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SELKIRK COMMON GOOD FUND SUB-COMMITTEE WEDNESDAY, 9 FEBRUARY 2022

A MEETING of the SELKIRK COMMON GOOD FUND SUB COMMITTEE will be held VIA MS TEAMS on WEDNESDAY, 9 FEBRUARY 2022 at 3.00 pm

J. J. WILKINSON,
Clerk to the Council,

2 February 2022

BUSINESS		
1.	Apologies for Absence	
2.	Order of Business	
3.	Declarations of Interest	
4.	Minute (Pages 3 - 6) Minute of meeting held on 8 December 2021 to be approved and signed. (Copy attached).	2 mins
5.	Monitoring Report for 9 Months to 31 December 2021 and Proposed Budget for Financial Year 2022/23 (Pages 7 - 20) Consider report by Director, Finance & Corporate Governance. (Copy attached).	10 mins
6.	Application for Financial Assistance (Pages 21 - 74) Consider application from Interest Link Borders. (Copy attached).	15 mins
7.	Property Update Consider update by Estates Surveyor.	10 mins
8.	Any Other Items Previously Circulated	
9.	Any Other Items which the Chairman Decides are Urgent	
10.	Items Likely to be taken in Private Before proceeding with the private business, the following motion should be approved:- "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 the relevant paragraphs of Part 1 of Schedule 7A to the aforementioned Act.”	
11.	Minute (Pages 75 - 76) Private Minute of 8 December 2021 to be approved and signed. (Copy attached).	2 mins
12.	Property Update Consider update from Estates Surveyor.	10 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. Edgar (Chairman), C. Cochrane, E. Thornton-Nicol and Community Councillor T. Combe

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**SCOTTISH BORDERS COUNCIL
SELKIRK COMMON GOOD FUND SUB COMMITTEE**

MINUTE of Meeting of the SELKIRK
COMMON GOOD FUND SUB COMMITTEE
conducted remotely by Microsoft Teams on
Wednesday 8 December 2021 at 15.00 pm.

Present:- Councillors G. Edgar (Chairman), C. Cochrane, E. Thornton-Nicol and
Community Councillor I. King

In Attendance:- Principal Solicitor, Treasury Business Partner (S. Halliday), Managing
Solicitor-People and Court (R. Kirk), Estates Surveyor (T. Hill), Democratic
Services Officers (D. Hall & F. Henderson).

1. **MINUTE**

There had been circulated copies of the Minute of the meeting held on 31 August 2021.

DECISION

APPROVED the Minute for signature by the Chairman.

2. **FINANCIAL MONITORING REPORT FOR 6 MONTHS TO 30 SEPTEMBER 2021**

There had been circulated copies of a report by the Executive Director Finance & Regulatory providing details of income and expenditure for the Selkirk Common Good Fund for three months to 30 September 2021, a full year projected out-turn for 2021/22 and projected balance sheet values as at 31 March 2022. Appendix 1 to the report provided the projected income and expenditure position for 2021/22. This showed a projected deficit of £22,067 for the year, which was less than the surplus figure reported at 31 August 2021 due to the approval of repair works at Smedheugh and Linglie farms. Appendix 2 to the report provided the projected balance sheet value as at 31 March 2022 and showed a projected decrease in reserves of £132,148. Appendix 3a to the report provided a breakdown of the property portfolio and a projected rental income and projected net return for 2021/22 together with actual property expenditure to 30 September 2021. Appendix 3b to the report provided a breakdown of the property portfolio and a projected property expenditure for 2021/22 and actual property expenditure to 30 September 2021. Appendix 4 of the report provided a breakdown of the property portfolio detailing projected property valuations at 31 March 2022. Appendix 5 to the report showed the value of the Aegon Asset Management Investment Fund to 30 September 2021.

DECISION

(a) **AGREED the projected income and expenditure for 2021/22 in Appendix 1 to the report as the revised budget for 2021/22;**

(b) **NOTED:**

(i) **the projected balance sheet value as at 31 March 2022 in Appendix 2 to the report**

(ii) **the summary of the property portfolio in Appendices 3 and 4 to the report; and**

(iii) **the current position of the Aegon Asset Management Investment Fund in Appendix 5 to the report.**

3. **CONSULTATION ON HERITABLE AND MOVEABLE ASSET REGISTERS FOR FORMER BURGH OF SELKIRK**

There had been circulated copies of a report by the Principal Solicitor seeking approval of the draft Common Good Registers for the former Burgh of Selkirk and to advise on the next steps in the process for consultation and publication under the Community Empowerment (Scotland) Act 2015. The report explained that under the Community Empowerment (Scotland) Act 2015 the Council was required to establish and maintain a register of property which was held by the authority as part of the Common Good ("a Common Good Register"). Before establishing a Common Good Register, the Act required the Council to publish a list of property that it proposed to include in the Register and consult the public on this list. Council approved the process for compliance with the Community Empowerment (Scotland) Act 2015 on 31 January 2019, and since that date work had been ongoing in consolidating all information held in respect of heritable and moveable Common Good assets. From the work carried out, a draft list of assets considered to be a complete list of heritable and moveable assets held by the Selkirk Common Good had been prepared, and was appended to the report. Two additional assets had been identified and included on the list, the Fletcher Memorial and Selkirk swimming pool. Mrs MacLeod advised that although the consultation would commence before Christmas, the 12 week consultation period would be calculated from January 2022 and the consultation would be widely publicised. Mrs MacLeod expected that the focus would primarily be on art and artefacts and welcomed the wider community having an input into the consultation regardless of the nature of the asset. Mrs MacLeod stressed that once the list had been finalised and published it would still be open to future review.

DECISION

(a) APPROVED the:-

- (iv) contents of the draft list of heritable and moveable property assets held by the Council within the former Burgh of Selkirk;**
- (v) publishing of the draft list to be made available for public consultation for a period of at least twelve weeks;**

(b) NOTED:-

- (i) that following the period of consultation all comments would be brought to the Common Good Fund Sub-Committee for their consideration; and**
- (ii) that the Section 95 Officer would amend the Common Good accounts to include the additional assets identified as Common Good.**

4. **PROPERTY UPDATE**

Ms Tricia Hill, Estates Surveyor, provided a verbal update on Common Good property matters, advising that a scheme of works had been produced for the repairs required at Buxton Bridge. Quotes on the costs involved and a timescale for completion of the works would be provided at the next meeting. Regarding the LiveBorders move from the municipal building, Ms Hill advised that the move was expected to be completed over the winter and she was uncertain about the buildings future use. Ms Hill undertook to request access to the old fire station to allow the inspection of Common Good owned assets stored there.

DECISION

NOTED the verbal property update.

5. **URGENT BUSINESS**

Under Section 50B(4)(b) of the Local Government (Scotland) Act 1973, the Chairman was of the opinion that the item dealt with in the following paragraphs should be considered at the meeting as a matter of urgency, in view of the need to make an early decision or to keep Members informed.

6. SELKIRK MUSICAL THEATRE COMPANY

With reference to paragraph 3.3 of the Minute of the meeting held on 2 July 2020, where an application in the sum of £1,500 towards the cost of the February 2021 production had been considered and agreed in principle, subject to covid restrictions. The production had been unable to proceed in 2021 and the funding was being sought for the 2022 production. Mr Kirk advised that if the finances were available then the grant could be approved.

DECISION

AGREED that funding in the sum of £1500 be granted to the Selkirk Musical Theatre Company towards the costs for the 2022 production.

DECLARATION OF INTEREST

Councillor Cochrane declared an interest in the following item of business in terms of Section 5 of the Councillors Code of Conduct and took no part in the discussion.

7. SELKIRK BIDS

With reference to paragraph 5 of the Minute of the meeting held on 19 February 2020 an update was provided on a previous application for funding from Selkirk BIDS. Mr David Anderson joined the meeting via Microsoft Teams and explained that the initial application for £9995 had been granted in principle, subject to the provision in writing of certain information to satisfy concerns raised by the Sub-Committee. Mr Anderson explained that the application had been for a contribution towards the replacement of the town's existing CCTV cameras. Meetings had subsequently been held with Police Scotland, who were supportive of the replacement of the cameras. Regarding planning matters, planning permission was required for 3 sites and this was being sought prior to an application for funding being submitted. The matter of data protection and access was still outstanding and being discussed. In terms of ownership of the system once BIDS had reached the end of its lifespan, Mr Anderson advised that a clause existed that stipulated that assets would transfer to the Community Council or the Chamber of Trade and that a destruction policy also existed. Members thanked Mr Anderson for his update and advised that once the outstanding areas of concern had been addressed an application for funding would be considered at a future meeting.

