Scottish Borders Supports LLP

Registered number SO305176

UNAUDITED

Members' Annual Report and Financial Statements

For the year ended 31 March 2018

SBCARES
in safe hands

day services home care care homes independent living

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Members' Annual Report

The Members present their Annual Report and Financial Statements for the year ended 31 March 2018.

Principal Activity

The principal activity of Scottish Borders Supports LLP is the provision of Adult Social Care services.

The partnership employs **11** staff (**11** full time equivalents) in **11** positions with a number of staff having more than one role.

Designated Members

The Members who held office during the year and to the date of these financial statements were as follows:

Scottish Borders Council

SBC Nominees Limited.

The Members who held office at the date of approval of this Members' report confirm that, so far as they are aware, there is no relevant audit information of which the Partnership's Auditor is unaware; and each Member has taken all the steps that they ought to have taken as a Member to make themselves aware of any relevant audit information and to establish that the Partnership's Auditor is aware of that information.

Auditor

Pursuant to Section 487 of the Companies Act 2006, the Auditor will be deemed to be reappointed and KPMG LLP will therefore continue in office.

SB Cares Trading Name

Scottish Borders Supports LLP and Scottish Borders Cares LLP are both Limited Liability Partnerships working with Scottish Borders Council to provide Adult Social Care Services and collectively trade under the name of SB Cares.

Scottish Borders Supports LLP receives adult care services to Scottish Borders Cares LLP.

Members' Annual Report *(continued)*

Governance

The two Limited Liability Partnerships (LLPs) that trade as SB Cares are managed by a single Board of Management which is subject to the provision of the individual Members Agreement for each of the LLPs. Neither Scottish Borders Supports LLP nor the Board of Management shall make decisions in respect of the reserved matters set out in this agreement.

The Board of Management is employed by Scottish Borders Supports LLP and consists of:

a) The Managing Director
b) The Finance and Commercial Director
c) The Operations Director
d) The Chair

In addition up to five additional persons can be assumed to the Board of Management, where the persons have skills, knowledge or experience deemed to be useful to the Board of Management in fulfilling its obligations and functions to the SB Cares and its Members. There are currently two additional persons on the Board of Management.

The meetings of the Board of Management are held on a monthly basis.

SB Cares' Officers meet with Scottish Borders Council quarterly at the Council's Major Contracts' Governance Group Committee which replaced its Limited Liability Partnership - Strategic Governance Group during 2017. This Group enables the Council to subject SB Cares to appropriate review and scrutiny. The public minutes and papers from this Committee can be found on the Scottish Borders Council website (www.scotborders.gov.uk).

In addition the Chief Executive of Scottish Borders Council (the Council) may at any time invite the SB Cares' Officers to attend a meeting of the Council's Corporate Management Team to discuss such matters related to the Members Agreement and the Services of the Business.

Transactions with Members

No remuneration of Members occurred during the year. The Members' share in the profit or loss for the year is accounted for as an allocation of profits with unallocated profits and losses included within 'other reserves'.

Scottish Borders Supports LLP transacts with one of its members, Scottish Borders Council to provide adult social care services. These transactions are covered by a Service Provision Agreements between the two organisations which commenced on 1 April 2015.

Members' Annual Report *(continued)*

2017/18 Financial Review – Scottish Borders Supports LLP

These financial statements represent the results of the year of trading from 1 April 2017 until 31 March 2018. In the year ended 31 March 2018, Scottish Borders Supports LLP generated a small profit of £44k.

	Year Ending 31 March	
	2017 £000	2018 £000
Total Comprehensive Income/(Loss) for the year	**(310)**	**44**
Remove Accounting Standard Adjustments:		
Movement in Annual Leave Accrual	4	**1**
Income/(Loss) for the year on a Management Accounts Basis	**(306)**	**45**

Overall the LLP performed as expected for the year of trading and was able to provide Scottish Borders Council an efficiency contribution rebate of £465k on the contract for services for the year ending 31 March 2018.

The Balance Sheet of the LLP has strengthened to a position of £24k of net assets as at

31 March 2018, compared with a net liabilities position of £20k at the end of the previous financial year.

Scottish Borders Supports LLP's financial statements have been prepared on a going concern basis.

Members' Annual Report *(continued)*

Business Review – SB Cares

As stated previously Scottish Borders Supports LLP is one of the two entities which combine to trade as SB Cares. As the Board of Management sets the strategic objectives and oversees the performance and management of the two LLPs as a combined whole, the Business Review is being presented as a joint review of both Scottish Borders Cares LLP and Scottish Borders Supports LLP.

