation form when your project is complete or within 1 year of receiving funding. Future applications will not be considered until this has been received and the Common Good Fund Sub-Committee are satisfied with the evaluation you have provided.

This page is intentionally left blank

REGISTERED COMPANY NUMBER: SC297772 (Scotland)
REGISTERED CHARITY NUMBER: SC030132

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2020
for
Interest Link Borders

Douglas Home & Co Ltd
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Interest Link Borders

**Contents of the Financial Statements
for the Year Ended 31 March 2020**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 20
Detailed Statement of Financial Activities	21 to 22

Interest Link Borders

**Reference and Administrative Details
for the Year Ended 31 March 2020**

TRUSTEES	K Wood Convenor Ms E J Irvine Vice Convenor Ms S Scott-Aiton Treasurer C Douglas Ms C E Ledsham Ms D Lawrie
COMPANY SECRETARY	A H Findlay
REGISTERED OFFICE	Volunteer Hall Langtongate Duns Berwickshire TD11 3AF
REGISTERED COMPANY NUMBER	SC297772 (Scotland)
REGISTERED CHARITY NUMBER	SC030132
INDEPENDENT EXAMINER	Douglas Home & Co Ltd Chartered Accountants 47-49 The Square Kelso Roxburghshire TD5 7HW
BANKERS	Royal Bank of Scotland 12 Market Square Duns TD11 3DA

Interest Link Borders

Report of the Trustees for the Year Ended 31 March 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. 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).

The company does not trade for profit and is prohibited from making distributions to its members.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Interest Link Borders aims to improve the quality of life of children (aged 8+), young people and adults with learning disabilities, and their carers living in the Scottish Borders. It achieves this through volunteer befriending projects that create and support one-to-one friendships and social groups. Many children, young people and adults with learning disabilities are socially isolated, with few opportunities and low levels of confidence, wellbeing and social skills. We address this through volunteer befriending, creating real and equal friendships that also provide respite for family carers from their arduous role.

- Friendships are essential for human happiness and our volunteers are often the only people in member's lives purely out of choice. This has an enormous impact on wellbeing and self-esteem, and carers can enjoy the time for themselves because they know the person they care for is having fun with friends in a safe environment.
- We have 200 volunteers of all ages and from all walks of life, including around 70 recruited from schools and Borders College. The significant and visible impact they make on the people they befriend makes it a very rewarding role and we do everything we can to prepare and support volunteers to make their role sustainable.
- We were founded in 1990, and have 4 local Branches (Berwickshire, Central Borders, Roxburgh and Tweeddale) covering the Scottish Borders and working with 300 members. Each Branch has a paid Co-ordinator and Assistant, and our Board and Branch Committees comprise people with learning disabilities, carers, volunteers and representatives of third sector care providers & statutory services.
- There is no time limit on the friendships, and we aim to provide lifelong support that will particularly help at times of transition. Our projects are free of charge apart from contributions to travel and activity costs.
- We work closely with schools, the local authority Learning Disabilities Team and adult care providers, but referrals can come from any source and the only criteria is learning disabilities.
- We hold the Approved Provider Standard for Befriending Services and the Queen's Award for Voluntary Service.

1:1 links

- Members are matched with volunteers who share their interests, are of a similar age and can meet them regularly.
- Activities take place in the community, for example going to the cinema, local events, walks, shopping, coffee, arts & crafts, golf, swimming or football. Activities usually last around 3 hours and can be weekly, fortnightly or monthly.
- We aim to link children and young people with our young volunteers, who are mostly in the 15-18 age range, and feel this is far more natural than using adult volunteers.
- 1:1 links have a very special quality because the volunteer is often the only person in the member's life who is there purely out of choice. Relationships often last 5 or more years.

Befriending Groups

- We currently run 22 befriending groups, ranging in size from 6 to 16 people, usually with equal numbers of members and volunteers. Most meet every fortnight in the evening, but the Caledonian and Coldstream groups meet monthly.
- One group is intergenerational, but the others cater for specific ages: children's groups for 8-16 year olds have an emphasis on play, the young people's groups for 16-25 year olds involve more personal development, and our adult groups use arts, crafts, cooking and drama to build close bonds and friendships.
- The aim is for the groups to be as much like mainstream youth and adult social groups as possible. They do the same range of activities (including overnight trips), and ideally the distinction between those with learning disabilities and volunteers get forgotten as relationships develop.

Distance befriending

The very end of the year saw the beginning of the COVID-19 lockdown, during which we converted the service from face-to-face delivery to distance befriending, including telephone and video calls, social media, newsletters and craft activities.

Interest Link Borders

Report of the Trustees for the Year Ended 31 March 2020

ACHIEVEMENT AND PERFORMANCE

Service delivery

Our service goes well beyond the classic model of 1:1 befriending to include befriending groups and overnight trips. Aspects of the distance befriending we have developed during the COVID-19 lockdown will probably be retained when face-to-face delivery is resumed.

At 31st March 2020, our services had 301 registered users. There are around 630 children, young people and adults with learning disabilities who could come within the scope of the service.

In 2019-20, a total of 241 befriending links operated (85 1:1 links and 156 in befriending groups).

There is some overlap between 1:1 links and groups, and the total number of people with learning disabilities who benefited was 203.

We started the year with 200 volunteers: 27 new volunteers joined at 25 left, leaving 202 at year-end.

A wide variety of monitoring and evaluation material was gathered and can be seen on our website at www.interestlink.org.uk.

Voluntary help and gifts in kind

The directors are extremely grateful for the continued support given by unpaid volunteers in the various branches of Interest Link. It is estimated that around 12,920 hours of volunteer time were given. At the UK national average wage of £16.68 per hour, this values volunteer time at around £215,478. This does not include the added value created by the special nature of the befriending relationship: a recent study of befriending by Deloitte showed a Social Return on Investment of £6 for every £1 spent.

FINANCIAL REVIEW

Financial position

For the befriending service in 2019-20, Interest Link Borders received total funding of £290,667 (2019: £238,759) as detailed at note 16 on page 15 of these accounts. In addition of general funding of £34,363 (2018: £36,085) was raised from service agreements, voluntary donations, local fundraising, sponsorship, bank interest and miscellaneous sources.

The accounts show net incoming resource for the year, per page 6, of £29,472 (2019: outgoing £20,629) which, when added to total funds brought forward at 31st March 2019, gives total funds of £200,252 as at 31st March 2020, comprising £86,909 on the General Fund and £113,343 on the Restricted Fund, details of which are included at note 16 on page 14 of these accounts.

Funding of £260,000 has been raised for 2020-21 from a wide range of bodies including Agnes Hunter Trust, Bank of Scotland Foundation, Big Lottery Fund, Children in Need, Gannochy Trust, Garfield Weston Foundation, Henry Smith Charity, Robertson Trust, RS MacDonald Charitable Trust, Scottish Borders Council and Scottish Government's Short Breaks Fund. The Trustees would like to express their thanks to the generosity of these funders, without which Interest Link's work would not be possible.

Reserves policy

The charity recognises the need to have reserves to meet commitments in the event of income sources being lost or its activities terminated.

The charity has a policy of retaining unrestricted reserves that are adequate to:

- i) Sustain the charity for a period of 3 months if all other funding sources are terminated.
- ii) Pay any costs incurred if the charity were to cease operating.

The charity will take reasonable steps to ensure this level of reserves is achieved and maintained but its ability to do so will inevitably be limited by the sources of unrestricted funding available to it.

General reserves have increased this year to £86,910 (2018: £68,560) and the charity will make best efforts to continue strengthening these reserves over the coming years.

Interest Link Borders

**Report of the Trustees
for the Year Ended 31 March 2020**

FUTURE PLANS

In 2020-21 we will continue our existing work; the gradual easing of COVID-19 restrictions will enable us to resume our face-to-face services but we are likely to retain some of the remarkably effective distance delivery methods developed during lockdown.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The structure of Interest Link Borders consists of:

(a) the MEMBERS - who have the right to attend the Annual General Meeting (and any Extraordinary General Meeting) and have important powers under the Articles of Association and the Companies Acts; in particular, the members elect people to serve as Trustees and take decisions in relation to changes to the Articles themselves;

(b) the TRUSTEES - who hold regular meetings during the year between Annual General Meetings, and generally control and supervise the activities of Interest Link Borders; in particular, the Trustees are responsible for monitoring the financial position of Interest Link Borders.

The members of Interest Link Borders shall consist of the subscribers to the Memorandum of Association and such other persons as are admitted to membership under articles 3 to 7 of the Articles of Association.

There are four Branch sub-committees (Berwickshire, Buddies Central Borders, Roxburgh, and Tweeddale) which meet bi-monthly and advise and assist the four Branch Co-ordinators.

PRINCIPAL ACTIVITIES

The principal activity of the company during the year under review was to relieve the suffering and distress and promote the welfare of children, young people and adults with learning disabilities and their carers by the provision of befriending services.

Approved by order of the board of trustees on 26/8/2020 and signed on its behalf by:

.....
Ms S Scott-Aiton - Trustee

**Independent Examiner's Report to the Trustees of
Interest Link Borders**

I report on the accounts for the year ended 31 March 2020 set out on pages six to twenty.

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.

Caroline JA Tice CA BA
Douglas Home & Co Ltd
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Date: 26/8/20

Interest Link Borders

**Statement of Financial Activities
for the Year Ended 31 March 2020**

	Notes	Unrestricted fund £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,299	290,667	291,966	244,456
Charitable activities					
Befriending Services	4	24,905	-	24,905	23,247
Investment income	3	1,750	-	1,750	702
Other income		<u>6,409</u>	<u>-</u>	<u>6,409</u>	<u>6,439</u>
Total		34,363	290,667	325,030	274,844
EXPENDITURE ON					
Raising funds	5	1,101	12,886	13,987	12,966
Charitable activities					
Befriending Services	6	14,912	266,659	281,571	282,507
Total		16,013	279,545	295,558	295,473
NET INCOME/(EXPENDITURE)		18,350	11,122	29,472	(20,629)
RECONCILIATION OF FUNDS					
Total funds brought forward		68,560	102,220	170,780	191,409
TOTAL FUNDS CARRIED FORWARD		<u>86,910</u>	<u>113,342</u>	<u>200,252</u>	<u>170,780</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Interest Link Borders

**Statement of Financial Position
31 March 2020**

	Notes	31/3/20 £	31/3/19 £
CURRENT ASSETS			
Debtors	13	-	6,000
Cash at bank		<u>220,228</u>	<u>199,174</u>
		220,228	205,174
CREDITORS			
Amounts falling due within one year	14	(19,976)	(34,394)
		<u>200,252</u>	<u>170,780</u>
NET CURRENT ASSETS			
		<u>200,252</u>	<u>170,780</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>200,252</u>	<u>170,780</u>
NET ASSETS			
		<u>200,252</u>	<u>170,780</u>
FUNDS			
	17		
Unrestricted funds		86,910	68,560
Restricted funds		<u>113,342</u>	<u>102,220</u>
TOTAL FUNDS		<u>200,252</u>	<u>170,780</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26/8/2020 and were signed on its behalf by:

.....
S Scott-Aiton - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Allocation and apportionment of costs

These notes deal with costs not allocated entirely to a single head.