DECISION

NOTED the update.

8. PRIVATE BUSINESS

DECISION

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 the appropriate paragraphs of Part I of Schedule 7A to the Act

SUMMARY OF PRIVATE BUSINESS

9. MINUTE

The private section of the Minute of 31 August 2021 was approved.

10. PROPERTY UPDATE

Members considered a briefing note by the Estates Surveyor giving an update on repair and maintenance issues relating to Common Good property.

The meeting concluded at 3.55 pm



MONITORING REPORT FOR 9 MONTHS TO 31 DECEMBER 2021 AND PROPOSED BUDGET FOR FINANCIAL YEAR 2022/23

Report by Director, Finance & Corporate Governance

SELKIRK COMMON GOOD FUND SUB-COMMITTEE

9 February 2022

1 PURPOSE AND SUMMARY

- 1.1 This report provides the details of the income and expenditure for the Selkirk Common Good Fund for nine months to 31 December 2021, a full year projected out-turn for 2021/22, projected balance sheet values as at 31 March 2022 and proposed budget for 2022/23.**
- 1.2 Appendix 1 provides the projected income and expenditure position for 2021/22. This shows a projected deficit of £22,067 for the year.
- 1.3 Appendix 2 provides a projected balance sheet value as at 31 March 2022. It shows a projected decrease in reserves of £124,564.
- 1.4 Appendix 3a provides a breakdown of the property portfolio showing projected rental income and projected net return for 2021/22 and actual property income to 31 December 2021.
- 1.5 Appendix 3b provides a breakdown of the property portfolio showing projected property expenditure for 2021/22 and actual property expenditure to 31 December 2021.
- 1.6 Appendix 4 provides a breakdown of the property portfolio showing projected property valuations at 31 March 2022.
- 1.7 Appendix 5 shows the value of the Aegon Asset Management Investment Fund to 31 December 2021.

2 RECOMMENDATIONS

- 2.1 It is recommended that the Common Good Fund Sub-Committee:**
 - (a) Agrees the projected income and expenditure for 2021/22 in Appendix 1;**
 - (b) Agrees the proposed budget for 2022/23 as shown in Appendix 1;**
 - (c) Notes the projected balance sheet value as at 31 March 2022 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 2021, projections to 31 March 2022 and proposed budgets for 2022/23. The report also contains a projected balance sheet for the Common Good Fund as at 31 March 2022 and 31 March 2023.

4 FINANCIAL POSITION 2021/22

4.1 Appendix 1 provides details on income and expenditure for the 2021/22 financial year. The projected net position for the year is a deficit of £22,067. Also included is the proposed budget for 2022/23.

4.2 Income & Expenditure – Property Income

Rental income for 2021/22 is shown in Appendices 1 & 3a, with Appendix 3a detailing the projected annual rental income by individual property. 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 outturn position shows an amount of £50 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 £9,491 which is estimated at 4.5% return in the current year as a result of the market value dropping due to the impact of the COVID-19, with the proposed budget for 2022/23 returning to the 5% target and the monthly distribution profile projections provided by Aegon. The position will be monitored closely with Aegon Asset Management.
- (b) Included within other income is a rebate from Aegon Asset Management of £124 which, along with the £56 received in March 2021, has been re-invested to purchase an additional 165 units.

4.4 Income & Expenditure – Property Expenditure

- (a) The property expenditure for 2021/22 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 2022/23 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 2022/23. 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 2022, are shown below:

Grant Recipients	Approved	£
Approved and Paid to 31 December 2021		
Selkirk Regeneration Company	31/08/21	7,500
Total Paid to 31 March 2022		7,500
Approved but not paid		
Selkirk Musical Theatre Group (see Note(a) below)	02/07/20	1,500
Total Grants Approved		9,000
Approved Budget 2021/22		21,800
(Unallocated)/Overallocated Budget		(12,800)

(a) Grant approved subject to the condition that, under COVID-19 restrictions, should the production not go ahead then the grant will not be paid out.

The budget for 2022/23 is proposed at £20,650, which is the average of the previous 3 years grant expenditure.

4.6 Income & Expenditure – Central Support Service Charge

The proposed charge for 2022/23 is currently estimated using a 2% uplift on the 2021/22 charge. This is subject to revision once a full Service Charge Review has been completed and approved by Council.

4.7 Income & Expenditure – Depreciation Charge

The projected depreciation charge for the year is £110,081. 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.

4.8 Appendix 2 provides the balance sheet value to 31 March 2021, the projected movement in year and a projected balance as at 31 March 2022; along with projected balance to 31 March 2023.

4.9 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 actual values of the individual properties at 1 April 2021, projected depreciation charges for 2021/22 and projected values at 31 March 2022; along with projected value at 31 March 2023.

4.10 Balance Sheet – Investment Fund

The fund has a 3.93% unrealised gain in market value since investment, largely due to continued volatility in investment markets. Overall, however, taking account of the income received the fund has achieved a return of 25.02% since investment in February 2018.

4.11 Balance Sheet – Cash Balance

The cash held by the fund is projected to be £13,725 at 31 March 2022 and is detailed below:

Cash Balance	£
Opening Balance at 1 April 2021	66,038
Projected deficit for year from Income & Expenditure statement	(22,067)
Net Cash Movement in Debtors/Creditors	0
Investment in Aegon Asset Management	(30,000)
Rebate Investment in Aegon	(246)
Projected Closing Balance at 31 March 2022	13,725

4.12 Balance Sheet – Capital Reserve

The projections for the Capital Reserves include the unrealised gain for the Aegon Asset Management Fund as at 31 March 2021, with an estimate for the current years' movement based on the market position at 31 December 2021.

5 IMPLICATIONS

5.1 Financial

There are no further financial 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 the benchmark.

5.3 Intergrated 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 Sustainable Development Goals

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 Climate Change

There are no effects on climate change 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 Data Protection Impact Statement

There are no personal data implications arising from the proposals contained in this report.

5.8 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, Director (People Performance & Change), the Clerk to the Council and Communications have been consulted and their appropriate comments have been incorporated into this report.

Approved by

David Robertson
Director, Finance & Corporate Governance

Signature

Author(s)

Kirsty Robb	Pensions & Investments Manager - Tel: 01835 825249
Sara Halliday	Treasury Business Partner - Tel: 01835 824000 Extn5854

Background Papers:

Previous Minute Reference: Selkirk Common Good Committee 8 December 2021

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**SELKIRK COMMON GOOD FUND
PROJECTED INCOME AND EXPENDITURE 2021/22 AND 2022/23**

APPENDIX 1

	Actuals at 31/12/21	Full Year Approved Budget 2021/22	Full Year Projected Out-turn 2021/22	Full Year Projected Over/ (Under) Spend 2021/22	Full Year Proposed Budget 2022/23	Para Ref	Comments
	£	£	£	£	£		
Property Income							
Rental Income	(85,123)	(63,731)	(63,731)	0	(63,731)	4.2	
Non-Property Related Income							
Interest on Cash deposited with Council		(50)	(50)	0	(50)	4.3	
Investment Funds – Dividends Rec'd	(7,051)	(9,491)	(9,491)	0	(11,921)	4.3	Est. 4.5% / 5% return
Realised Gain on Disinvestment	0	0	0	0	0	4.3	
Other Income	(124)	(260)	(260)	0	(260)	4.3	
Total Income	(92,298)	(73,532)	(73,532)	0	(75,962)		
Property Expenditure							
Property Costs – General	12,319	62,600	62,600	0	10,000	4.4	
Total Property Expenditure	12,319	62,600	62,600	0	10,000		
Grants & Other Donations	7,500	21,800	21,800	0	20,650	4.5	3 yr average
Central Support Service Charge	11,199	11,199	11,199	0	11,422	4.6	Subject to review
Depreciation							
Depreciation Charge	0	110,081	110,081	0	110,081	4.7	
Contribution from Revaluation Reserve	0	(110,081)	(110,081)	0	(110,081)	4.7	
Net impact of Depreciation on Revenue Reserve	0	0	0	0	0		
Total Net (Surplus)/Deficit for year	(61,280)	22,067	22,067	0	(33,890)		