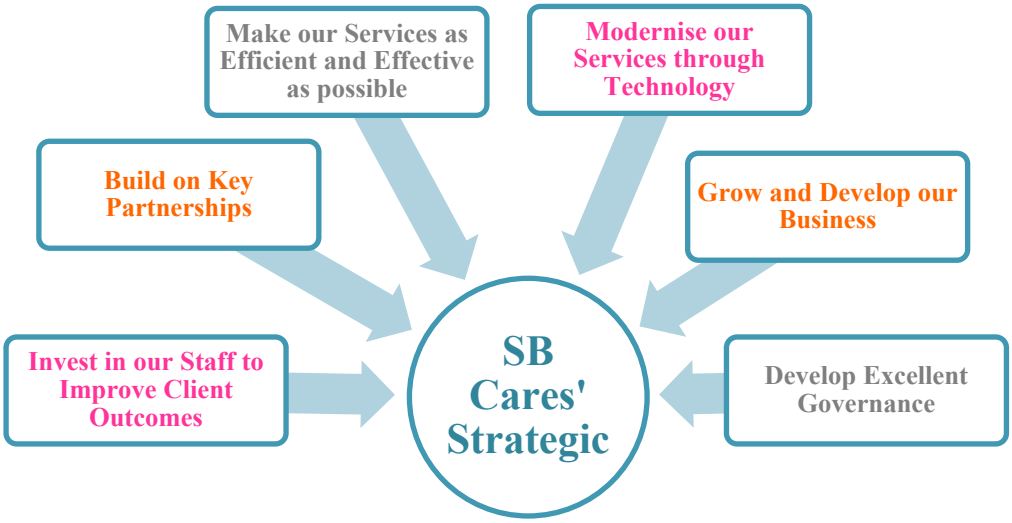
Strategic Context

***SB Cares' Vision** is to*:

SB Cares will focus on our three **Strategic Aims** in order to support the delivery of this Vision and these are:

Quality	To have a team of staff who deliver seamless, high quality care and support to every client
Efficiency	To deploy our staff, resources and finances as effficiently and effectively as possible, ensuring best value
Business	To expand and grow the services we provide for the people of the Scottish Borders and generate income to invest in future care services

These Strategic Aims underpin all of our priorities and actions, with Quality being the key aim of all that we do. The Board of Management has agreed six priorities on which the Board and the Senior Management Team have developed action plans for delivering, developing and improving the services to our clients. **Our Priorities** are as follows:



Members' Annual Report *(continued)*

2017/18 – Summary of Our Activities

2017/18 has been a very busy and successful year for SB Cares and this report, at the end of our third year of trading, provides an overview of the activities throughout the year.

Key Facts and Figures for 2017/18

SB Cares supported over 12,000 clients, families and carers through the provision of its adult social cares services throughout the Scottish Borders by:

- Delivering over **15,000 visits per week** to enable more than **900 people** to remain in their own homes.
- Delivering **11,840 pieces** of additional ability equipment to support 2,336 new clients to live more independently, with a total of **9,818 clients** using equipment on loan from the Community Equipment Service at the end of the financial year.
- Supporting **1,545** clients and another **291 individual homes** in supported housing schemes to maintain independence with 24 hour monitored personal alarms
- Providing 24 hour support through **143 beds** in a care home environment for those people with higher level needs
- Supporting clients through our day services enabling people to remain at home and providing respite to families and carers

Delivering Our Strategic Priorities during 2017/18

✓ **Invest in our Staff to Improve Client Outcomes**
SB Cares has:

a. Improved its Support Worker induction programme in order to continue to improve quality of care to clients;

b. updated its approach to recruitment through the introduction of rolling annual recruitment for Support Workers;

c. implemented revised organisational structures for the management of both Care and Financial & Commercial Services, with additional focus on quality;

d. reviewed Homecare operations and is in the process of implementing new positions to support improving quality of care, and effectiveness of scheduling visits; and

e. agreed a revised Communication, Engagement and Marketing Strategy.

Members' Annual Report *(continued)*

✓ **Build on Key Partnerships**
SB Cares has:

a. established a new Discharge to Assess Care Home at Craw Wood, Tweedbank to provide a short term supported transition from acute medical care in hospital prior to returning home, and this has been done under the Integrated Joint Board for Health and Social Care in partnership with NHS Borders; and

b. worked with Borders College to develop new social care courses, which SB Cares staff are able to participate in as part of their development.