Costs of generating funds

Costs of generating funds includes 25% of the Project Co-ordinator's and Administrator's salary, office costs, reflecting the time spent by them in fundraising activities during the year.

Activities in furtherance of Charities objectives

Costs of activities in furtherance of objects of the charity includes all branch and overheads costs includes 70% of the Project Co-ordinator's and Administrator's salary, office and travel costs, reflecting the time spent by them on delivering the service.

Governance Costs

Governance costs include 5% of the Project Co-ordinator's and Administrator's salary, reflecting the time spent in management and administration of the organisation.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer and office equipment - Straight line over 4 years

Taxation

The charity is exempt from corporation 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.

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
Gifts	4	-	4	4
Donations	1,289	-	1,289	5,693
Grants	<u>6</u>	<u>290,667</u>	<u>290,673</u>	<u>238,759</u>
	<u>1,299</u>	<u>290,668</u>	<u>291,966</u>	<u>244,456</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
Deposit account interest	<u>1,750</u>	<u>-</u>	<u>1,750</u>	<u>702</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/20 £	31/3/19 £
Fundraising events	Befriending Services	2,909	1,251
SBC service contract	Befriending Services	<u>21,996</u>	<u>21,996</u>
		<u>24,905</u>	<u>23,247</u>

5. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
Staff costs	-	11,637	11,637	10,332
Rent & accommodation	-	250	250	125
General office costs	-	644	644	805
Staff travel costs	-	355	355	388
Fundraising event costs	<u>1,101</u>	<u>-</u>	<u>1,101</u>	<u>1,316</u>
	<u>1,101</u>	<u>12,886</u>	<u>13,987</u>	<u>12,966</u>

Interest Link Borders

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

6. CHARITABLE ACTIVITIES COSTS	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Befriending Services	<u>274,139</u>	<u>7,432</u>	<u>281,571</u>
7. DIRECT COSTS OF CHARITABLE ACTIVITIES		31/3/20 £	31/3/19 £
Staff costs		185,627	180,961
Sessional staff		2,310	1,647
Staff travel costs		9,063	9,869
Staff training		889	3,119
Volunteer recruit & advertise		926	1,011
Volunteer training		1,737	1,940
1:1 Volunteer activity costs		2,689	2,448
1:1 Volunteer travel expenses		3,332	4,188
Group activity costs		12,198	11,966
Group travel expenses		15,874	15,795
Group venue hire		9,184	8,117
Group tutor fees		8,564	9,706
Rent & accommodation		7,192	8,060
General office costs		9,140	12,066
Producing materials/copying		-	317
Subscriptions		235	215
Insurance		1,082	1,158
Payroll administration		529	686
Evaluation		630	487
Overnight trip activity costs		2,384	1,729
Overnight trip travel costs		<u>554</u>	<u>-</u>
		<u>274,139</u>	<u>275,485</u>
8. SUPPORT COSTS			Governance costs £
Befriending Services			<u>7,432</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Governance costs

	31/3/20 Befriending Services £	31/3/19 Total activities £
Wages	2,065	1,864
Social security	166	149
Pensions	96	53
Committee meetings	1,568	1,724
Independent Examiners' fee	3,336	3,180
Bank charges	<u>201</u>	<u>52</u>
	<u>7,432</u>	<u>7,022</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

During the year 4 Trustees (2019: 3 Trustees) received reimbursement of expenses for travel and attending meetings of £1,094 (2019: £807).

The treasurer also received £500 as an honorarium (2019: £500).

10. STAFF COSTS

	31/3/20 £	31/3/19 £
Wages and salaries	174,159	170,375
Social security costs	9,882	13,185
Other pension costs	<u>15,550</u>	<u>9,799</u>
	<u>199,591</u>	<u>193,359</u>

During the year, a total of key management personnel compensation of £27,203 was paid.

The weekly equivalent number of full-time staff during the year was 7 (2019: 7).

The average monthly number of employees during the year was as follows:

	31/3/20	31/3/19
Employees	<u>12</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

Interest Link Borders

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AT 31 MARCH 2019	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,697	238,759	244,456
Charitable activities			
Befriending Services	23,247	-	23,247
Investment income	702	-	702
Other income	<u>6,439</u>	<u>-</u>	<u>6,439</u>
Total	36,085	238,759	274,844
 EXPENDITURE ON			
Raising funds	1,316	11,650	12,966
Charitable activities			
Befriending Services	16,501	266,006	282,507
Total	<u>17,817</u>	<u>277,656</u>	<u>295,473</u>
NET INCOME/(EXPENDITURE)	18,268	(38,897)	(20,629)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>50,291</u>	<u>141,118</u>	<u>191,409</u>
TOTAL FUNDS CARRIED FORWARD	<u>68,560</u>	<u>102,220</u>	<u>170,780</u>
 12. TANGIBLE FIXED ASSETS			Computer and office equipment £
COST			
At 1 April 2019 and 31 March 2020			<u>1,209</u>
DEPRECIATION			
At 1 April 2019 and 31 March 2020			<u>1,209</u>
NET BOOK VALUE			
At 31 March 2020			<u>-</u>
At 31 March 2019			<u>-</u>

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/3/20	31/3/19
	£	£
Trade debtors	<u>-</u>	<u>6,000</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/3/20	31/3/19
	£	£
Trade creditors	9,499	2,495
Accrued expenses	<u>10,477</u>	<u>31,899</u>
	<u>19,976</u>	<u>34,394</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	31/3/20	31/3/19
	fund	funds	Total	Total
	£	£	funds	funds
Current assets	98,530	121,698	220,228	270,679
Current liabilities	<u>(11,621)</u>	<u>(8,355)</u>	<u>(19,976)</u>	<u>(99,899)</u>
	<u>86,909</u>	<u>113,343</u>	<u>200,252</u>	<u>170,780</u>

Interest Link Borders

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	68,560	18,350	86,910
Restricted funds			
Agnes Hunter Trust	1,167	3,341	4,508
Baily Thomas Charitable Fund	3,170	(3,170)	-
Bank of Scotland Foundation	-	7,739	7,739
Better Breaks Fund	13,000	(13,000)	-
Big Lottery Fund 21st Century Life	68,924	(28,818)	40,106
Big Lottery Fund Improving Lives	(5,821)	29,716	23,895
Children in Need	-	1,352	1,352
Co-operative Community Fund	-	2,704	2,704
Four Acre Trust	3,572	89	3,661
Gannochy Trust	-	1,000	1,000
Gunter Charitable Trust	584	(371)	213
Henry Smith Charity	4,912	4,822	9,734
Corra Foundation	1,000	-	1,000
Robertson Trust	4,512	(249)	4,263
RS MacDonald Charitable Trust	4,530	97	4,627
Souter Foundation	-	582	582
Woodward Charitable Trust	-	1,000	1,000
St James Place Foundation	-	3,762	3,762
Gordon Fraser Trust	1,500	(1,500)	-
Mainhouse Trust	170	(34)	136
Tesco	1,000	(1,000)	-
Garfield Weston	-	2,500	2,500
Localities Fund	-	-	-
Hudson Hirscl Trust	-	560	560
	<u>102,220</u>	<u>11,122</u>	<u>113,342</u>
TOTAL FUNDS	<u>170,780</u>	<u>29,472</u>	<u>200,252</u>

Interest Link Borders

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. 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	34,363	(16,013)	18,350
Restricted funds			
Agnes Hunter Trust	6,500	(3,159)	3,341
Baily Thomas Charitable Fund	-	(3,170)	(3,170)
Bank of Scotland Foundation	11,930	(4,191)	7,739
Better Breaks Fund	-	(13,000)	(13,000)
Big Lottery Fund 21st Century Life	89,634	(118,452)	(28,818)
Big Lottery Fund Improving Lives	54,578	(24,862)	29,716
Children in Need	21,627	(20,275)	1,352
Co-operative Community Fund	4,709	(2,005)	2,704
Four Acre Trust	5,000	(4,911)	89
Gannochy Trust	6,000	(5,000)	1,000
Gunter Charitable Trust	1,000	(1,371)	(371)
Henry Smith Charity	30,000	(25,178)	4,822
Hugh Fraser Foundation	3,000	(3,000)	-
Corra Foundation	4,000	(4,000)	-
Robertson Trust	15,000	(15,249)	(249)
RS MacDonald Charitable Trust	6,000	(5,903)	97
Souter Foundation	2,500	(1,918)	582
Woodward Charitable Trust	1,000	-	1,000
St James Place Foundation	10,000	(6,238)	3,762
Gordon Fraser Trust	-	(1,500)	(1,500)
Mainhouse Trust	1,500	(1,534)	(34)
Tesco	-	(1,000)	(1,000)
Garfield Weston	10,000	(7,500)	2,500
Localities Fund	6,129	(6,129)	-
Hudson Hirsell Trust	560	-	560
	<u>290,667</u>	<u>(279,546)</u>	<u>11,122</u>
TOTAL FUNDS	<u>325,030</u>	<u>(295,559)</u>	<u>29,472</u>

Interest Link Borders

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
Unrestricted funds			
General fund	50,291	18,269	68,560
Restricted funds			
Agnes Hunter Trust	-	1,167	1,167
Baily Thomas Charitable Fund	-	3,170	3,170
Better Breaks Fund	-	13,000	13,000
Big Lottery Fund 21st Century Life	71,220	(2,296)	68,924
Big Lottery Fund Improving Lives	26,943	(32,764)	(5,821)
Children in Need	7,939	(7,939)	-
Creative Breaks	5,006	(5,006)	-
Four Acre Trust	-	3,572	3,572
Gannochy Trust	3,988	(3,988)	-
Gunter Charitable Trust	999	(415)	584
Henry Smith Charity	10,894	(5,982)	4,912
Corra Foundation	-	1,000	1,000
Robertson Trust	-	4,512	4,512
RS MacDonald Charitable Trust	11,363	(6,833)	4,530
St James Place Foundation	2,766	(2,766)	-
Gordon Fraser Trust	-	1,500	1,500
Mainhouse Trust	-	170	170
Tesco	-	1,000	1,000
	<u>141,118</u>	<u>(38,898)</u>	<u>102,220</u>
TOTAL FUNDS	<u>191,409</u>	<u>(20,629)</u>	<u>170,780</u>