PROJECTED BALANCE SHEET VALUE AT 31 MARCH 2022 AND MARCH 2023

	Opening Balance at 01/04/21 £	Projected Movement in Year £	Projected Closing Balance at 31/03/22 £	Projected Closing Balance at 31/03/23 £
Fixed Assets				
Land & Buildings	3,790,811	(110,081)	3,680,730	3,570,649
Moveable Assets	1,500	0	1,500	1,500
Total Fixed Assets	3,792,311	(110,081)	3,682,230	3,572,149
Capital in Investment Funds				
Investment Fund Book Value	228,342	30,246	258,588	258,834
Unrealised Gains/(Loss)	2,038	7,650	9,688	9,688
Market Value	230,380	37,896	268,276	268,522
Current Assets				
Debtors	7,405	0	7,405	7,405
Cash deposited with SBC	66,038	(52,313)	13,725	47,369
Total Current Assets	73,443	(52,313)	21,130	54,774
Current Liabilities				
Creditors	(2,550)	0	(2,550)	(2,550)
Receipts in Advance	(2,585)	0	(2,585)	(2,585)
Total Current Liabilities	(5,135)	0	(5,135)	(5,135)
Net Assets	4,090,999	(124,498)	3,966,501	3,890,310
Funded by:				
Reserves				
Revenue Reserve	(122,042)	22,067	(99,975)	(133,865)
Capital Reserve	(197,038)	(7,650)	(204,688)	(204,688)
Revaluation Reserve	(3,771,919)	110,081	(3,661,838)	(3,551,757)
Total Reserves	(4,090,999)	124,498	(3,966,501)	(3,890,310)

PROPERTY PORTFOLIO PERFORMANCE FOR 2021/22
(Actual income to 31 December 2021 and projected 2022/23)

Rental Income – Land & Buildings	2021/22				2022/23	
	Approv'd Budget 2021/22	Project'd Out-turn 2021/22	Actual As at 31/12/21	Project'd Net (Return) /Loss	Propos'd Budget	Propos'd Net Return
	£	£	£	£	£	£
The Green Hut	(2,350)	(2,350)	0	(2,350)	(2,350)	(2,350)
Town Hall Clock	0	0	0	0	0	0
Pant Well Monument	0	0	0	0	0	0
Victoria Hall Caretakers Flat	0	0	0	0	0	0
Victoria Hall	0	0	0	0	0	0
Pringle Park	0	0	0	0	0	0
Victoria Park Pavilion site	(200)	(200)	(233)	(200)	(200)	(200)
Pringle Park Play Area	0	0	0	0	0	0
Selkirk Golf Course	0	0	0	0	0	0
South Common Farm	(9,500)	(9,500)	(10,925)	(8,250)	(9,500)	(9,500)
Smedheugh Farm	(23,500)	(23,500)	(38,971)	2,825	(23,500)	(23,500)
Selkirk Hill Grazings	(410)	(410)	(410)	9,590	(410)	9,590
Linglie Farm	(7,300)	(7,300)	(18,767)	17,725	(7,300)	(7,300)
Victoria Park & Caravan Site	0	0	0	0	0	0
26 Market Place	(4,160)	(4,160)	(4,853)	(4,160)	(4,160)	(4,160)
28 Market Place	(5,600)	(5,600)	(6,254)	(5,600)	(5,600)	(5,600)
Selkirk Town Hall	0	0	0	0	0	0
South Common Plantations	0	0	0	0	0	0
Smedheugh Farm Shootings	(200)	(200)	(250)	(200)	(200)	(200)
Smedheugh Plantations	0	0	0	0	0	0
Linglie Plantations	0	0	0	0	0	0
Linglie Farm Shootings	0	0	0	0	0	0
Linglie Mast Site	(10,311)	(10,311)	(4,210)	(10,311)	(10,311)	(10,311)
South Common Farm Shootings	(200)	(200)	(250)	(200)	(200)	(200)
Bog Park Recreation Area	0	0	0	0	0	0
Shawburn Amenity Ground	0	0	0	0	0	0
Shawburn Toll Embankment	0	0	0	0	0	0
Bog Park Playground	0	0	0	0	0	0
Victoria Park Play Area	0	0	0	0	0	0
Civic Amenity Site	0	0	0	0	0	0
Rosebank Quarry Former Tip Site	0	0	0	0	0	0
Rosebank Quarry Play Area	0	0	0	0	0	0
Shawpark Road Development Site	0	0	0	0	0	0
River Ettrick Salmon Fishing Right	0	0	0	0	0	0
Sir Walter Scott Statue	0	0	0	0	0	0
Total	(63,731)	(63,731)	(85,123)	(1,131)	(63,731)	(53,731)

SELKIRK COMMON GOOD FUND
PROPERTY PORTFOLIO PERFORMANCE FOR 2021/22
(Actual expenditure to 31 December 2021 and projected 2022/23)

APPENDIX 3b

Property Expenditure – Land & Buildings	2021/22					2022/23
	Approv'd Budget	Project'd Budget	Actual (Repair & Maint)	Actual (Other)	Actual Total	Propos'd Budget
	£	£	£	£	£	£
The Green Hut	0	0	0	0	0	0
Town Hall Clock	0	0	0	0	0	0
Pant Well Monument	0	0	0	0	0	0
Victoria Hall Caretakers Flat	0	0	0	0	0	0
Victoria Hall	0	0	0	0	0	0
Pringle Park	0	0	0	0	0	0
Victoria Park Pavilion site	0	0	0	0	0	0
Pringle Park Play Area	0	0	0	0	0	0
Selkirk Golf Course	0	0	0	0	0	0
South Common Farm	1,250	1,250	799	0	799	0
Smedheugh Farm	26,325	26,325	1,124	0	1,124	0
Selkirk Hill Grazings	10,000	10,000	10,000	0	10,000	10,000
Linglie Farm	25,025	25,025	488	0	488	0
Victoria Park & Caravan Site	0	0	94	0	94	0
26 Market Place	0	0	0	(75)	(75)	0
28 Market Place	0	0	0	(111)	(111)	0
Selkirk Town Hall	0	0	0	0	0	0
South Common Plantations	0	0	0	0	0	0
Smedheugh Farm Shootings	0	0	0	0	0	0
Smedheugh Plantations	0	0	0	0	0	0
Linglie Plantations	0	0	0	0	0	0
Linglie Farm Shootings	0	0	0	0	0	0
Linglie Mast Site	0	0	0	0	0	0
South Common Farm Shootings	0	0	0	0	0	0
Bog Park Recreation Area	0	0	0	0	0	0
Shawburn Amenity Ground	0	0	0	0	0	0
Shawburn Toll Embankment	0	0	0	0	0	0
Bog Park Playground	0	0	0	0	0	0
Victoria Park Play Area	0	0	0	0	0	0
Civic Amenity Site	0	0	0	0	0	0
Rosebank Quarry Former Tip Site	0	0	0	0	0	0
Rosebank Quarry Play Area	0	0	0	0	0	0
Shawpark Road Development Site	0	0	0	0	0	0
River Ettrick Salmon Fishing Right	0	0	0	0	0	0
Sir Walter Scott Statue	0	0	0	0	0	0
Total	62,600	62,600	12,505	(186)	12,319	10,000

PROPERTY PORTFOLIO VALUATION FOR 2021/22

(Projected property valuation to 31 March 2022 and 31 March 2023)