✓ **Make our Services as Efficient and Effective as possible**
SB Cares has:

a. implemented a staffing model across the Scottish Borders for local home care teams which provides a consistent, more responsive and flexible 7 day service;

b. implemented the first phase of a dedicated 4x4 vehicle fleet for the home care teams which supports improved continuity of care provision to clients during adverse winter weather, and opens up employment opportunities to individuals with limited personal vehicle access;

c. established the first single care registration for a co-located older people and learning disabilities day service in Peebles which has resulted in improved outcomes and experiences for clients in both services; and

d. Changed the approach to the provision of meals within our Care Homes reducing costs without impacting on quality or flexibility of service.

✓ **Modernise our Services through Technology**
SB Cares has:

a. transitioned the alarm monitoring and out of hours' telephony services of Border Care to East Lothian Council's centre of excellence in order to secure the benefits new technology for call handling, which will enable us to provide a cost effective services and deliver increased service's resilience and improved overall caller experience; and

b. transferred its Community Equipment Service into a purpose built facility with modern cleaning facilities and delivery vehicles with bespoke fittings to separate issued and returned equipment, all of which contribute to improvements in infection control.

✓ **Grow and Develop our Business**
SB Cares has:

a. sustained better than expected client retention following the significant price increase for Bordercare Alarm services agreed by the Council as part of its charging reviews, resulting in approximately £150k increased turnover.

✓ **Develop Excellent Governance**
SB Cares has:

a. continued to improve the quality care with 85% of their registered care services receiving Care Inspectorate grades of Good or above.

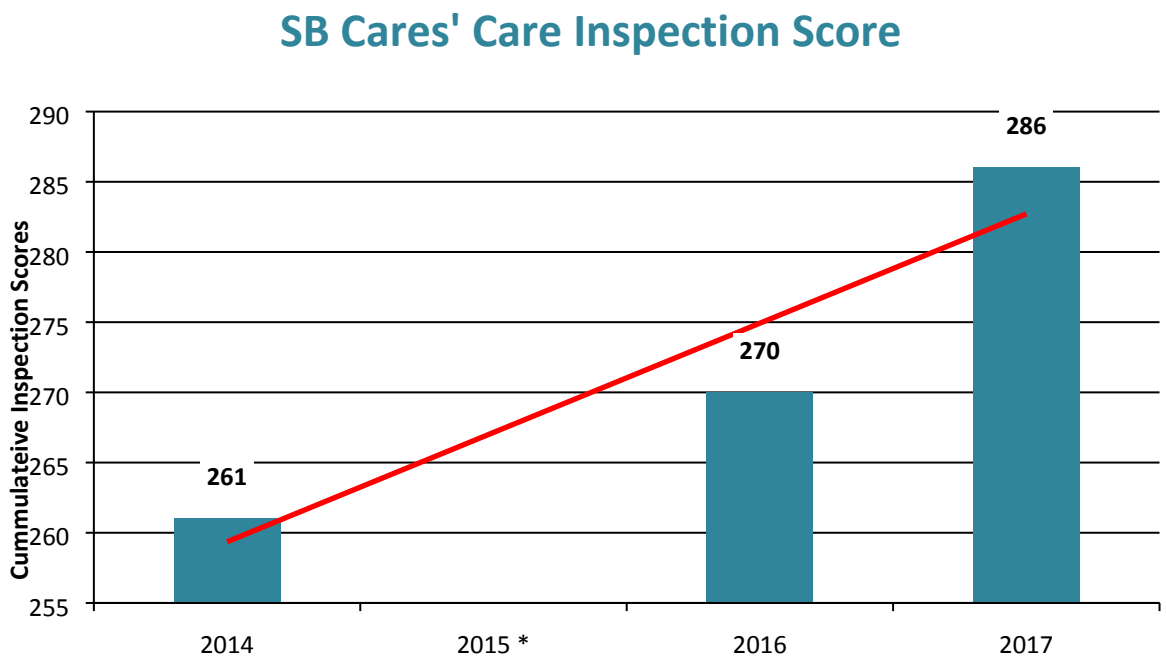
b. engaged effectively with the Council's Major Contracts Governance Group, Audit and Scrutiny Committee and Corporate Management Team and delivered significant elements of the Health and Social Care Partnership's strategic agenda.