Interest Link Borders

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,085	(17,816)	18,269
Restricted funds			
Agnes Hunter Trust	6,159	(4,992)	1,167
Baily Thomas Charitable Fund	10,000	(6,830)	3,170
Bank of Scotland Foundation	5,417	(5,417)	-
Better Breaks Fund	23,001	(10,001)	13,000
Big Lottery Fund 21st Century Life	76,684	(78,980)	(2,296)
Big Lottery Fund Improving Lives	53,500	(86,264)	(32,764)
Children in Need	-	(7,939)	(7,939)
Creative Breaks	-	(5,006)	(5,006)
Four Acre Trust	6,499	(2,927)	3,572
Gannochy Trust	-	(3,988)	(3,988)
Gunter Charitable Trust	999	(1,414)	(415)
Henry Smith Charity	15,000	(20,982)	(5,982)
Corra Foundation	4,000	(3,000)	1,000
Robertson Trust	15,000	(10,488)	4,512
RS MacDonald Charitable Trust	6,000	(12,833)	(6,833)
Souter Foundation	2,500	(2,500)	-
Stafford Trust	4,999	(4,999)	-
St James Place Foundation	-	(2,766)	(2,766)
Hayward Sanderson Trust	2,500	(2,500)	-
Gordon Fraser Trust	1,500	-	1,500
Mainhouse Trust	2,501	(2,331)	170
Youth Border Accessibility Fund	1,500	(1,500)	-
Tesco	1,000	-	1,000
	<u>238,759</u>	<u>(277,657)</u>	<u>(38,898)</u>
TOTAL FUNDS	<u>274,844</u>	<u>(295,473)</u>	<u>(20,629)</u>

Interest Link Borders

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. MOVEMENT IN FUNDS - continued

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

	At 1/4/18 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	50,291	36,619	86,910
Restricted funds			
Agnes Hunter Trust	-	4,508	4,508
Bank of Scotland Foundation	-	7,739	7,739
Big Lottery Fund 21st Century Life	71,220	(31,114)	40,106
Big Lottery Fund Improving Lives	26,943	(3,048)	23,895
Children in Need	7,939	(6,587)	1,352
Co-operative Community Fund	-	2,704	2,704
Creative Breaks	5,006	(5,006)	-
Four Acre Trust	-	3,661	3,661
Gannochy Trust	3,988	(2,988)	1,000
Gunter Charitable Trust	999	(786)	213
Henry Smith Charity	10,894	(1,160)	9,734
Corra Foundation	-	1,000	1,000
Robertson Trust	-	4,263	4,263
RS MacDonald Charitable Trust	11,363	(6,736)	4,627
Souter Foundation	-	582	582
Woodward Charitable Trust	-	1,000	1,000
St James Place Foundation	2,766	996	3,762
Mainhouse Trust	-	136	136
Garfield Weston	-	2,500	2,500
Localities Fund	-	-	-
Hudson Hirscl Trust	-	560	560
	<u>141,118</u>	<u>(27,776)</u>	<u>113,342</u>
TOTAL FUNDS	<u>191,409</u>	<u>8,843</u>	<u>200,252</u>

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

16. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	70,448	(33,829)	36,619
Restricted funds			
Agnes Hunter Trust	12,659	(8,151)	4,508
Baily Thomas Charitable Fund	10,000	(10,000)	-
Bank of Scotland Foundation	17,347	(9,608)	7,739
Better Breaks Fund	23,001	(23,001)	-
Big Lottery Fund 21st Century Life	166,318	(197,432)	(31,114)
Big Lottery Fund Improving Lives	108,078	(111,126)	(3,048)
Children in Need	21,627	(28,214)	(6,587)
Co-operative Community Fund	4,709	(2,005)	2,704
Creative Breaks	-	(5,006)	(5,006)
Four Acre Trust	11,499	(7,838)	3,661
Gannochy Trust	6,000	(8,988)	(2,988)
Gunter Charitable Trust	1,999	(2,785)	(786)
Henry Smith Charity	45,000	(46,160)	(1,160)
Hugh Fraser Foundation	3,000	(3,000)	-
Corra Foundation	8,000	(7,000)	1,000
Robertson Trust	30,000	(25,737)	4,263
RS MacDonald Charitable Trust	12,000	(18,736)	(6,736)
Souter Foundation	5,000	(4,418)	582
Stafford Trust	4,999	(4,999)	-
Woodward Charitable Trust	1,000	-	1,000
St James Place Foundation	10,000	(9,004)	996
Hayward Sanderson Trust	2,500	(2,500)	-
Gordon Fraser Trust	1,500	(1,500)	-
Mainhouse Trust	4,001	(3,865)	136
Youth Border Accessibility Fund	1,500	(1,500)	-
Tesco	1,000	(1,000)	-
Garfield Weston	10,000	(7,500)	2,500
Localities Fund	6,129	(6,129)	-
Hudson Hirsell Trust	560	-	560
	<u>529,426</u>	<u>(557,202)</u>	<u>(27,776)</u>
TOTAL FUNDS	<u>599,874</u>	<u>(591,031)</u>	<u>8,843</u>

Unrestricted funds

The general fund comprises those funds which the trustees are free to use in accordance with the charitable objects of Interest Link Borders.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

16. MOVEMENT IN FUNDS - continued

The general fund includes income from service contracts.

Restricted funds

Grants are received for specific areas of the Befriending Service which is Interest Link Borders' sole service.

Restricted funds are principally funded by grants from the Big Lottery Fund and grant-making Trusts.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

Interest Link Borders

Detailed Statement of Financial Activities for the Year Ended 31 March 2020

	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Gifts	4	-	4	4
Donations	1,289	-	1,289	5,693
Grants	<u>6</u>	<u>290,667</u>	<u>290,673</u>	<u>238,759</u>
	1,299	290,667	291,966	244,456
Investment income				
Deposit account interest	1,750	-	1,750	702
Charitable activities				
Fundraising events	2,909	-	2,909	1,251
SBC service contract	<u>21,996</u>	<u>-</u>	<u>21,996</u>	<u>21,996</u>
	24,905	-	24,905	23,247
Other income				
Miscellaneous	<u>6,409</u>	<u>-</u>	<u>6,409</u>	<u>6,439</u>
Total incoming resources	34,363	290,667	325,030	274,844
EXPENDITURE				
Raising donations and legacies				
Wages	-	10,323	10,323	9,319
Social security	-	835	835	745
Pensions	-	479	479	268
Rent & accommodation	-	250	250	125
General office costs	-	644	644	805
Staff travel costs	-	355	355	388
Fundraising event costs	<u>1,101</u>	<u>-</u>	<u>1,101</u>	<u>1,316</u>
	1,101	12,886	13,987	12,966
Charitable activities				
Wages	7,544	154,227	161,771	159,192
Social security	-	8,881	8,881	12,291
Pensions	-	14,975	14,975	9,478
Sessional staff	-	2,310	2,310	1,647
Staff travel costs	-	9,063	9,063	9,869
Staff training	-	889	889	3,119
Volunteer recruit & advertise	48	878	926	1,011
Volunteer training	-	1,737	1,737	1,940
Carried forward	7,592	192,960	200,552	198,547

This page does not form part of the statutory financial statements

Interest Link Borders

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2020**

	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
Charitable activities				
Brought forward	7,592	192,960	200,552	198,547
1:1 Volunteer activity costs	3	2,686	2,689	2,448
1:1 Volunteer travel expenses	-	3,332	3,332	4,188
Group activity costs	329	11,869	12,198	11,966
Group travel expenses	112	15,762	15,874	15,795
Group venue hire	2,018	7,166	9,184	8,117
Group tutor fees	-	8,564	8,564	9,706
Rent & accommodation	-	7,192	7,192	8,060
General office costs	530	8,610	9,140	12,066
Producing materials/copying	-	-	-	317
Subscriptions	15	220	235	215
Insurance	-	1,082	1,082	1,158
Payroll administration	-	529	529	686
Evaluation	-	630	630	487
Overnight trip activity costs	-	2,384	2,384	1,729
Overnight trip travel costs	-	554	554	-
	<u>10,599</u>	<u>263,540</u>	<u>274,139</u>	<u>275,485</u>
Support costs				
Governance costs				
Wages	-	2,065	2,065	1,864
Social security	-	166	166	149
Pensions	-	96	96	53
Committee meetings	956	612	1,568	1,724
Independent Examiners' fee	3,156	180	3,336	3,180
Bank charges	201	-	201	52
	<u>4,313</u>	<u>3,119</u>	<u>7,432</u>	<u>7,022</u>
Total resources expended	<u>16,013</u>	<u>279,545</u>	<u>295,558</u>	<u>295,473</u>
Net (expenditure)/income	<u>18,350</u>	<u>11,122</u>	<u>29,472</u>	<u>(20,629)</u>

This page does not form part of the statutory financial statements



Child Protection Policy

CONTENTS	PAGE
A. Introduction	1
B. Definition of a Child	2
C. Creation and maintenance of a child-safe environment	2
D. Recognising Abuse	2
E. Reporting Abuse	7
F. Monitoring and Review	9
Report Form	10

A. Introduction

'It's Everyone's Job to Make Sure I'm Alright' (Scottish Executive 2002) reinforces that **everyone** in Scottish society has an important part to play in preventing the abuse and neglect of children and young people and in responding to any situation where they think that a child may be at risk of abuse or harm.

Interest Link Borders aims

- ◆ To ensure that the protection and well-being of children and young people is central in all of our considerations and decisions;
- ◆ To safeguard the rights, well-being and safety of every child and young person with whom we work, within the principles and standards set out in "Protecting Children and Young People: Framework for Standards" (Scottish Executive, 2004) ; Scottish Borders Child Protection Committee Guidelines; the United Nations Convention on the Rights of the Child; the European Convention on Human Rights; The Children (Scotland) Act 1995 and other relevant legislation.

This Interest Link Borders policy is designed to dovetail with the Scottish Borders Child Protection Committee Guidelines: it sets out the steps Interest Link takes to achieve a child-safe environment and aims to assist staff and volunteers in identifying harm and reporting it to Social Work, NHS Borders and/or the Police.

The person responsible for child protection at Interest Link is the Project Co-ordinator.

B. Definition of a Child

- ◆ For the purposes of the Interest Link Borders Child Protection Policy, all reference to children means a child or young person under 18 years of age.
- ◆ As well as covering service users who are children, this policy is also intended to cover volunteers aged under 18.
- ◆ Where a young person is 18 years or over, please refer to the Interest Link Borders Support & Protection of Adults at Risk Policy.

C. Creation and maintenance of a child-safe environment

Interest Link Borders has a duty of care to implement effective policies and procedures for safeguarding the welfare of children. In order to achieve this we will ensure our staff and volunteers are carefully selected, screened, trained and supervised.