Fixed Assets – Land & Buildings	Net Book Value at 01/04/21 £	Project'd Depn Charge 2021/22 £	Project'd Net Book Value at 31/03/22 £	Project'd Depn Charge 2022/23 £	Project'd Net Book Value at 31/03/23 £
The Green Hut	3,300	0	3,300	0	3,300
Town Hall Clock	0	0	0	0	0
Pant Well Monument	0	0	0	0	0
Victoria Hall Caretakers Flat	52,287	3,857	48,430	3,857	44,573
Victoria Hall	807,733	53,671	754,062	53,671	700,391
Pringle Park	0	0	0	0	0
Victoria Park Pavilion site	4,000	0	4,000	0	4,000
Pringle Park Play Area	0	0	0	0	0
Selkirk Golf Course	152,000	0	152,000	0	152,000
South Common Farm	432,073	6,463	425,610	6,463	419,147
Smedheugh Farm	1,060,500	19,750	1,040,750	19,750	1,021,000
Selkirk Hill Grazings	36,000	0	36,000	0	36,000
Linglie Farm	706,398	6,800	699,598	6,800	692,798
Victoria Park & Caravan Site	0	0	0	0	0
26 Market Place	28,582	3,160	25,422	3,160	22,262
28 Market Place	35,400	4,000	31,400	4,000	27,400
Selkirk Town Hall	130,238	12,380	117,858	12,380	105,478
South Common Plantations	9,000	0	9,000	0	9,000
Smedheugh Farm Shootings	1,000	0	1,000	0	1,000
Smedheugh Plantations	35,000	0	35,000	0	35,000
Linglie Plantations	22,500	0	22,500	0	22,500
Linglie Farm Shootings	3,250	0	3,250	0	3,250
Linglie Mast Site	88,000	0	88,000	0	88,000
South Common Farm Shooting	1,000	0	1,000	0	1,000
Bog Park Recreation Area	0	0	0	0	0
Shawburn Amenity Ground	40,000	0	40,000	0	40,000
Shawburn Toll Embankment	0	0	0	0	0
Bog Park Playground	0	0	0	0	0
Victoria Park Play Area	0	0	0	0	0
Civic Amenity Site	109,800	0	109,800	0	109,800
Rosebank Quarry Former Tip Site	0	0	0	0	0
Rosebank Quarry Play Area	0	0	0	0	0
Shawpark Road Development Site	32,000	0	32,000	0	32,000
River Ettrick Salmon Fishing Right	750	0	750	0	750
Sir Walter Scott Statue	0	0	0	0	0
Total	3,790,811	110,081	3,680,730	110,081	3,570,649

Fixed Assets – Moveable Assets	Net Book Value at 31/03/22	Projected Net Book Value at 31/03/23
	£	£
Provosts Badge & Chain	0	0
Treasurer’s Badge & Chain	0	0
Baillies Badges & Chains	0	0
Burgess Cup	0	0
Burgess Roll	0	0
Silver Arrow Display Case	1,500	1,500
Haining Painting	0	0
Total	1,500	1,500

INVESTMENTS EXTERNALLY MANAGED

Cost of Investment	Units	£
Aegon Asset Management Investment (February 2018)	168,040	181,938
Aegon Asset Management Investment (March 2018)	46,331	50,000
Aegon Asset Management Investment (August 2018)	69,335	75,000
Aegon Asset Management Disinvestment (March 2019)	(37,216)	(40,294)
Aegon Fund Rebate – (2018-2019)	290	313
Aegon Asset Management Disinvestment (June 2019)	(36,052)	(39,033)
Aegon Fund Rebate – (2019-2020)	184	204
Aegon Fund Rebate – (2020-2021)	213	214
Aegon Asset Management Investment (September 2021)	27,076	30,000
Aegon Fund Rebate – (2021-2022)	165	180
Total Invested to 31 December 2021	238,366	258,522

Value of Investment	£
31 March 2018	231,938
31 March 2019	269,040
31 March 2020	193,744
31 March 2021	230,380
30 June 2021	231,154
30 September 2021	258,943
31 December 2021	268,210
Increase/(Decrease) from Total Cash Invested	9,688

Return on Investment from inception	Capital Return %	Total Return %
to 31 March 2018	-0.30	
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
to 31 March 2021	+0.78	+16.84
to 30 June 2021	+1.10	+18.71
to 30 September 2021	+0.36	+19.52
to 31 December 2021	+3.93	+25.02

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Common Good Fund: Application Form for 2021/22*

*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 Central Borders (Selkirk Residents)
The name of the Common Good Fund that you are applying to:	Selkirk

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. Founded by carers in 1990, 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)

(i.e. will it increase access, improve quality of life etc.)

From April 2022-March 2023, developing existing work, our Central Borders project will improve the quality of life of 10 members with learning disabilities aged 12-70 who live in Selkirk and 15 family carers. 10 Selkirk volunteers aged 15+ will become more confident making friends with people with learning disabilities.

Although all group activities will be in Selkirk, some activities will include members who live outside Selkirk: these members are not counted as beneficiaries or included in the budget.

7 members will be in our befriending groups:
 Three age-based befriending groups, meeting fortnightly on weekday evenings (with additional Zoom meetings open to members of all ages). Groups will meet at Selkirk Cricket Club. Activities will be similar to mainstream youth or social groups: art, crafts, music, drama, cookery & festive parties. If pandemic restrictions prevent physical sessions, meetings will take place on Zoom, with activity materials and ingredients delivered to members’ and volunteers’ homes.

A weekly in-school group at Selkirk High School in the autumn term will reach members with more serious personal care/health needs.

3 members will meet 1:1 with volunteers weekly or fortnightly and go out for walks, coffee, sightseeing, sports etc. If pandemic restrictions make this impossible they will maintain contact on the phone or over Zoom.

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
- Films, for example of drama performances.

Our June 2021 Evaluation produced survey returns from 40% of Central Borders members, all of whom felt all the outcomes, and 45% of Central Borders carers, all of whom 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)

Tell us what activities you plan to carry out and how you will deliver it.

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.

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.

As acknowledged in Scottish Borders Learning Disabilities, Children's and Carers' Plans, there is a great need for these types of social inclusion and respite activities in Scottish Borders and relatively little provision.

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

We raise funding from a wide variety of sources, such as National Lottery Community Fund, Children in Need, Better Breaks, Gannochy Trust, Garfield Weston Foundation, Bank of Scotland Foundation and local fundraising. This approach has sustained us successfully since 1990.

We have applied to many funders outside the Borders but there is extreme competition for grants and we will have a funding gap of £2,500 re the Selkirk element of our Central Borders project in 2022-23.

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 assistants working total of 11hrs per week)	9,555
Staff travel & training & volunteer recruitment, travel & training	620
Group costs: Sessional Staff, Activities & materials, Tutors, Venue	2,500
Office & administration (rent, telephone, postage, stationery, insurance, payroll, accountancy)	1,000
Total Expenditure	13,675
How much would you like from the Common Good Fund?	Up to £2,500 for Group costs
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>As an organisation, supporting 200 members across the Scottish Borders, we received funding of £624,244 from 38 external funders between April 2019 and March 2021: 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 2016-2019 we received £802,572 from the same funders and a further 10 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, a grant of £6,129 from the Eildon Localities Fund in 2019 and £5,000 in March 2021 from SBC Community Fund (Eildon) for salaries.</p> <p>We appreciate we have already drawn from the Eildon Area funds twice in the last three years. If the committee are happy to make us a grant, we would understand if the committee asked us to have a break before applying again.</p>		

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

	Amount	Purpose
National Lottery Community Fund	7,000	Salaries and Office & Administration Secured
Children in Need	3,555	Salaries Secured

Wood Foundation	620	Recruitment, travel & training Secured
Total	£11,175	

Individual/Group/Organisation details:	
Contact Name:	Andrew Findlay
Position in Group/Org: (if appropriate)	Project Co-ordinator
Home Address:	Fawside Lodge, Gordon, Berwickshire
Post Code:	TD3 6JZ
Telephone Number:	07785 734992
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"/>
<p>Explain how your project complies with the obligations contained in the Equality Act 2010</p> <p>Equality & Diversity Policy attached</p> <p>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.</p> <p>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).</p>

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.
<p>Adult & Child Protection Policies attached.</p> <p>They are written to dovetail with the Scottish Borders statutory protection system and reviewed annually (last in Dec 2021).</p>

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 completed form and supporting documents should be submitted to Democratic Services, Scottish Borders Council, Council Headquarters, Newtown St Boswells, TD6 0SA. Email: compap@scotborders.gov.uk Telephone: 01835 825005

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Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Interest Link Borders

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

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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Report of the Trustees	2 to 4
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**Reference and Administrative Details
for the Year Ended 31 March 2021**

TRUSTEES	K Wood Convenor Ms E J Irvine Vice Convenor Ms S Scott-Aiton Treasurer C Douglas R Hemming (appointed 20/11/20) Ms D Lawrie Ms C E Ledsham (resigned 22/1/21)
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

Report of the Trustees for the Year Ended 31 March 2021

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 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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.