Members' Annual Report *(continued)*

Quality of Our Care

day services home care care homes independent living

Our registered care services continue to be regulated by the Care Inspectorate and are inspected regularly through their programme. During 2017/18, SB Cares continued to see an overall improvement in the quality of the scores achieved in many of our registered services and the chart below shows the cumulative scores demonstrates these improvements.



* 2015 SB Cares first registered services no inspections took place

In addition, the proportion of our registered services achieving very good and above has risen from 15% in 2015/16 to 39% in 2017/18.

Members' Annual Report *(continued)*

Risk Management

Corporate Risk Management

SB Cares recognises the importance of the management of corporate risk and applies appropriate corporate governance to ensure it is successfully monitored and managed.

SB Cares has adopted the Council's corporate risk policy to embed risk management into its business practices. SB Cares has continued to monitor, manage and mitigate risk through the proactive management of its risk register and associated actions.

The register is reviewed by reflect risks and mitigations associated with the delivery of its current Business Plan. The risk register will be regularly reviewed by its Senior Management Team and Board of Management as part of its performance monitoring processes.

The Council's Audit & Risk function, as part of the Service Level Agreement, carries out regular audits of business functions and areas of risk whose findings are reported to the Board of Management. The Council's Head of Audit and Risk and Risk Manager attend the Board of Management meetings on a quarterly basis.

Public Sector Financial Pressures

The overall pressure on public finances continues to be the dominant risk to SB Cares. Budget pressures and service reduction within the Council has an effect on SB Cares as it provides key services to this main client. SB Cares continues to monitor the change in business operation and address the mitigation of risk proactively. This is accomplished through working closely with its key partners and our clients as well as reviewing our business model to secure continuous improvement.

Financial Management

Cash flow management procedures are in place to ensure that resources are managed effectively.

The Board of Management receive a monthly update on the financial position for SB Cares and this includes narrative commentary on movements and updating of the forecast out-turn for the organisation.

Members' Annual Report *(continued)*

Combined Financial Position –SB Cares – 2017/18

SB Cares as a trading entity reports to the Board of Management on a monthly basis, presenting the financial position on a management accounting basis (i.e. excluding the impact of the accounting for retirement benefits). This allows informed monitoring and evaluation of the trading financial position. The table below shows the combined position for the 2 LLPs, showing the Comprehensive Income and Expenditure reported position per the 2017/18 Annual Accounts and the underlying trading position for 2017/18.

	Year Ending 31 March 2018		
	SB Supports LLP	SB Cares LLP	Total SB Cares
	£000	£000	£000
Total Comprehensive Income/(Loss) for the year	**44**	**(735)**	**(691)**
International Accounting Standard Adjustments:			
IAS 119 Retirement Benefits Adjustments	0	723	**723**
SBC Service Efficiency Contract Rebate	465		**465**
Movement in Annual Leave Accrual	(1)	6	**5**
Income/(Loss) for the year on a Management Accounts Basis	**508**	**(6)**	**502**

The budget was fully reviewed and revised in June/July 2017 and the SB Cares Board of Management have received regular monitoring reports on progress during the year. An overall assessment of the combined results of the Scottish Borders Supports and Scottish Borders Cares LLPs has resulted in the generation of an efficiency contribution on the annual contract fee for services of **£465k** on top of previously achieved reductions in the contract.

The table below identifies what SB Cares has been able to contribute through contractual rebates as part of its trading arrangements with the Council:

	2015/16 £000	2016/17 £000	2017/18 £000
Recurring Savings returned to SBC: 2015/16 2017/18	480	480	480 465
Total Recurring Savings	**480**	**480**	**945**
One-Off Savings returned to SBC - 2016/17		600	
Annual Savings	**480**	**1,080**	**945**
% of Contractual Management Fee	***3%***	***7%***	***6%***
Cumulative Savings	***480***	***1,560***	***2,505***

Members' Annual Report *(continued)*

This year's contribution has been achieved by a variety of efficiency projects undertaken during the year including:

- ✓ roll out of improved Home Care scheduling and rotas;
- ✓ fleet optimisation activity especially in Home Care and the Community Equipment Service;
- ✓ implementing a new meal service within Care Homes; and
- ✓ reviewing the shopping service.