1. Our recruitment procedures include:
 - ◆ Ensuring all applicant staff and volunteers complete an application form.
 - ◆ Ensuring all successful applicants provide suitable references.
 - ◆ Ensuring all successful applicants join the PVG Scheme for working with children and adults at risk.
2. Training for all staff and volunteers gives comprehensive information about the organisation's purpose, values, structure and services. This includes:
 - ◆ Details of the structure of the organisation.
 - ◆ Details of the organisation's aims, objectives and activities.
 - ◆ Details of the roles and responsibilities of staff and volunteers within the organisation.
 - ◆ Details of the organisation's policies, including this Child Protection Policy.
3. We ensure that all staff and volunteers understand their obligations to report care or protection concerns about a child by providing training and guidance on:
 - ◆ Types of abuse and a summary of signs and indicators.
 - ◆ Procedures for responding to concerns about abuse/neglect.
 - ◆ Procedures and practice for responding and listening to disclosure of abuse.
 - ◆ Details of why organisations have a responsibility to refer child protection concerns to the Child Protection and Reviewing Unit (which includes Police, Social Work, NHS and Education).
 - ◆ Details of who within the organisation should report care and protection concerns to child protection agencies.
4. We ensure that children and parents/carers have access to the organisation's policies and procedures.

D. Recognising Abuse

- ◆ Child abuse or maltreatment constitutes all forms of physical and/or emotional ill-

treatment, sexual abuse, neglect or negligent treatment, or exploitation, resulting in actual or potential harm in the child's health or development.

- ◆ Children may be in need of protection where their basic needs are not being met, in a manner appropriate to their stage of development, and they will be at risk from avoidable acts of commission or omission on the part of their parent(s), sibling(s) or other relative(s), or a carer (i.e. the person(s) while not a parent who has actual custody of a child), other individuals or complete strangers.
- ◆ There are varied settings in which abuse can occur e.g. in the home, in faith settings, encounters with strangers, children cared for or accommodated, through use of computers etc.

1. Forms of Abuse

- ◆ To define an act (of commission or omission) as abusive and/or presenting future risk a number of elements must be taken into account. These include demonstrable or predictable harm to the child, which must have been avoidable because of action or inaction by the parent or other carer.
- ◆ The following are the standard categories of abuse which, although presented as discrete definitions, in practice may overlap.

a. Physical Injury

- ◆ Physical abuse may involve hitting, shaking, throwing, poisoning, burning or scalding, drowning, suffocating, or otherwise causing physical harm to a child.
- ◆ Whilst the law recognises some physical chastisement of children as reasonable, any blow to the head, shaking or use of an implement is against the law.
- ◆ Physical harm may also be caused when a parent or carer fabricates the symptoms of, or deliberately induces, illness in a child (known as Fabricated, Factitious or Induced Illness).

b. Physical Neglect

- ◆ Neglect is the persistent failure to meet a child's basic physical and/or psychological needs, likely to result in the serious impairment of the child's health or development.
- ◆ Once a child is born, neglect may involve a parent or carer failing to:
 - ❖ Provide adequate food, clothing and shelter (including exclusion from home or abandonment)
 - ❖ Protect a child from physical and emotional harm or danger
 - ❖ Ensure adequate supervision (including the use of inadequate care-givers)
 - ❖ Ensure access to appropriate medical care or treatment.
 - ❖ It may also include neglect of, or unresponsiveness to, a child's basic emotional needs.

c. Non-organic Failure to Thrive

- ◆ Failure to meet expected weight and growth norms or developmental milestones, which does not have a basis in an hereditary or medical condition, as medically diagnosed.

- ◆ In its extreme form children can be at serious risk from the effects of malnutrition, lack of nurturing and stimulation. This can lead to serious long term effects such as greater susceptibility to serious childhood illnesses, reduction in potential stature and, with young children in particular, the results may be life threatening over a relatively short period.

d. Emotional Abuse

- ◆ Emotional abuse is the **persistent** emotional maltreatment of a child such as to cause severe and persistent adverse effects on the child's emotional development.
- ◆ It may involve conveying to children that they are worthless or unloved, inadequate, or valued only insofar as they meet the needs of another person. It may feature age or developmentally inappropriate expectations being imposed on children. These may include interactions that are beyond the child's developmental capability, as well as overprotection and limitation of exploration and learning, or preventing the child participating in normal social interaction.
- ◆ It may involve seeing or hearing the ill-treatment of another (including being exposed to domestic abuse).
- ◆ It may involve serious bullying, causing children frequently to feel frightened or in danger, or the exploitation or corruption of children.
- ◆ Some level of emotional abuse is involved in all types of maltreatment of a child, though it may occur alone.

e. Sexual Abuse

- ◆ Sexual abuse involves forcing or enticing a child or young person to take part in sexual activities, including prostitution, whether or not the child is aware of what is happening.
- ◆ The activities may involve physical contact, including penetrative or non-penetrative acts.
- ◆ They may include non-contact activities, such as involving children in looking at, or in the production of sexual online images, watching sexual activities, or encouraging children to behave in sexually inappropriate ways.

2. Signs of Abuse

- ◆ It is important that these lists are not considered as completely definitive or exhaustive. They must be used **in the context of the child's whole situation** and in combination with a range of other information in relation to the child and his/her circumstances.
- ◆ Some behaviour, e.g. covering arms/legs in hot weather and avoidance of swimming/PE may be due to sensible precautions against sunburn or cultural issues about dress/changing etc.
- ◆ There can be an overlap between all the different forms of child abuse, and all or several can coexist.

a. Physical Abuse

Signs of possible physical abuse:

- ◆ Unexplained injuries or burns, particularly if they are recurrent
- ◆ Improbable excuses given to explain injuries
- ◆ Refusal to discuss injuries
- ◆ Untreated injuries, or delay in reporting or seeking treatment for them
- ◆ Excessive physical punishment
- ◆ Fear of returning home
- ◆ Arms and legs kept covered in hot weather
- ◆ Avoidance of swimming, P.E. etc
- ◆ Aggression towards others
- ◆ Running away
- ◆ Frequent attendance at Accident and Emergency Departments

When considering the possibility of non-accidental injury it is important to remember that the injuries may have occurred for other reasons. Among the most important:

- ◆ Genuine accidental injuries, which are common. The nature and site of the bruising relative to the child's age is important
- ◆ Bleeding and clotting disorders
- ◆ Mongolian blue spots which occur naturally in Asian, Afro- Caribbean and Mediterranean children
- ◆ Skin disorders e.g. impetigo
- ◆ Rare bone diseases e.g. brittle bones
- ◆ Swelling or dislocation of the eye caused by tumour
- ◆ Undiagnosed birth injury e.g. fractured clavicle

Medical advice must be sought in all cases.

b. Physical neglect

- ◆ Constant hunger / stealing food / weight problems
- ◆ Obesity/ malnutrition
- ◆ Poor personal hygiene (general dress, underwear, nappies)
- ◆ Inappropriate dress
- ◆ Unattended physical/medical/educational problems
- ◆ Constant fatigue
- ◆ Regularly not collected from school etc
- ◆ Perceived relationship problems with parent/carer
- ◆ Poor peer relations
- ◆ Regular lack of supervision
- ◆ Non-attendance at school and / or late arrival

c. Non Organic Failure to Thrive

Signs of possible non-organic failure to thrive:

- ◆ Significant lack of growth
- ◆ Weight loss
- ◆ Hair loss
- ◆ Poor skin or muscle tone
- ◆ Circulatory disorders

d. Emotional Abuse

Signs of possible emotional abuse:

- ◆ Low self esteem
- ◆ Continual self-deprecation
- ◆ Sudden speech disorder
- ◆ Significant decline in concentration
- ◆ Socio-emotional immaturity
- ◆ “Neurotic” behaviour (e.g. rocking, head banging)
- ◆ Self-mutilation
- ◆ Compulsive stealing
- ◆ Extremes of passivity or aggression
- ◆ Running Away
- ◆ Indiscriminate friendliness

e. Sexual Abuse

Signs of possible sexual abuse:

Behavioural

- ◆ Lack of trust in adults or over familiarity with adults
- ◆ Fear of a particular individual
- ◆ Social isolation - withdrawal and introversion
- ◆ Sleep disturbance
- ◆ Running away from home
- ◆ Girls taking over the mothering role
- ◆ Reluctance or refusal to participate in physical activity or to change clothes for activities
- ◆ Low self-esteem
- ◆ Drug, alcohol or solvent abuse
- ◆ Display of sexual knowledge beyond child’s years
- ◆ Unusual interest in the genitals of adults or children or animals
- ◆ Expressing affection in inappropriate ways
- ◆ Fear of bathrooms, showers, closed doors
- ◆ Abnormal sexualised drawing
- ◆ Fear of medical examinations
- ◆ Developmental regression
- ◆ Poor peer relations
- ◆ Over sexualised behaviour
- ◆ Eating disorders
- ◆ Compulsive masturbation
- ◆ Stealing
- ◆ Psychosomatic factors
- ◆ Sexual promiscuity

Physical/Medical

- ◆ Sleeplessness, nightmares, fear of the dark
- ◆ Bruises, scratches, bite marks to the thighs or genital areas

- ◆ Itch, soreness, discharge, unexplained bleeding from the rectum, vagina or penis
- ◆ Pain on passing urine or recurrent urinary infection
- ◆ Stained underwear
- ◆ Unusual genital odour
- ◆ Anxiety/depression
- ◆ Eating disorder e.g. anorexia nervosa or bulimia
- ◆ Discomfort/difficulty in walking or sitting
- ◆ Pregnancy - particularly when reluctant to name father
- ◆ Recurring urinary tract problem, vaginal infection or genital damage
- ◆ Venereal disease/sexually transmitted diseases
- ◆ Soiling or wetting in children who have been trained
- ◆ Self-mutilation/suicide attempts

E. Reporting Abuse

1. Duty to make a report

- ◆ All Interest Link staff and volunteers have a responsibility to report to their line manager (and emergency services and Disclosure Scotland if necessary) any concerns they have or any disclosures of abuse that have been made to them.
- ◆ At times this may pose a dilemma for staff or volunteers who may feel that by doing so they could alienate the child and/or the family, carer or others and damage the potential for further work.
Nonetheless:
 - ❖ To do nothing is not acceptable.
 - ❖ To promise not to report the situation is not acceptable.
- ◆ Discussing the situation with the child
 - ❖ If possible, speak to the child about your concerns.
 - ❖ Any discussion should **not** take the form of an “interview”. If it is essential to ask questions, the questions should be open ended questions for clarification purposes only e.g. “what happened?” or “how do you feel?”
 - ❖ It is preferable to obtain consent from the child to take further action, but if this cannot be obtained staff or volunteers should explain to the child their responsibility to report the information.
- ◆ For volunteers, their line manager will be their local Branch Co-ordinator. If their Branch Co-ordinator is not available, then volunteers should contact another Branch Co-ordinator or the Project Co-ordinator (see contact details below)