We were founded in 1990, and have 4 local Branches (Berwickshire, Central Borders, Roxburgh and Tweeddale) covering the Scottish Borders. Each Branch has a paid Co-ordinator and Assistant, and our Board and Branch Committees comprise members with learning disabilities, carers, volunteers and third sector care providers. Our projects are free of charge apart from small contributions to some 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 (and/or autism for those aged under 25).

Currently 270 members with learning disabilities are registered with us, and we have 190 volunteers of all ages and from all walks of life, including 60 recruited from schools and Borders College. It is a rewarding and enriching role, making a significant and visible impact on members and leading to highly valued friendships.

There is no time limit on friendships, and we aim to provide longterm support that will particularly help at times of transition. We hold the Approved Provider Standard for Befriending Services and the Queen's Award for Voluntary Service.

The need for the service:

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.

Friendships are essential for human happiness and our volunteers are sometimes the only people in members' 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.

ACHIEVEMENT AND PERFORMANCE

The service was particularly needed in 2020-21 because day centres and statutory respite did not operate and schools, Borders College and supported employment services were closed for most of the year. In response we increased the frequency of our contact with members (from fortnightly to weekly in many cases), and included family carers and siblings in activities where possible.

Activities

Members and volunteers in 1:1 links are matched on various factors, such as age, interests and location. They meet regularly for community activities and friendships often last 5 years or more. COVID-19 meant meeting up by telephone, videocall or as penpals for most of the year, often providing the sole source of social contact for members.

We have over 20 befriending groups across the region, operating like mainstream youth and adult social groups, but with a 50:50 member to volunteer split. Groups usually meet in community venues or in-school, but sessions shifted to Zoom during the pandemic, with activity materials home-delivered. Drama, film, music, cookery, gardening, arts and crafts all adapted well to the new medium. Some of our usual groups merged for Zoom, but new special interest groups (e.g. gardening and rugby) ran, along with general drop-in sessions. Some members and volunteers from groups were also linked 1:1.

Interest Link Borders

Report of the Trustees for the Year Ended 31 March 2021

We provided devices and connections where needed, but only around 70% of members were able to join our Zoom sessions so distance activities such as WhatsApp, Facebook and hard copy newsletters were sustained throughout the year to ensure no-one was left behind.

We supported a total of 205 members during the year. 68 were primarily in 1:1 links and 137 primarily in befriending groups, but there was a lot of crossover due to the nature and range of activities.

Impact

Surveys in September 2020 and June 2021 covered the 2020-21 financial year, and showed high outcome levels: In both surveys, 98% of members reported the distance service had maintained and developed their friendships. 95% of volunteers said the same.

Members also said our activities improved their:

- Happiness/mental wellbeing: 96% in Sept, 100% in June
- Confidence: 98% Sept & 95% June
- Self-esteem: 100% both surveys
- Social & communication skills: 96% Sept and distance social skills: 90% June

Over 90% of carers in both surveys said there had been benefit to their own wellbeing and/or the sustainability of their caring role. 98% reported benefits to those they cared for.

Over 90% of members and carers said the need for the service had increased and that they were happy with the distance service.

More evaluation evidence can be found at www.interestlink.org.uk on the Impact and Library pages.

Voluntary help and gifts in kind

The directors are very grateful for the continued support given by unpaid volunteers. It is estimated that around 14,000 hours of volunteer time were given. At the UK national average wage of £17.29 per hour, this values volunteer time at around £242,060. This does not include the added value created by the special nature of the befriending relationship: a 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 2020-21, Interest Link Borders received total funding of £333,576 (2020: £290,668) as detailed at note 15 on page 15 of these accounts. In addition general funding of £39,037 (2020: £34,361) was raised from service agreements, voluntary donations, local fundraising, sponsorship, bank interest and miscellaneous sources.

The accounts show net incoming resources for the year, per page 6, of £21,888 (2020: incoming £29,472) which, when added to total funds brought forward at 31st March 2020, gives total funds of £276,172 as at 31st March 2021, comprising £108,798 on the General Fund and £167,374 on the Restricted Fund, details of which are included at note 15 on page 14 of these accounts.

Funding of £270,000 has been raised for 2021-22 from a wide range of bodies including Agnes Hunter Trust, Baily Thomas Charitable Fund, Bank of Scotland Foundation, Children in Need, Creative Scotland, Gannochy Trust, Garfield Weston Foundation, Henry Smith Charity, Hugh Fraser Foundation, National Lottery Community Fund, Robertson Trust, RS MacDonald Charitable Trust, Scottish Borders Council, Scottish Government's Short Breaks Fund and Stafford Trust. 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.

Interest Link Borders

**Report of the Trustees
for the Year Ended 31 March 2021**

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 £108,798 (2020: £86,910) and the charity will make best efforts to continue strengthening these reserves over the coming years.

FUTURE PLANS

In 2021-22 we will transition back to face-to-face services, while retaining a level of online distance delivery as a complement and backup.

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 on21/8/21..... 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 2021 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:26/8/21.....

Interest Link Borders

Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,845	333,576	338,421	291,966
Charitable activities					
Befriending Services	4	22,020	-	22,020	24,905
Investment income	3	1,582	-	1,582	1,750
Other income		10,590	-	10,590	6,409
Total		<u>39,037</u>	<u>333,576</u>	<u>372,613</u>	<u>325,030</u>
EXPENDITURE ON					
Raising funds	5	442	15,241	15,683	13,987
Charitable activities					
Befriending Services	6	16,707	264,304	281,010	281,571
Total		<u>17,149</u>	<u>279,544</u>	<u>296,693</u>	<u>295,558</u>
NET INCOME		<u>21,888</u>	<u>54,032</u>	<u>75,920</u>	<u>29,472</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		86,910	113,342	200,252	170,780
TOTAL FUNDS CARRIED FORWARD		<u><u>108,798</u></u>	<u><u>167,374</u></u>	<u><u>276,172</u></u>	<u><u>200,252</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Interest Link Borders

**Statement of Financial Position
31 March 2021**

	Notes	31/3/21 £	31/3/20 £
CURRENT ASSETS			
Cash at bank		302,263	220,228
		<u>302,263</u>	<u>220,228</u>
CREDITORS			
Amounts falling due within one year	13	(26,091)	(19,976)
		<u>276,172</u>	<u>200,252</u>
NET CURRENT ASSETS			
		276,172	200,252
TOTAL ASSETS LESS CURRENT LIABILITIES			
		276,172	200,252
NET ASSETS		<u>276,172</u>	<u>200,252</u>
FUNDS	15		
Unrestricted funds		108,798	86,910
Restricted funds		167,374	113,342
		<u>276,172</u>	<u>200,252</u>
TOTAL FUNDS			
		<u>276,172</u>	<u>200,252</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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

..... 21/8/21 and were signed on its behalf by:

..... 

S Scott-Aiton - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

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.