In conclusion the Members Report and Financial Statements for the year ended 31 March 2018, demonstrate that SB Cares continues to improve and drive forward with its service and financial priorities.

The Members' Annual Report was signed on behalf of Members by

[SIGNATURE REQUIRED]

Philip Barr

For and on behalf of
Scottish Borders Council
Designated member

[date]

Statement of Members' Responsibilities in respect of the Members' Report and the Financial Statements

The Members are responsible for preparing the Members' Report and the LLP financial statements in accordance with applicable law and regulations.

The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 require the Members to prepare financial statements for each financial year. Under that law the Members have elected to prepare the LLP financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 101 *Reduced Disclosure Framework*.

Under Regulation 8 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 the Members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the LLP and of the profit or loss of the LLP for that period. In preparing these financial statements, the Members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the LLP will continue in business.

Under Regulation 6 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Members are responsible for keeping adequate accounting records that are sufficient to show and explain the LLP's transactions and disclose with reasonable accuracy at any time the financial position of the LLP and enable them to ensure that its financial statements comply with those regulations. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the LLP and to prevent and detect fraud and other irregularities.

The Members are responsible for the maintenance and integrity of the corporate and financial information included on the SB Cares' website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Profit and Loss Account

for the year ended 31 March 2018

2017 £000		2018 £000	Notes
17,538	Turnover	18,272	1
(17,075)	Cost of Sales	(17.221)	3
463	**Gross Profit / (Loss)**	1,051	
(779)	Administrative Expenses	(1,012)	4
(316)	**Profit / (Loss) on Ordinary Activities after Taxation**	**39**	
6	Interest Receivable and Similar Income	5	5
(310)	**Profit/(Loss) for the Financial Year Available for Discretionary Division Among Members**	**44**	
0	Other Comprehensive Income/(Loss)	0	
	Total Comprehensive Income/(Loss) for the year	**44**	

Scottish Borders Supports LLP's turnover and expenses all relate to continuing operations.

Balance Sheet

at 31 March 2018

2017 £000		2018 £000	
678	**Fixed Assets**	**849**	**7**
	Current Assets		
74	Stock	87	8
221	Debtors	669	9
2,946	Cash at Bank and in Hand	2,038	
3,241		**2,794**	
	Creditors		
(3,939)	Amounts failing due within 1 year	(825)	10
(698)	**Net Current Assets / (Liabilities)**	**(825)**	
(20)	**Net Assets / (Liabilities) attributable to Members**	**24**	
	Represented by:		
	Members' Other Interests:		
0	Members Capital Account	0	
20	Profit and Loss Reserve	(24)	
20		**(24)**	
20	**Total Members' Interests**	**(24)**	

Statement of Changes in Net Assets Attributable to Members

For the year ended 31 March

	Members Capital Account £000	Profit & Loss Reserve £000	Total Members Interests £000
Balance at 1 April 2016	**0**	**290**	**290**
Profit/(Loss) for the Financial Year Available for Discretionary Division Among Members		(310)	**(310)**
Balance at 31 March 2017	**0**	**(20)**	**(20)**

Balance at 1 April 2017	**0**	**(20)**	**(20)**
Profit/(Loss) for the Financial Year Available for Discretionary Division Among Members		44	**44**
Balance at 31 March 2018	**0**	**24**	**24**

The Accounting Policies on pages 17 to 19 and the Notes to the Accounts on pages 20 to 23 form an integral part of these Financial Statements.

These financial statements were approved by the Members and authorised for issue on TBC 2018 and were signed on its behalf by:

[SIGNATURE REQUIRED]

Philip Barr
For and on behalf of
Scottish Borders Council
Designated member

[DATE tbc]
Company registered number**: SO305176**

Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Limited Liability Partnership's financial statements.

(i) Basis of preparation

The financial statements have been prepared in accordance with applicable accounting standards under the historical cost accounting rules.

The financial statements have been prepared in accordance with FRS101. In preparing these financial statements, the Company applied the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU but makes amendments where necessary in order to comply with the Companies Act 2006 and has set out below where advantage of the FRS101 disclosure exemptions have been taken.

In these financial statements, the Company has applied the exemptions available under FRS101 in respect of the following disclosures:

- a cash flow statement and related notes;
- comparative period reconciliations of share capital;
- the effects of new but not yet effective IFRSs; and
- disclosures in respect of the compensation of Key Management Personnel.