2. In an emergency situation.

- ◆ If the child is unconscious, in immediate physical danger, or appears to be a victim of a crime, contact the appropriate Emergency Services:
 - ❖ Police and/or ambulance 999
 - ❖ Child Protection and Reviewing Unit (Includes Police, Social Work, NHS and Education): 01896 662762. Out of hours: Emergency Social

Work Services 01896 752 111; Police 0131 311 3131

❖ NHS24: 08454 242424

- ◆ Physical or sexual abuse should always be reported to the police as soon as possible, in order to preserve vital evidence.
- ◆ Staff or volunteers should not put themselves at risk: they should remove themselves from any situation that potentially endangers them before making a report.
- ◆ After action has been taken to address the emergency, a report to the line manager should be made as described below

3. Non-Emergency situation (and after an Emergency situation has been dealt with)

- ◆ A report must be made to the line manager as soon as possible. (see Contact details below)
- ◆ The initial report can be by phone, but this must be followed up by completing the report form attached to this policy. The line manager can help in completion of the form.
- ◆ Once the report has been made to the line manager, it will be discussed between the line manager, the Project Co-ordinator and Project Committee members as necessary. A decision will be taken (based on this policy and the Scottish Borders Child Protection Committee Guidelines) as to whether the report should be passed to Child Protection and Reviewing Unit.
- ◆ If the report form is passed on to police or Social Work, a copy of the form should be kept.
- ◆ Consideration must be given to whether a referral needs to be made to Disclosure Scotland under the Protection of Vulnerable groups Act 2007.
- ◆ Staff or volunteers making a report must make themselves available in connection with any investigation of that report by the Police or Social Work.

4. Contact details for making reports

a. Interest Link :

- ◆ Branch Co-ordinators
 - ❖ Berwickshire: 01361 883662
 - ❖ Buddies Central Borders: 01896 750020
 - ❖ Roxburgh: 01450 377600
 - ❖ Tweeddale: 01721 72934
- ◆ Project Co-ordinator: 01573 410760

b. Child Protection and Reviewing Unit (Includes Police, Social Work, NHS and Education): 01896 662762. Out of hours:

- ❖ Emergency Social Work Services 01896 752 111
- ❖ Police 0131 311 3131

5. Allegations against Interest Link Borders Volunteers or Employees.

- ◆ If Interest Link receives information that allegations of abuse are being made against Interest Link staff or volunteers, the relevant Branch Co-ordinator and the Project Co-ordinator must be notified immediately. As appropriate:
 - ❖ The same reporting procedures in respect of the Police or Social Work should be followed as with an allegation against any other person and/or
 - ❖ Interest Link staff and volunteers involved must make themselves available in respect of any report and investigation carried out by police or Social Work.
- ◆ Interest Link Borders will provide appropriate support to staff or volunteers who are the subject of allegations of abuse.

F. Monitoring and Review.

This policy shall be reviewed annually, with particular attention to whether it is in accordance with the Scottish Borders Child Protection Committee Guidelines and relevant good practice.

Interest Link Borders Report Form: Abuse of a child

The person making this report

Name

Address

Telephone number

Position (e.g. Employee, Volunteer)

Relationship to the child

The child.

Name

Address

Telephone number

Status within Interest Link (e.g. service user, volunteer)

Any person (other than the child) making the allegation

Name

Address

Telephone number

Relationship to the child.

Any person allegedly causing abuse

Name

Address

Telephone number

Relationship to the child

Description of the alleged abuse.

- ◆ If possible, this should include the exact words used by the child or other person making an allegation.
- ◆ Include details of any specific incidents, e.g. dates and times, injuries, witnesses, evidence such as bruising.
- ◆ Say how and when you become aware of the abuse.

Did the child consent to the report being made? Yes/No/Not capable

Are they aware a report is being made? Yes/No/Not capable

Who else is aware of the situation and that a report is being made (e.g. carers, emergency services, Social Work)?

Date and time

Signature



Protection of Adults At Risk Policy

CONTENTS	PAGE
A. Introduction	1
B. Defining Adults at Risk of Harm	1
C. Creation and maintenance of a safe environment for adults at risk of harm	2
D. Recognising Harm	3
E. Reporting Harm	6
F. Monitoring and Review	7
Report Form	8

A. Introduction

The majority of adults who are affected by learning disabilities live their lives comfortably and securely, either independently or with the help of caring relatives, friends, neighbours, professionals or volunteers. However, all adults with learning disabilities are vulnerable and some find themselves in situations where they are at risk of harm.

The Adult Support and Protection (Scotland) Act 2007 introduced new duties and powers to safeguard adults who may be at risk of harm. In response to this and related legislation the Edinburgh, Lothian & Borders Executive Group (comprising Council, NHS and Police) produced new Multi-agency Adult Support & Protection Guidelines in 2009. Copies of the Guidelines and information about the Scottish Borders Adult Protection Committee (a partnership of agencies including, Scottish Borders Council, NHS Borders, Lothian & Borders Police, voluntary and independent providers) are at www.scotborders.gov.uk/life/livingandsocialcare/careandsupport/communitycare/5589.html

This Interest Link Borders policy is designed to dovetail with the Multi-agency guidelines: it sets out the steps Interest Link takes to achieve a safe environment for adults at risk of harm and aims to assist staff and volunteers in identifying harm and reporting it to Social Work, NHS Borders and/or the Police.

B. Defining Adults at Risk of Harm

1. Who is an adult at risk?

Under the Adult Support and Protection (Scotland) Act 2007 an “adult at risk” means a person aged sixteen years or over who:

- (a) is unable to safeguard their own well-being, property, rights or other interests;
- (b) is at risk of harm, and
- (c) because they are affected by disability, mental disorder, illness or physical or mental infirmity, are more vulnerable to being harmed than adults who are not so affected.

2. Who is “at risk of harm”

An adult is at risk of harm if another person’s conduct is causing or is likely to cause the adult to be harmed.

or

The adult is engaging or is likely to engage in conduct which causes or is likely to cause self-harm.

3. What is harm?

Harm “includes all harmful conduct” and, in particular, includes:-

- (a) conduct which causes physical harm
- (b) conduct which causes psychological harm (e.g. by causing fear, alarm or distress)
- (c) unlawful conduct which appropriates or adversely affects property, rights or interests (for example: theft, fraud, embezzlement or extortion)
- (d) conduct which causes “self-harm”

C. Creation and maintenance of a safe environment for adults at risk of harm

Interest Link Borders has a duty of care to implement effective policies and procedures for safeguarding the welfare of adults at risk of harm. In order to achieve this we will ensure our staff and volunteers are carefully selected, screened, trained and supervised.

1. Our recruitment procedures include:

- ◆ Ensuring all applicant staff and volunteers complete an application form.
- ◆ Ensuring all successful applicants provide suitable references.
- ◆ Ensuring all successful applicants complete a criminal record declaration form.
- ◆ Ensuring all successful applicants complete the correct level of police Disclosure Certificate check.

2. Training for all staff and volunteers gives comprehensive information about the organisation's purpose, values, structure and services. This includes:

- ◆ Details of the structure of the organisation.
- ◆ Details of the organisation's aims, objectives and activities.
- ◆ Details of the roles and responsibilities of staff and volunteers within the organisation.
- ◆ Details of the organisation's policies, including this Support and Protection of Adults at Risk Policy.

3. We ensure that all staff and volunteers understand their obligations to report care or protection concerns about an adult at risk by providing training and guidance on:

- ◆ Types of harm and a summary of signs and indicators.
- ◆ Procedures for responding to concerns about harm.
- ◆ Procedures and practice for responding and listening to disclosure of harm.
- ◆ Details of why organisations have a responsibility to refer concerns about an adult at risk to the statutory agencies (i.e. Police and or Social Work).
- ◆ Details of who within the organisation should report care and protection concerns to statutory agencies.

4. We ensure that adults at risk and their carers have access to the organisation's policies and procedures.

D. Recognising Harm

1. Who may cause harm?

- ◆ Adults at risk may be harmed by a wide range of people including relatives and family members, professional staff, paid care workers, volunteers, other service users, neighbours, friends and associates, strangers and people who deliberately exploit adults at risk. Evidence and research suggest that in most cases the adult will know the person who causes them harm.
- ◆ There is particular concern when the harm is caused by someone in a position of trust, power or authority who uses his or her position to the detriment of the health, safety, welfare and general well-being of the adult at risk.

2. Forms of Harm

Harm means **all** harmful conduct. It is important to remember that harm means harmful conduct, regardless of whether the harm was deliberate or unintentional.

a. Physical Harm

- ◆ This involves physical contact intended to cause Pain , Injury, Intimidation or Other physical suffering
- ◆ Examples include:
Hitting, Slapping, Pushing or pulling , Kicking , Misuse of medication, Restraint or inappropriate sanctions

b. Sexual Harm

- ◆ This includes sexual behaviour such as Rape, Sexual assault, Intimidation of a sexual nature or Sexual acts to which the adult at risk has not fully consented, could not consent or was pressured into consenting;
- ◆ Examples include: Sexual harassment , Inappropriate touching, “Stalking”, Indecent exposure; Abuse of a position of trust for sexual purposes.

c. Psychological Harm

- ◆ This can be described as exposing someone to behaviour that is psychologically harmful or inflicting mental distress by threat, humiliation or other verbal / non-verbal conduct.
- ◆ Examples include: Threats of harm or abandonment, Deprivation of contact, Humiliation, Blaming, Controlling, Intimidation, Coercion, Harassment, Verbal abuse, Neglect, Isolation or withdrawal from services or supportive networks.

d. Harm caused by Financial, Material or Property Abuse

Examples include: Theft , Fraud, Exploitation, Pressure in connection with wills, property, inheritance, financial transactions, the misuse or misappropriation of property, possessions or benefits

e. Harm through Neglect and Acts of Omission

Examples include:

- ◆ Failure to meet appropriately and adequately an individual’s medical, physical, psychological and/or emotional care needs when expected to do so.
- ◆ Failure to provide access to appropriate health, social care or educational services.
- ◆ The withholding of the necessities of life, such as medication, adequate nutrition or

heating.

- ◆ An individual's conduct which causes self-neglect.

f. Harm through Discrimination

Actions (or omissions) and/or remarks of a prejudicial or discriminatory nature based upon a person's: age, gender, disability, race, colour, culture or ethnic/national origin, actual or perceived sexual orientation, faith, religion, belief, spiritual background, or lack thereof, any other aspect of a person's individuality

g. Harm through Information Misuse

Examples include: Failure to provide accurate information, Misuse of personal information

h. Harm through denial of Human Rights

This can be described as denying access to the basic rights and freedoms to which all human beings are entitled.

i. Institutional Harm

Organisational culture can have a powerful influence on individual behaviour. Harm can be caused through neglect and acts of omission or poor professional standards of practice often as a result of structures, policies, processes and practices within the organisation.