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
Gifts	-	-	-	4
Donations	4,845	-	4,845	1,289
Grants	-	333,576	333,576	290,673
	<u>4,845</u>	<u>333,576</u>	<u>338,421</u>	<u>291,966</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
Deposit account interest	1,582	-	1,582	1,750
	<u>1,582</u>	<u>-</u>	<u>1,582</u>	<u>1,750</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/21 £	31/3/20 £
Fundraising events	Befriending Services	24	2,909
SBC service contract	Befriending Services	21,996	21,996
		<u>22,020</u>	<u>24,905</u>

5. RAISING FUNDS**Raising donations and legacies**

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
Staff costs	-	12,037	12,037	11,637
Rent & accommodation	-	180	180	250
General office costs	-	2,959	2,959	644
Staff travel costs	-	65	65	355
Fundraising event costs	442	-	442	1,101
	<u>442</u>	<u>15,241</u>	<u>15,683</u>	<u>13,987</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Befriending Services	274,421	6,589	281,010

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/21 £	31/3/20 £
Staff costs	204,774	185,627
Sessional staff	2,183	2,310
Staff travel costs	2,216	9,063
Staff training	465	889
Volunteer recruit & advertise	-	926
Volunteer training	1,565	1,737
1:1 Volunteer activity costs	1,170	2,689
1:1 Volunteer travel expenses	920	3,332
Group activity costs	22,783	12,198
Group travel expenses	290	15,874
Group venue hire	4,647	9,184
Group tutor fees	10,323	8,564
Rent & accommodation	6,014	7,192
General office costs	13,917	9,140
Subscriptions	510	235
Insurance	1,081	1,082
Payroll administration	706	529
Evaluation	406	630
Staff recruitment	451	-
Overnight trip activity costs	-	2,384
Overnight trip travel costs	-	554
	<u>274,421</u>	<u>274,139</u>

8. SUPPORT COSTS

	Governance costs £
Befriending Services	6,589

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

8. SUPPORT COSTS - continued

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

Governance costs

	31/3/21 Befriending Services £	31/3/20 Total activities £
Wages	2,119	2,065
Social security	186	166
Pensions	102	96
Committee meetings	500	1,568
Independent Examiners' fee	3,420	3,336
Bank charges	262	201
	<u>6,589</u>	<u>7,432</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

During the year 3 Trustees (2020: 4 Trustees) received reimbursement of expenses for travel and attending meetings of £112 (2020: £1,094).

The treasurer also received £500 as an honorarium (2020: £500).

10. STAFF COSTS

	31/3/21 £	31/3/20 £
Wages and salaries	192,587	174,159
Social security costs	10,412	9,882
Other pension costs	16,219	15,550
	<u>219,218</u>	<u>199,591</u>

During the year, a total of key management personnel compensation of £29,658 was paid.

The weekly equivalent number of full-time staff during the year was 8 (2020: 7).

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

	31/3/21	31/3/20
Employees	<u>13</u>	<u>12</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AT 31 MARCH 2020	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,299	290,667	291,966
Charitable activities			
Befriending Services	24,905	-	24,905
Investment income	1,750	-	1,750
Other income	6,409	-	6,409
Total	<u>34,363</u>	<u>290,667</u>	<u>325,030</u>
 EXPENDITURE ON			
Raising funds	1,101	12,886	13,987
Charitable activities			
Befriending Services	14,915	266,656	281,571
Total	<u>16,016</u>	<u>279,542</u>	<u>295,558</u>
 NET INCOME	<u>18,347</u>	<u>11,125</u>	<u>29,472</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	68,560	102,220	170,780
 TOTAL FUNDS CARRIED FORWARD	<u><u>86,907</u></u>	<u><u>113,345</u></u>	<u><u>200,252</u></u>
 12. TANGIBLE FIXED ASSETS			Computer and office equipment £
COST			
At 1 April 2020 and 31 March 2021			<u>1,209</u>
DEPRECIATION			
At 1 April 2020 and 31 March 2021			<u>1,209</u>
NET BOOK VALUE			
At 31 March 2021			<u><u>-</u></u>
At 31 March 2020			<u><u>-</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade creditors	18,745	9,499
Accrued expenses	7,346	10,477
	<u>26,091</u>	<u>19,976</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31/3/21 Total funds	31/3/20 Total funds
	£	£	£	£
Current assets	123,015	179,248	302,263	220,228
Current liabilities	(14,217)	(11,874)	(26,091)	(19,976)
	<u>108,798</u>	<u>167,374</u>	<u>276,172</u>	<u>200,252</u>

Interest Link Borders

**Notes to the Financial Statements - continued for the
Year Ended 31 March 2021**

15 MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	86,910	21,888	108,798
Restricted funds			
Agnes Hunter Trust	4,508	(4,508)	-
Bank of Scotland Foundation	7,739	7,261	15,000
Befriending Networks Befriending Fund	-	475	475
Better Breaks Fund	-	13,000	13,000
Blackhill Windfarm Community Fund	-	1,980	1,980
Children in Need	1,352	5,541	6,893
Children in Need Next Steps	-	3,892	3,892
Communities Recovery Fund	-	2,370	2,370
Co-operative Community Fund	2,704	(2,704)	-
Corra Foundation	1,000	(1,000)	-
Creative Breaks	-	4,230	4,230
Creative Scotland	-	8,280	8,280
Forbes Charitable Foundation	-	2,000	2,000
Four Acre Trust	3,661	(2,149)	1,512
Gannochy Trust	1,000	-	1,000
Garfield Weston Foundation	2,500	15,500	18,000
Gunter Charitable Trust	213	811	1,024
Henry Smith Charity	9,734	(2,234)	7,500
Hudson Hirsell Trust	560	-	560
Mainhouse Trust	136	222	358
National Lottery Community Fund Adult Project	23,895	3,845	27,740
National Lottery Community Fund Youth Project	40,106	(7,316)	32,790
Peebles Common Good Fund	-	2,000	2,000
Robertson Trust	4,263	508	4,771
RS MacDonald Charitable Trust	4,627	(127)	4,500
Souter Foundation	582	1,917	2,499
St James Place Foundation	3,762	(3,762)	-
Stafford Trust	-	5,000	5,000
Woodward Charitable Trust	1,000	(1,000)	-
	<u>113,342</u>	<u>54,032</u>	<u>167,374</u>
TOTAL FUNDS	<u>200,252</u>	<u>75,920</u>	<u>276,172</u>

Interest Link Borders

Notes to the Financial Statements - continued for
the Year Ended 31 March 2021

15 MOVEMENT IN FUNDS

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,037	(17,149)	21,888
Restricted funds			
Agnes Hunter Trust	-	(4,508)	(4,508)
Aviva Communities Fund	124	(124)	-
Bank of Scotland Foundation	17,386	(10,125)	7,261
BAVS NLCF	500	(500)	-
Befriending Networks Befriending Fund	2,130	(1,655)	475
Better Breaks Fund	27,000	(14,000)	13,000
Blackhill Windfarm Community Fund	2,000	(20)	1,980
Bridge NLCF	500	(500)	-
Children in Need	32,980	(27,439)	5,541
Children in Need Booster	2,499	(2,499)	-
Children in Need Next Steps	13,962	(10,070)	3,892
Communities Recovery Fund	9,500	(7,130)	2,370
Community Wellbring Fund	4,000	(4,000)	-
Co-operative Community Fund	-	(2,704)	(2,704)
Corra Foundation	-	(1,000)	(1,000)
Creative Breaks	13,000	(8,770)	4,230
Creative Scotland	8,280	-	8,280
Forbes Charitable Foundation	2,000	-	2,000
Four Acre Trust	-	(2,149)	(2,149)
Gannochy Trust	6,000	(6,000)	-
Garfield Weston Foundation	20,000	(4,500)	15,500
Gunter Charitable Trust	1,000	(189)	811
Henry Smith Charity	30,000	(32,234)	(2,234)
Lanhope Rig (Hawick)	500	(500)	-
Mainhouse Trust	1,501	(1,279)	222
National Lottery Community Fund Adult Project	56,470	(52,625)	3,845
National Lottery Community Fund Youth Project	50,000	(57,316)	(7,316)
Peebles Common Good Fund	2,000	-	2,000
Robertson Trust	15,000	(14,492)	508
RS MacDonald Charitable Trust	6,000	(6,127)	(127)
Souter Foundation	2,500	(583)	1,917
St James Place Foundation	1	(3,763)	(3,762)
Stafford Trust	5,000	-	5,000
Woodward Charitable Trust	-	(1,000)	(1,000)
Youth Borders Social Isolation Fund	1,743	(1,743)	-
	<u>333,576</u>	<u>(279,544)</u>	<u>54,032</u>
TOTAL FUNDS	<u>372,613</u>	<u>(296,693)</u>	<u>75,920</u>