Institutional harm can be described as repeated instances of harm to individuals or groups of individuals through poor or inadequate service within a care organisation.

j. Self-harm

This is when an individual engages, knowingly or unknowingly, in any behaviour or activity that, directly or indirectly, can cause harm to their physical, psychological or social well-being.

Self-harm is a broad term and is seen as a way of expressing very deep distress. People may injure or poison themselves by scratching, cutting or burning their skin, by hitting themselves against objects, taking a drug overdose or swallowing or putting other things inside themselves. Less obvious forms are staying in an abusive relationship, developing an eating problem (anorexia or bulimia), being addicted to alcohol or drugs, or simply not looking after their own emotional or physical needs.

Any or all of these types of harm may be caused as the result of deliberate intent, negligence or ignorance.

3. Signs of Potential Harm

Suspicious of harm of adults at risk can come to light in a number of ways.

The clearest indicator is a disclosure, statement or comment by the adult, by family members, by their carer (paid or unpaid), or by others reporting concerns of harm.

Such disclosures, statements or comments always warrant further inquiry whether they

relate to a specific incident, a pattern of events or a more general situation.

However, there are many other factors and circumstances that can indicate harm. These may include:

- ◆ Unusual or suspicious injuries
- ◆ Unexplained or concerning behaviour of carers (paid or unpaid) – this can include a delay in seeking advice, dubious or inconsistent explanations for injuries or bruises
- ◆ An allegation of harm, made by an adult at risk
- ◆ An adult at risk is found alone at home or in a care setting in a situation of serious but avoidable risk
- ◆ Over-frequent or inappropriate contact/referral to outside agencies
- ◆ A prolonged interval between illness/injury and presentation for medical care
- ◆ If the adult at risk lives with another member of the household who is known to any of the statutory agencies in circumstances which suggest possible risk to the well-being of that adult
- ◆ Misuse of medication, e.g.
 - ❖ Not administered as prescribed
 - ❖ Over-medication resulting in apathy, drowsiness, slurring of speech, lack of sleep, continual pain etc
 - ❖ Under-medication resulting in lack of sleep, continual pain etc
- ◆ Unexplained physical deterioration in the adult at risk, e.g. loss of weight
- ◆ Sudden increase in confusion e.g. dehydration can lead to confusion
- ◆ Demonstration of fear by the adult at risk to another person of going home
- ◆ Difficulty in interviewing the adult at risk e.g. another adult unreasonably insists on being present
- ◆ Anxious/disturbed behaviour on the part of the adult at risk
- ◆ Hostile/rejecting behaviour by the carer (paid or unpaid) towards the adult at risk
- ◆ Serious or persistent failure to meet the needs of the adult at risk
- ◆ Financial/material/property abuse, e.g. a change in the ability of the adult at risk to pay for services, unexplained debts or reduction in assets
- ◆ Carer (paid or unpaid) as well as dependants showing apathy, depression, withdrawal, hopelessness or suspicion
- ◆ Unnecessary delay in staff response to residents' requests
- ◆ If a member of staff in a care service has a history of moving jobs without notice or has inadequate references
- ◆ Important documents are reported to be missing
- ◆ Pressure exerted by family, carer (paid or unpaid) or professional to have someone admitted to or discharged from a care setting
- ◆ Pressure exerted by family or carer (paid or unpaid) or professional to agree to care arrangements which are not appropriate.

E. Reporting Harm

1. Duty to make a report

- ◆ All Interest Link staff and volunteers have a responsibility to report to their line manager (and emergency services and Disclosure Scotland if necessary) any concerns they have or any disclosures of harm that have been made to them.
- ◆ At times this may pose a dilemma for staff or volunteers who may feel that by doing so they could alienate the adult at risk and/or the family, carer or others and damage the potential for further work.
Nonetheless:
 - ❖ To do nothing is not acceptable.
 - ❖ To promise not to report the situation is not acceptable.
- ◆ Discussing the situation with the adult at risk
 - ❖ If possible, speak to the adult at risk of harm about your concerns.
 - ❖ Any discussion should **not** take the form of an “interview”. If it is essential to ask questions, the questions should be open ended questions for clarification purposes only e.g. “what happened?” or “how do you feel?”
 - ❖ It is preferable to obtain consent from the adult at risk to take further action, but if this cannot be obtained staff or volunteers should explain to the adult at risk their responsibility to report the information.
- ◆ For volunteers, their line manager will be their local Branch Co-ordinator. If their Branch Co-ordinator is not available, then volunteers should contact another Branch Co-ordinator or the Project Co-ordinator (see contact details below)

2. In an emergency situation.

- ◆ If the person is unconscious, in immediate physical danger, or appears to be a victim of a crime, contact the appropriate Emergency Services:
 - ❖ Police and/or ambulance 999
 - ❖ Police: 01450 375 051
 - ❖ Social Work Services: 0300 100 1800. Out of hours: 01896 752 111
 - ❖ NHS24: 08454 242424
- ◆ Physical or sexual abuse should always be reported to the police as soon as possible, in order to preserve vital evidence.
- ◆ Staff or volunteers should not put themselves at risk: they should remove themselves from any situation that potentially endangers them before making a report.
- ◆ After action has been taken to address the emergency, a report to the line manager should be made as described below

3. Non-Emergency situation (and after an Emergency situation has been dealt with)

- ◆ A report must be made to the line manager as soon as possible. (see Contact details below)
- ◆ The initial report can be by phone, but this must be followed up by completing the report form attached to this policy. The line manager can help in completion of the form.
- ◆ Once the report has been made to the line manager, it will be discussed between the line manager, the Project Co-ordinator and Project Committee members as necessary. A decision will be taken (based on this policy and the Multi-Agency guidelines) as to whether the report should be passed to police and/or Social

Work.

- ◆ If the report form is passed on to police or Social Work, a copy of the form should be kept.
- ◆ Consideration must be given to whether a referral needs to be made to Disclosure Scotland under the Protection of Vulnerable groups Act 2007.
- ◆ Staff or volunteers making a report must make themselves available in connection with any investigation of that report by the Police or Social Work.

4. Contact details for making reports

a. Interest Link :

- ◆ Branch Co-ordinators
 - ❖ Berwickshire: 01361 883662
 - ❖ Buddies Central Borders: 01896 750020
 - ❖ Roxburgh: 01450 377600
 - ❖ Tweeddale: 01721 72934
- ◆ Project Co-ordinator: 01573 410760

b. Police: 01450 375051 (24 hours).

c. Social Work: A report to Social Work can be made to any of:

- ◆ The Learning Disability Service 01896 824582
- ◆ Social Work Services: 0300 100 1800 or (out of hours): 01896 752 111
- ◆ Local Social Work office:
 - ❖ Duns: 01361 883050
 - ❖ Galashiels & Selkirk: 01896 755365
 - ❖ Hawick: 01450 374545
 - ❖ Kelso: 01573 233501
 - ❖ Peebles: 01721 722777

5. Allegations against Interest Link Borders Volunteers or Employees.

- ◆ If Interest Link receives information that allegations of harm are being made against Interest Link staff or volunteers, the relevant Branch Co-ordinator and the Project Co-ordinator must be notified immediately. As appropriate:
 - ❖ The same reporting procedures in respect of the Police or Social Work should be followed as with an allegation against any other person and/or
 - ❖ Interest Link staff and volunteers involved must make themselves available in respect of any report and investigation carried out by police or Social Work.
- ◆ Interest Link Borders will provide appropriate support to staff or volunteers who are the subject of allegations of harm.

F. Monitoring and Review.

This policy shall be reviewed annually, with particular attention to whether it is in accordance with the Multi-Agency Adult Support and Protection Guidelines and relevant good practice.

Interest Link Borders Report Form: Harm to an adult at risk

The person making this report

Name

Address

Telephone number

Position (e.g. Employee, Volunteer)

Relationship to the adult at risk

The adult at risk.

Name

Address

Telephone number

Any person (other than the adult at risk) making the allegation

Name

Address

Telephone number

Relationship to the adult at risk.

Any person allegedly causing harm

Name

Address

Telephone number

Relationship to the adult at risk

Description of the alleged harm.

- ◆ If possible, this should include the exact words used by the adult at risk or other person making an allegation.
- ◆ Include details of any specific incidents, e.g. dates and times, injuries, witnesses, evidence such as bruising.
- ◆ Say how and when you become aware of the harm.

Did the adult at risk consent to the report being made? Yes/No/Not capable

Are they aware a report is being made? Yes/No/Not capable

Who else is aware of the situation and that a report is being made (e.g. carers, emergency services, Social Work)?

Date and time

Signature

This page is intentionally left blank



MONITORING REPORT FOR 9 MONTHS TO 31 DECEMBER 2020 AND PROPOSED BUDGET FOR FINANCIAL YEAR 2021/22

Report by Executive Director, Finance & Regulatory HAWICK COMMON GOOD FUND SUB-COMMITTEE

16 March 2021

1 PURPOSE AND SUMMARY

- 1.1 This report provides the details of the income and expenditure for the Hawick Common Good Fund for the nine months to 31 December 2020, a full year projected out-turn for 2020/21, projected balance sheet values as at 31 March 2021 and proposed budget for 2021/22.**
- 1.2 Appendix 1 provides the projected income and expenditure position for 2020/21. This shows a projected surplus of £252 for the year, which is better than the deficit figure reported at the 9 December 2020 meeting, mainly due to an improvement in the return on the Aegon Investment Fund.
- 1.3 Appendix 2 provides a projected balance sheet value as at 31 March 2021. It shows a projected increase in the reserves of £2,273.
- 1.4 Appendix 3a provides a breakdown of the property portfolio showing projected rental income and net return for 2020/21 and actual property income to 31 December 2020.
- 1.5 Appendix 3b provides a breakdown of the property portfolio showing projected property expenditure for 2020/21 and actual property expenditure to 31 December 2020.
- 1.6 Appendix 4 provides a breakdown of the property portfolio showing projected property valuations at 31 March 2021.
- 1.7 Appendix 5 shows the value of the Aegon Asset Management Investment Fund to 31 December 2020.

2 RECOMMENDATIONS

- 2.1 It is recommended that the Common Good Fund Sub-Committee:**
- (a) Agrees the projected income and expenditure for 2020/21 in Appendix 1 as the revised budget for 2020/21;**
 - (b) Agrees the proposed budget for 2021/22 as shown in Appendix 1;**

- (c) Notes the projected balance sheet value as at 31 March 2021 in Appendix 2;**
- (d) Notes the summary of the property portfolio in Appendices 3 and 4; and**
- (e) Notes the current position of the Aegon Asset Management Investment Fund in Appendix 5.**

3 BACKGROUND

3.1 This report provides the Committee with financial information for the period to 31 December 2020, projections to 31 March 2021 and proposed budgets for 2021/22. The report also contains a projected balance sheet for the Common Good Fund as at 31 March 2021 and 31 March 2022

4 FINANCIAL POSITION 2020/21

4.1 Appendix 1 provides detail on income and expenditure for the 2020/21 financial year. The projected net position for the year is a surplus of £252. Also included is the proposed budget for 2021/22.

4.2 Income & Expenditure –Property Income

(a) Rental income for 2020/21 is shown in Appendices 1 & 3a, with Appendix 3a detailing the projected annual rental income by individual property. Projected rental income for the current year has been reduced following the recent agreement for a 3 month rent free period on Williestruther Cottage; the proposed budget for 2021/22 assumes a full 12 months rent will be payable. Actual income is reported on a cash basis until the year end with quarter 4 reports incorporating any annual adjustments for prepayments and accruals

4.3 Income & Expenditure – Non-Property Related Income

(a) The projected outturn position shows an amount of £550 relating to interest receivable on cash held by SBC. Also included are dividends from the Common Good Funds investment in Aegon Asset Management amounting to £18,965 with the revised projection estimated at 4.5% return. As a result of the market value dropping due to the impact of the COVID-19, this projected 4.5% return is less than the overall 5% target and the monthly distribution profile projections provided by Aegon, but is an improvement on the original 2.5% budgeted return.

(b) Included within other income is a rebate from Aegon Asset Management of £210 which, along with the £110 received in March 2020, has been re-invested to purchase an additional 326 units.

(c) The servitude income of £52,000 for Pilmuir is not yet finalised or signed, however it is currently anticipated that the agreement will be finalised during 2020/21 and the income received.

4.4 Income & Expenditure – Property Expenditure

(a) The property expenditure for 2020/21 is shown in Appendices 1 & 3b, with Appendix 3b detailing the projected property expenditure by individual property. Actual expenditure is reported on a cash basis until the year end with quarter 4 reports incorporating any annual adjustments for prepayments and accruals.

(b) The total proposed Budget for 2021/22 is shown in Appendix 1.

- (c) Appendices 3a and 3b now show a full breakdown of the proposed budget for property rental and repairs for 2021/22. These will be revised as further information is received.

4.5 Income & Expenditure – Grants & Other Donations

The grants and other donations approved and distributed to 31 March 2021 are shown below:

Grant Recipients	Approved	£
Approved and Paid to 31 December 2020		
Hawick Golf Club notional rent contribution	28/05/19	9,200
Hawick Royal Albert United Football Club	24/06/20	5,000
Hawick Community Council	02/09/20	7,745
Hawick Reivers Festival 2020 (part repayment due)	26/11/19	(566)
Future Hawick	22/12/20	9,500
Total Paid to 31 March 2021		30,879
Approved but not yet paid		
Hawick Salvation Army hire of Hall for Xmas Service (recurring annual payment)	19/03/19	200
Hawick in Bloom	26/11/19	1,833
Hawick Volunteers	22/12/20	11,000
Hawick Recreational	25/01/21	7,374
Total Grants Approved		51,286
2020/21 Revised Budget		54,250
<i>(Unallocated)/Overallocated Budget</i>		2,964
2021/22 Commitments		
Hawick in Bloom	26/11/19	1,888
Hawick Golf Club	28/05/19	4,600

4.6 Income & Expenditure – Depreciation Charge

The projected depreciation charge for the year is £64,341. This is not a cash transaction and is off-set by a corresponding contribution from the Revaluation Reserve at the end of the financial year.

- 4.7 Appendix 2 provides the balance sheet value as at 31 March 2020, the projected movement in year and a projected balance as at 31 March 2021; along with projected balance to 31 March 2022.

4.8 Balance Sheet – Fixed Assets

All fixed assets of the Common Good Fund are revalued every 5 years as part of the Council's rolling programme. The fixed assets were revalued at 1 April 2019. Appendix 4 shows the values of the individual properties at 31 March 2020, projected depreciation charges for 2020/21 and projected value at 31 March 2021; along with projected balance to 31 March 2022.

4.9 Balance Sheet – Investment Fund

The fund has a 0.61% unrealised loss in market value since investment, largely due to continued volatility in investment markets. Overall, taking account of the income received the fund has achieved a return of 14.09% since investment in February 2018.

4.10 Balance Sheet – Cash Balance

The cash held by the fund is projected to be £137,751 at 31 March 2021 and is detailed below:

Cash Balance	£
Opening Balance at 1 April 2020	137,888
Surplus for year from Income & Expenditure Statement	252
Net cash movement in Debtors/Creditors	0
Rebate Investment in Aegon	(389)
Projected Closing Balance at 31 March 2021	137,751

4.11 Balance Sheet – Capital Reserve

The projections for the Capital Reserves include the unrealised loss for the Aegon Asset Management Fund as at 31 March 2020, with an estimate for the current years' movement based on the market position at 31 December 2020.

5 IMPLICATIONS

5.1 Financial

There are no further implications other than those explained above in section 4.

5.2 Risk and Mitigations

There is a risk that investments in the Aegon Asset Management Fund may reduce in value due to market or investment performance. This risk cannot be fully mitigated; however, it is being managed by the selection of a Fund Manager with a clear objective of preserving capital values while aiming to produce returns in line with their benchmark.

5.3 Integrated Impact Assessment

There is no impact or relevance to Equality Duty or the Fairer Scotland Duty for this report. This is a routine financial monitoring report which forms part of the governance of the management of the Common Good Funds. Nevertheless, a light touch assessment has been conducted and this will be published on SBC's Equality and Diversity Pages of the website as in doing so, signifies that equality, diversity and socio-economic factors have duly been considered when preparing this report.

5.4 Acting Sustainably

Whilst there are no economic, social or environmental effects arising from the proposals contained in this report, there are, through the activities

reported upon, positive impacts upon the economy through protection of employment, positive impacts upon the quality of community life and improvements in local amenities and nurturing of local talent. The potential improvement in levels of income through the use of the new investment fund will act to make the Common Good Fund more sustainable in the future.

5.5 Carbon Management

There are no effects on carbon emissions arising from the proposals contained in this report.

5.6 Rural Proofing

There are no effects on rural proofing arising from the proposals contained in this report.

5.7 Changes to Scheme of Administration or Scheme of Delegation

There are no changes required to the Scheme of Administration or Scheme of Delegation arising from the proposals contained in this report.

6 CONSULTATION

- 6.1 The Chief Legal Officer (including as Monitoring Officer), the Chief Officer Audit and Risk, the Service Director HR, Communications and the Clerk to the Council have been consulted and their appropriate comments have been incorporated into this report.

Approved by

David Robertson
Executive Director Finance & Regulatory

Signature

Author(s)

Kirsty Robb Sara Halliday	Pensions and Investments Manager - Tel: 01835 825249 Treasury Business Partner - Tel: 01835 824000 Ext.5854
------------------------------	--

Background Papers:

Previous Minute Reference: Hawick Common Good Committee 8 December 2020, and 20 January 2021.

Note – You can get this document on tape, in Braille, large print and various computer formats by contacting the address below. We can also give information on other language translations as well as providing additional copies.

Contact us at Pension & Investments, Council Headquarters, Newtown St Boswells, Melrose, TD6 0SA.

Tel: 01835 824000

Fax: 01835 825166

Email: t&cteam@scotborders.gov.uk

**HAWICK COMMON GOOD FUND
PROJECTED INCOME AND EXPENDITURE 2020/21 AND 2021/22**

APPENDIX 1

	Actuals at 31/12/20	Full Year Approved Budget 2020/21	Full Year Projected Out-turn 2020/21	Full Year Projected Over/ (Under) Spend 2020/21	Full Year Proposed Budget 2021/22	Para Ref	Commentary
	£	£	£	£	£		
Property Income							
Rental Income	(123,195)	(101,526)	(99,901)	1,625	(101,526)	4.2	
Non-Property Related Income							
Interest on Cash deposited with Council	0	(550)	(550)		(550)	4.3	Estimated revised to 4.5% return
Investment Fund – Dividends Rec'd	(11,665)	(10,535)	(18,965)	(8,430)	(18,965)	4.3	
Other Income	(210)	(640)	(640)		(640)	4.3	
Pilmuir Servitude	0	(52,000)	(52,000)		0	4.3	
Sale of Timber	(61,298)	(64,000)	(64,000)		0	4.3	
Total Income	(196,368)	(229,251)	(236,056)	(6,805)	(121,681)		
Property Costs Detailed in App'x 3b	50,825	113,400	113,400		44,650	4.4	
Cost of Tree Planting	25,831	56,250	56,250		0	4.4	
Grants & Other Donations	30,879	51,250	54,250	3,000	52,000	4.5	
Central Support Service Charge	11,904	11,904	11,904		12,142		21/22 – 2% uplift
Depreciation							
Depreciation Charge	0	64,341	64,341		64,341	4.6	
Contribution from Revaluation Reserve	0	(64,341)	(64,341)		(64,341)	4.6	
Net impact of Depreciation on Revenue Reserve	0	0	0	0	0		
Total Net (Surplus)/Deficit for year	(76,929)	3,553	(252)	(3,805)	(12,889)		

PROJECTED BALANCE SHEET VALUE AT 31 MARCH 2021

	Opening Balance at 01/04/20	Projected Movement in Year	Projected Closing Balance at 31/03/21	Projected Closing Balance at 31/03/22
	£	£	£	£
Fixed Assets				
Land & Buildings	4,427,909	(64,341)	4,363,568	4,299,227
Heritable Assets	3,000	0	3,000	3,000
Feu Duties	18	0	18	18
Total Fixed Assets	4,430,927	(64,341)	4,366,586	4,302,245
Capital in Investment Funds				
Investment Fund Book Value	456,274	389	456,663	457,052
Unrealised Gains/(Loss)	(69,164)	66,362	(2,802)	(2,802)
Market Value	387,110	66,751	453,861	454,250
Current Assets				
Debtors	28,255	0	28,255	28,255
Cash deposited with SBC	137,888	(137)	137,751	150,251
Total Current Assets	166,143	(137)	166,006	178,506
Current Liabilities				
Creditors	(3,145)	0	(3,145)	(3,145)
Receipts in Advance	(11,476)	0	(11,476)	(11,476)
Total Current Liabilities	(14,621)	0	(14,621)	(14,621)
Net Assets	4,969,559	2,273	4,971,832	4,920,380
Funded by: Reserves				
Revenue Reserve	(148,625)	(252)	(148,877)	(161,766)
Capital Reserve	(525,842)	(66,362)	(592,204)	(592,204)
Revaluation Reserve	(4,295,092)	64,341	(4,230,751)	(4,166,410)
Total Reserves	(4,969,559)	(2,273)	(4,971,832)	(4,920,380)