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

15 MOVEMENT IN FUNDS - continued

Comparatives for 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)	-
Children in Need	-	1,352	1,352
Co-operative Community Fund	-	2,704	2,704
Corra Foundation	1,000	-	1,000
Four Acre Trust	3,572	89	3,661
Gannochy Trust	-	1,000	1,000
Garfield Weston Foundation	-	2,500	2,500
Gordon Fraser Trust	1,500	(1,500)	-
Gunter Charitable Trust	584	(371)	213
Henry Smith Charity	4,912	4,822	9,734
Hudson Hirsell Trust	-	560	560
Mainhouse Trust	170	(34)	136
National Lottery Community Fund Adult Project	(5,821)	29,716	23,895
National Lottery Community Fund Youth Project	68,924	(28,818)	40,106
Robertson Trust	4,512	(249)	4,263
RS MacDonald Charitable Trust	4,530	97	4,627
Souter Foundation	-	582	582
St James Place Foundation	-	3,762	3,762
Tesco	1,000	(1,000)	-
Woodward Charitable Trust	-	1,000	1,000
	<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 2021**

15 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	34,361	(16,013)	18,348
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)
Children in Need	21,627	(20,275)	1,352
Co-operative Community Fund	4,709	(2,005)	2,704
Corra Foundation	4,000	(4,000)	-
Four Acre Trust	5,000	(4,911)	89
Gannochy Trust	6,000	(5,000)	1,000
Garfield Weston Foundation	10,000	(7,500)	2,500
Gordon Fraser Trust	-	(1,500)	(1,500)
Gunter Charitable Trust	1,000	(1,371)	(371)
Henry Smith Charity	30,000	(25,178)	4,822
Hudson Hirsell Trust	560	-	560
Hugh Fraser Foundation	3,000	(3,000)	-
Localities Fund	6,130	(6,130)	-
Mainhouse Trust	1,500	(1,534)	(34)
National Lottery Community Fund Adult Project	89,634	(118,452)	(28,818)
National Lottery Community Fund Youth Project	54,578	(24,862)	29,716
Robertson Trust	15,000	(15,249)	(249)
RS MacDonald Charitable Trust	6,000	(5,903)	97
Souter Foundation	2,500	(1,918)	582
St James Place Foundation	10,000	(6,238)	3,762
Tesco	-	(1,000)	(1,000)
Woodward Charitable Trust	1,000	-	1,000
	<u>290,668</u>	<u>(279,546)</u>	<u>11,122</u>
TOTAL FUNDS	<u>325,029</u>	<u>(295,559)</u>	<u>29,470</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

16 MOVEMENT IN FUNDS - continued

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

	At 1/4/19	Net movement in funds	At 1/4/21
	£	£	£
Unrestricted funds			
General fund	68,560	40,238	108,798
Restricted funds			
Agnes Hunter Trust	1,167	(1,167)	-
Baily Thomas Charitable Fund	3,170	(3,170)	-
Bank of Scotland Foundation	-	15,000	15,000
Befriending Networks Befriending Fund	-	475	475
Better Breaks Fund	13,000	-	13,000
Blackhill Windfarm Community Fund	-	1,980	1,980
Children in Need	-	6,893	6,893
Children in Need Next Steps	-	3,892	3,892
Communities Recovery Fund	-	2,370	2,370
Corra Foundation	1,000	(1,000)	-
Creative Breaks	-	4,230	4,230
Creative Scotland	-	8,280	8,280
Forbes Charitable Foundation	-	2,000	2,000
Four Acre Trust	3,572	(2,060)	1,512
Gannochy Trust	-	1,000	1,000
Garfield Weston Foundation	-	18,000	18,000
Gordon Fraser Trust	1,500	(1,500)	-
Gunter Charitable Trust	584	440	1,024
Henry Smith Charity	4,912	2,588	7,500
Hudson Hirsell Trust	-	560	560
Mainhouse Trust	170	188	358
National Lottery Community Fund Adult Project	68,924	(24,973)	43,951
National Lottery Community Fund Youth Project	(5,821)	22,400	16,579
Peebles Common Good Fund	-	2,000	2,000
Robertson Trust	4,512	259	4,771
RS MacDonald Charitable Trust	4,530	(30)	4,500
Souter Foundation	-	2,499	2,499
Stafford Trust	-	5,000	5,000
Tesco	1,000	(1,000)	-
	<u>102,220</u>	<u>65,154</u>	<u>167,374</u>
TOTAL FUNDS	<u>170,780</u>	<u>105,392</u>	<u>276,172</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

15 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	73,400	(33,162)	40,238
Restricted funds			
Agnes Hunter Trust	6,500	(7,667)	(1,167)
Aviva Communities Fund	124	(124)	-
Baily Thomas Charitable Fund	-	(3,170)	(3,170)
Bank of Scotland Foundation	29,316	(14,316)	15,000
BAVS NLCF	500	(500)	-
Befriending Networks Befriending Fund	2,130	(1,655)	475
Better Breaks Fund	27,000	(27,000)	-
Blackhill Windfarm Community Fund	2,000	(20)	1,980
Bridge NLCF	500	(500)	-
Children in Need	54,607	(47,714)	6,893
Children in Need Booster	2,499	(2,499)	-
Children in Need Next Steps	13,962	(10,070)	3,892
Communities Recovery Fund	9,500	(7,130)	2,370
Community Wellbring Fund	4,000	(4,000)	-
Co-operative Community Fund	4,709	(4,709)	-
Corra Foundation	4,000	(5,000)	(1,000)
Creative Breaks	13,000	(8,770)	4,230
Creative Scotland	8,280	-	8,280
Forbes Charitable Foundation	2,000	-	2,000
Four Acre Trust	5,000	(7,060)	(2,060)
Gannochy Trust	12,000	(11,000)	1,000
Garfield Weston Foundation	30,000	(12,000)	18,000
Gordon Fraser Trust	-	(1,500)	(1,500)
Gunter Charitable Trust	2,000	(1,560)	440
Henry Smith Charity	60,000	(57,412)	2,588
Hudson Hirsell Trust	560	-	560
Hugh Fraser Foundation	3,000	(3,000)	-
Lanhope Rig (Hawick)	500	(500)	-
Localities Fund	6,130	(6,130)	-
Mainhouse Trust	3,001	(2,813)	188
National Lottery Community Fund Adult Project	146,104	(171,077)	(24,973)
National Lottery Community Fund Youth Project	104,578	(82,178)	22,400
Peebles Common Good Fund	2,000	-	2,000
Robertson Trust	30,000	(29,741)	259
RS MacDonald Charitable Trust	12,000	(12,030)	(30)
Souter Foundation	5,000	(2,501)	2,499
St James Place Foundation	10,001	(10,001)	-
Stafford Trust	5,000	-	5,000
Tesco	-	(1,000)	(1,000)
Woodward Charitable Trust	1,000	(1,000)	-
Youth Borders Social Isolation Fund	1,743	(1,743)	-
	<u>624,244</u>	<u>(559,090)</u>	<u>65,154</u>
TOTAL FUNDS	<u>697,644</u>	<u>(592,252)</u>	<u>105,392</u>

**Notes to the Financial Statements - continued for
the Year Ended 31 March 2021**

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.

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 National Lottery Community Fund and other grant-making bodies.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Interest Link Borders

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Gifts	-	-	-	4
Donations	4,845	-	4,845	1,289
Grants	-	333,576	333,576	290,673
	<u>4,845</u>	<u>333,576</u>	<u>338,421</u>	<u>291,966</u>
Investment income				
Deposit account interest	1,582	-	1,582	1,750
Charitable activities				
Fundraising events	24	-	24	2,909
SBC service contract	21,996	-	21,996	21,996
	<u>22,020</u>	<u>-</u>	<u>22,020</u>	<u>24,905</u>
Other income				
Miscellaneous	10,590	-	10,590	6,409
	<u>10,590</u>	<u>-</u>	<u>10,590</u>	<u>6,409</u>
Total incoming resources	39,037	333,576	372,613	325,030
EXPENDITURE				
Raising donations and legacies				
Wages	-	10,594	10,594	10,323
Social security	-	932	932	835
Pensions	-	511	511	479
Rent & accommodation	-	180	180	250
General office costs	-	2,959	2,959	644
Staff travel costs	-	65	65	355
Fundraising event costs	442	-	442	1,101
	<u>442</u>	<u>15,241</u>	<u>15,683</u>	<u>13,987</u>
Charitable activities				
Wages	9,520	170,354	179,874	161,771
Social security	-	9,294	9,294	8,881
Pensions	-	15,606	15,606	14,975
Sessional staff	-	2,183	2,183	2,310
Staff travel costs	-	2,216	2,216	9,063
Staff training	465	-	465	889
Volunteer recruit & advertise	-	-	-	926
Volunteer training	-	1,565	1,565	1,737
1:1 Volunteer activity costs	30	1,140	1,170	2,689
1:1 Volunteer travel expenses	-	920	920	3,332
Carried forward	10,015	203,278	213,293	206,573