PROPERTY PORTFOLIO PERFORMANCE FOR 2020/21
(Actual income to 31 December 2020 and projected 2021/22)

Rental Income – Land & Buildings	2020/21				2021/22	
	Approv'd Budget	Project'd	Actual	Project'd Net (Return) /Loss	Proposed Budget	Propos'd Net (Return) /Loss
	£	£	£	£	£	£
General						
Moat Park	0	0	0	0	0	0
Moat Park Playground	0	0	0	0	0	0
Hawick Golf Course	(9,200)	(9,200)	(9,200)	(9,200)	(9,200)	(9,200)
Acreknowe Reservoir (Part)	0	0	0	0	0	0
Williestruther Loch	(400)	(400)	(700)	(400)	(400)	(400)
Williestruther Cottage	(6,500)	(4,875)	(10,292)	(4,875)	(6,500)	(950)
Lothian Street Store	(2,550)	(2,550)	(2,684)	(2,550)	(2,550)	(2,550)
Common Haugh Car Park	(1,289)	(1,289)	(3,142)	(1,289)	(1,289)	(1,289)
Hawick Moor Racecourse & Bldgs	(700)	(700)	0	(700)	(700)	(700)
Hawick Moor Shootings	(300)	(300)	(300)	(300)	(300)	(300)
Woodend Grazings (West)	(195)	(195)	0	(195)	(195)	(195)
Millpath Stables	0	0	0	0	0	500
Ca'Knowe Monument	0	0	0	0	0	0
Volunteer Park & Stand	(1,750)	(1,750)	(2,711)	(1,750)	(1,750)	(1,750)
Hawick Burgh Woodlands	0	0	0	0	0	0
Woodend Grazings (East)	(195)	(195)	(195)	(195)	(195)	(195)
Hawick Golf Club Sub Stn Site	(75)	(75)	0	(75)	(75)	(75)
Common Riding	0	0	0	0	0	0
Haggis Ha/Burnflat Wall	0	0	0	0	0	0
Williestruther Path	0	0	0	0	0	0
100 Stairs and Adjacent Land	0	0	0	0	0	0
Property Expenditure General	0	0	0	30,000	0	30,000
General Sub Total	(23,154)	(21,529)	(29,224)	8,471	(23,154)	12,896
Pilmuir						
Pilmuir Farm	(45,000)	(45,000)	(40,750)	36,400	(45,000)	(38,600)
Pilmuir Farm Cottage	(7,200)	(7,200)	(9,600)	(7,200)	(7,200)	(7,000)
Pilmuir Farm Shed & Silage Pit	0	0	0	0	0	0
Pilmuir Sub Total	(52,200)	(52,200)	(50,350)	29,200	(52,200)	(45,600)
St Leonards						
St Leonards Farmhouse Buildings	(9,600)	(9,600)	(18,150)	(7,600)	(9,600)	(7,600)
St Leonards Cottage & Park	(8,472)	(8,472)	(11,296)	(8,472)	(8,472)	(8,472)
St Leonards Hut	0	0	0	0	0	0
St Leonards Grazings (Lot 1B)	(7,500)	(7,500)	(13,125)	(7,500)	(7,500)	(7,500)
St Leonards Horse Gallop	(600)	(600)	(1,050)	(600)	(600)	(600)
St Leonards Grazings (Lot 1A)	0	-	0	0	0	0
	-	-	-	-	-	-
St Leonards Sub Total	(26,172)	(26,172)	(43,621)	(24,172)	(26,172)	(24,172)
Total	(101,526)	(99,901)	(123,195)	13,499	(101,526)	(56,876)

PROPERTY PORTFOLIO PERFORMANCE FOR 2020/21
(Actual expenditure to 31 December 2020 and projected 2021/22)

Property Expenditure – Land & Buildings	2020/21					2021/22
	Approv'd Budget	Project'd	Actual (Repair & Maint)	Actual (Other)	Actual Total	Proposed Budget
	£	£	£	£	£	£
General						
Moat Park	0	0	0	0	0	0
Moat Park Playground	0	0	0	0	0	0
Hawick Golf Course	0	0	3,339	0	3,339	0
Acreknowe Reservoir (Part)	0	0	0	0	0	0
Williestruther Loch	0	0	3,747	0	3,747	0
Williestruther Cottage	0	0	576	0	576	5,550
Lothian Street Store	0	0	0	(28)	(28)	0
Common Haugh Car Park	0	0	0	542	542	0
Hawick Moor Racecourse & Bldgs	0	0	350	93	443	0
Hawick Moor Shootings	0	0	0	0	0	0
Woodend Grazings (West)	0	0	0	0	0	0
Millpath Stables	0	0	0	215	215	500
Ca'Knowe Monument	0	0	0	0	0	0
Volunteer Park & Stand	0	0	0	0	0	0
Hawick Burgh Woodlands	0	0	13,681	0	13,681	0
Woodend Grazings (East)	0	0	0	0	0	0
Hawick Golf Club Sub Stn Site	0	0	0	0	0	0
Common Riding	0	0	0	0	0	0
Haggis Ha/Burnflat Wall	0	0	0	0	0	0
Williestruther Path	0	0	0	0	0	0
100 Stairs and Adjacent Land	0	0	0	0	0	0
Property Expenditure General	30,000	30,000	0	0	0	30,000
General Sub Total	30,000	30,000	21,693	822	22,515	36,050
Pilmuir						
Pilmuir Farm	81,400	81,400	11,656	0	11,656	6,400
Pilmuir Farm Cottage	0	0	40	0	40	200
Pilmuir Farm Shed & Silage Pit	0	0	0	0	0	0
Pilmuir Sub Total	81,400	81,400	11,696	0	11,696	6,600
St Leonards						
St Leonards Farmhouse Buildings	2,000	2,000	10,979	0	10,979	2000
St Leonards Cottage & Park	0	0	1,551	0	1,551	0
St Leonards Hut	0	0	3,869	216	4,085	0
St Leonards Grazings (Lot 1B)	0	0	0	0	0	0
St Leonards Horse Gallop	0	0	0	0	0	0
St Leonards Grazings (Lot 1A)	0	0	0	0	0	0
St Leonards Sub Total	2,000	2,000	16,399	216	16,615	2,000
Total	113,400	113,400	49,788	1,038	50,826	44,650

PROPERTY PORTFOLIO VALUATION FOR 2020/21
(Projected property valuation to 31 March 2021 and 31 March 2022)

Fixed Assets – Land & Buildings	Net Book Value at 01/04/20	Project'd Depn Charge 2020/21	Projected Net Book Value at 31/03/21	Project'd Depn Charge 2021/22	Projected Net Book Value at 31/03/22
	£	£	£	£	£
General					
Moat Park	0	0	0	0	0
Moat Park Playground	0	0	0	0	0
Hawick Golf Course	66,000	0	66,000	0	66,000
Acreknowe Reservoir (Part)	0	0	0	0	0
Williestruther Loch	5,700	0	5,700	0	5,700
Williestruther Cottage	193,998	6,000	187,998	6,000	181,998
Lothian Street Store	17,459	540	16,919	540	16,379
Common Haugh Car Park	82,000	0	82,000	0	82,000
Hawick Moor Racecourse & Bldgs	47,700	2,300	45,400	2,300	43,100
Hawick Moor Shootings	1,500	0	1,500	0	1,500
Woodend Grazings (West)	1,800	0	1,800	0	1,800
Millpath Stables	27,975	1,025	26,950	1,025	25,925
Ca'Knowe Monument	0	0	0	0	0
Volunteer Park & Stand including 3G Pitch and Site (Part of Tennis Court)	404,778	28,225	376,553	28,225	348,328
Hawick Burgh Woodlands	318,000	0	318,000	0	318,000
Woodend Grazings (East)	1,500	0	1,500	0	1,500
Hawick Golf Club Sub Stn Site	750	0	750	0	750
Common Riding	0	0	0	0	0
Haggis Ha/Burnflat Wall	0	0	0	0	0
Williestruther Path	0	0	0	0	0
100 Stairs and Adjacent Land	0	0	0	0	0
Property Expenditure General	-	-	-	-	-
General Sub Total	1,169,160	38,090	1,131,070	38,090	1,092,980
Pilmuir					
Pilmuir Farm	1,992,332	7,667	1,984,665	7,667	1,976,998
Pilmuir Farm Cottage	194,858	5,142	189,716	5,142	184,574
Pilmuir Farm Shed & Silage Pit	0	0	0	0	0
Pilmuir Sub Total	2,187,190	12,809	2,174,381	12,809	2,161,572
St Leonards					
St Leonards Farmhouse Buildings	278,324	6,675	271,649	6,675	264,974
St Leonards Cottage & Park	213,231	6,767	206,464	6,767	199,697
St Leonards Hut	3,000	0	3,000	0	3,000
St Leonards Grazings (Lot 1B)	290,000	0	290,000	0	290,000
St Leonards Horse Gallop	20,000	0	20,000	0	20,000
St Leonards Grazings (Lot 1A)	267,000	0	267,000	-	267,000
St Leonards Sub Total	1,071,555	13,442	1,058,113	13,442	1,044,671
Total	4,427,905	64,341	4,363,564	64,341	4,299,223

Fixed Assets – Moveable Assets	Net Book Value at 31/03/21 £
Official Robes	0
Pictures in Municipal Buildings	0
Provost’s Chain	0
Feu Duty Redemptions	18
Hizzie Leathers	3,000
James Wilson Statue	0
Total	3,018

INVESTMENTS EXTERNALLY MANAGED

Cost of Investment	Units	£
Aegon Asset Management Investment (February 2018)	420,634	455,420
Aegon Fund Rebate (2018-2019)	430	465
Aegon Fund Rebate (2019-2020)	349	389
Aegon Fund Rebate (2020-2021)	326	320
Total Invested to 31 December 2020	421,739	456,594

Value of Investment	£
31 March 2018	453,948
30 June 2018	451,256
30 September 2018	452,981
31 December 2018	428,037
31 March 2019	459,044
30 June 2019	466,824
30 September 2019	467,199
31 December 2019	483,031
31 March 2020	387,110
30 June 2020	417,484
30 September 2020	420,369
31 December 2020	453,792
Unrealised Gain/(Loss) on Investment	(2,802)

Return on Investment from inception	Capital Return %	Total Return %
to 31 March 2018	-0.03	
to 31 March 2019	+3.86	+9.41
to 31 March 2020	-15.16	-5.98
to 30 June 2020	-8.52	+2.76
to 30 September 2020	-7.91	+4.83
to 31 December 2020	-0.61	+14.09

This page is intentionally left blank

Document is Restricted

This page is intentionally left blank

Document is Restricted

This page is intentionally left blank

Document is Restricted

This page is intentionally left blank