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 2021

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
Charitable activities				
Brought forward	10,015	203,278	213,293	206,573
Group activity costs	595	22,188	22,783	12,198
Group travel expenses	-	290	290	15,874
Group venue hire	279	4,368	4,647	9,184
Group tutor fees	-	10,323	10,323	8,564
Rent & accommodation	213	5,801	6,014	7,192
General office costs	972	12,945	13,917	9,140
Subscriptions	-	510	510	235
Insurance	-	1,081	1,081	1,082
Payroll administration	-	706	706	529
Evaluation	-	406	406	630
Staff recruitment	451	-	451	-
Overnight trip activity costs	-	-	-	2,384
Overnight trip travel costs	-	-	-	554
	<u>12,525</u>	<u>261,896</u>	<u>274,421</u>	<u>274,139</u>
Support costs				
Governance costs				
Wages	-	2,119	2,119	2,065
Social security	-	186	186	166
Pensions	-	102	102	96
Committee meetings	500	-	500	1,568
Independent Examiners' fee	3,420	-	3,420	3,336
Bank charges	262	-	262	201
	<u>4,182</u>	<u>2,407</u>	<u>6,589</u>	<u>7,432</u>
Total resources expended	<u>17,149</u>	<u>279,544</u>	<u>296,693</u>	<u>295,558</u>
Net income	<u>21,888</u>	<u>54,032</u>	<u>75,920</u>	<u>29,472</u>

This page does not form part of the statutory financial statements



Protection of Adults At Risk Policy

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A. Introduction

Interest Link Borders aims

- To ensure that the protection and well-being of adults with learning disabilities is central in all of our considerations and decisions;
- To safeguard the rights, well-being and safety of every adults with learning disabilities with whom we work, within the principles and standards set out in the Adult Support and Protection (Scotland) Act 2007, the Mental Health (Care and Treatment) (Scotland) Act 2003 and the Adults with Incapacity (Scotland) Act 2000, the European Convention on Human Rights, GDPR, Data Protection Act 2018 and other relevant legislation.

This policy is designed to dovetail with the Scottish Borders Adult Protection Procedures and the Multi-agency Adult Support & Protection 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. 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
 - ❖ Social Work Services: 0300 100 1800. Out of hours: 01896 752111
 - ❖ NHS24: 111
- 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/or 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. 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



Equality and Diversity Policy



The Queen's Award
for Voluntary
Service 2006

Interest Link Borders Equality and Diversity Policy

1. Statement of Intent

- We are opposed to all forms of unlawful and unfair discrimination and committed to the purpose of this policy, which is to promote Equal Opportunities and combat discrimination, direct or indirect, in the provision of our services, our volunteer and employment practice and our committee and decision making structure.
- We will ensure equality of opportunity irrespective of gender, marital status, age, race, nationality, religion, sexuality, disability, health including HIV status, responsibility for dependents, trade union or political activity and geographical location.
- Decisions about recruitment and selection, promotion, training or any other benefit will be made objectively and without unlawful discrimination.
- We will use The Equality Act 2010 and future legislation as a framework on which to develop and promote good practice
- This policy will be made known to people with learning disabilities and their families, volunteers, employees and committee members.
- This policy will be regularly monitored and reviewed.

2. Access to services

- Families that include a member with learning disabilities can find it difficult to access services, particularly in a rural area such as the Scottish Borders. This is emphasised in the Scottish Borders Carers Strategy. People with learning disabilities who live independently may also not be aware of what is available and how to access it.
- We therefore have a duty to be pro-active in ensuring that everyone eligible for our services knows about them and is able to access them. To this end we will work with other third sector organisations, schools and statutory bodies to identify people who might benefit from our projects and ensure they have access to information. We will also publicise our projects in the media and at local events and carry out area-wide poster and leaflet campaigns at regular intervals.
- Once we know about potential service users we must ensure we contact them swiftly and ensure access is made as easy as possible by, for example, meeting at their home, taking their communication and physical needs into consideration and creating links that are as convenient as possible.
- We will ensure that our systems and processes have equality of access at their heart: our core aim is to provide people with learning disabilities opportunities that are equal to their non-disabled peers and this must inform everything that we do.

3. Representation on Committees

- We will ensure we have representation of all stakeholder groups and a broad spread of skills and experience and on our board and branch committees, including:
 - ❖ People with learning disabilities,
 - ❖ Family and professional carers,

- ❖ Volunteers
- ❖ Representatives of other organisations we work closely with, such as social care services
- We will also appoint special advisors where people are unable to formally sit on the board.
- We will ensure that equality of access is maintained in our publicity about being elected to committees, information, induction, support, training, working environment and committee procedures are such that there is equality
- Members of Our Committees will have access to training on Equality and Diversity

4. Employment

- We will ensure that those who are involved in the recruitment and management of employees and volunteers are aware of their duty to be non-discriminatory and promote equality and diversity in all areas, including:
 - ❖ Recruitment and selection procedures
 - ❖ Training and development
 - ❖ Support & supervision
 - ❖ Harassment, victimisation and confidentiality
 - ❖ Promotion procedures
 - ❖ Induction programmes
 - ❖ Dependant responsibility leave
 - ❖ Leave for Public duties
 - ❖ Special leave
 - ❖ Working environment
 - ❖ Pensions
 - ❖ and all our other Terms and Conditions of employment.
- Terms and conditions of service will apply equally to full-time, part-time, permanent or fixed term contract members of staff.

5. Volunteers

- We will ensure that those who are involved in the recruitment and management of employees and volunteers are aware of their duty to be non-discriminatory and promote equality and diversity in all areas, including:
 - ❖ Recruitment and selection procedures
 - ❖ Training and development
 - ❖ Support & supervision
 - ❖ Harassment, victimisation and confidentiality
 - ❖ Induction programmes
 - ❖ Leave for any reason
 - ❖ Working environment

6. Implementation of this policy

- The Project Co-ordinator has specific responsibility for the effective implementation of this policy. All board and committee members, employees and volunteers have responsibilities to abide by this policy and help create the equality environment which is its objective.
- In order to implement this policy we shall:
 - ❖ Communicate the policy to board and committee members, employees and volunteers.
 - ❖ Incorporate specific and appropriate duties in respect of implementing the Equality and Diversity Policy into staff job descriptions where appropriate.
 - ❖ Provide equality training and guidance as appropriate.
 - ❖ Ensure that those who are involved in the recruitment and management of employees and volunteers are aware of their duty to be non-discriminatory.

7. Monitoring, Review and Breach.

- Responsibility for monitoring the effectiveness of the policy will be the Project Co-ordinator's
- We will review this policy annually.
- Breach of the Policy will be considered to be a serious matter and disciplinary proceedings will automatically be considered. Complaints received from people with learning disabilities, carers, committee and board members, volunteers, employees, and other organisations or individuals will be dealt under the Complaints Policy or our grievance procedures as appropriate.



Child Protection Policy

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A. Introduction

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 the United Nations Convention on the Rights of the Child; the European Convention on Human Rights; The Children (Scotland) Act 1995, GDPR, Data Protection Act 2018 and other relevant legislation.

This policy is designed to dovetail with the Scottish Borders Child Protection Procedures and the National Guidance for Child Protection in Scotland. 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:
 - ❖ Ambulance: 999
 - ❖ Police 999 or Public Protection Unit 01896 664596. Out of hours 101
 - ❖ Children and Families Duty Team (the usual route for new referrals): 01896 662787. Out of hours: Emergency Duty Social Work Team 01896 752111
 - ❖ NHS24: 111
- 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.
- 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 Procedures) as to whether the report should be passed to the Children and Families Duty Team.
- 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. 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 Procedures 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

Document is Restricted

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