As the LLP is a wholly owned subsidiary of Scottish Borders Council, the LLP has taken advantage of the exemption contained in **International Accounting Standard 24 'related parties' ("IAS24")** and has therefore not disclosed transactions or balances with entities which form part of the group as related parties.

(ii) Going concern

The LLP's business activities, together with the factors likely to affect its future development, performance and position, are set out in the Members' report on page **3**. The Members have a reasonable expectation that despite there being a significant negative net worth at the end of the year the LLP has adequate resources to continue in operational existence for the foreseeable future with a service provision agreement in place with Scottish Borders Council until March 2020. Thus Members continue to adopt the going concern basis of accounting in preparing the annual financial statements.

(iii) Members' Remuneration and Allocation of Profits

Members are not remunerated by the LLP. A Member's share in the profit or loss for the accounting period is accounted for as an allocation of profits. Unallocated profits and losses are included within 'other reserves'.

(iv) Members' Capital

The capital requirements of the LLP are determined from time to time by the Members. No interest is paid on capital.

Accounting Policies *(continued)*

(v) Value Added Tax

The LLP is registered for VAT purposes. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

(vi) Taxation

Taxation on all partnership profits is solely the liability of individual members. Consequently neither taxation nor related deferred taxation arising in the LLP are accounted for in these financial statements.

(vii) Fixed Assets

Assets purchased in excess of the de minimis level of £1,000 or grouped £5,000 are included in the balance sheet as fixed assets. Depreciation is applied in the period from 1 April in the financial year following their acquisition.

Depreciation is charged on a straight line basis and the useful life of an asset is deemed to be:

I.T. Systems	3 years
Plant and Equipment	5 years
Rehabilitation Equipment	5-10 years

Assets disposed of, or taken out of use will be fully written off in period of disposal or removal from use.

(viii) Income Recognition

Income is recognised in the accounting period to which it relates. Income from grants, contracts and other services rendered is included to the extent of the completion of the contract or service concerned. Income received in advance is included in the balance sheet within creditors: amounts falling due within one year.

(ix) Trade and Other Debtors

Trade and other debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

(x) Trade and Other Creditors

Trade and other creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

Accounting Policies *(continued)*

(xi) Interest-Bearing Borrowings

Interest-bearing borrowings are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost using the effective interest model, less any impairment losses.

(xii) Financial Assets (including Trade and Other Debtors)

A financial asset not carried at fair value through profit and loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be measured reliably.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. Interest on the impaired asset continues to be recognised through the unwinding of the discount. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through profit and loss.

(xiii) Stock

Stock is valued at the lower of cost and net realisable value in line with the requirements of International Accounting Standard 2 "Inventories" **("IAS2")**

Notes to Annual Accounts

(forming part of the financial statements)

1 Turnover

Turnover represents the invoiced value of goods and services supplied under the principal activities of the LLP.

2 Staff Numbers and Costs

The average Full Time Equivalent (FTE) number of persons employed by the LLP during the year, analysed by category, was as follows:

	Number of employees (FTE)	
	2016/17	2017/18
Administration	11	

Staff costs for the above persons were:	£000	£000
Wages and salaries	419	**485**
Social security costs	43	**45**
Pension costs	56	**71**
Total Staff Costs	**518**	**601**

3 Cost of Sales

Included in the Profit and (Loss) statement for the year are the following amounts:

	Year to 31 March	
	2017 £000	2018 £000
Cost of Services from Scottish Borders Cares LLP	14,890	**14,868**
Property and Energy Costs	405	**426**
Transport and Travel Costs	492	**476**
Furniture, Fixtures and Equipment Costs	517	**508**
Other Cost of Sales	771	**942**
Total Cost of Sales	**17,075**	**17,221**

Notes to Annual Accounts *(continued)*

4 Administration Expenses

Included in the Profit and (Loss) statement for the year are the following amounts:

	Year to 31 March	
	2017 £000	2018 £000
Staff Costs (see Note 2)	518	**601**
Depreciation (See Note	28	**99**
Auditors' Remuneration *	22	**26**
Other Administration Expenses	211	**286**
	779	**1,012**

*This represents the cost of the audit of these financial statements

5 Other Interest Receivable and Similar Items

Included in the Profit and (Loss) statement for the year are the following amounts:

	Year to 31 March	
	2017 £000	2018 £000
Other Interest Receivable	6	**5**
	6	**5**

6 Particulars of Members

The number of Members of the Limited Liability Partnership for the year was two. No remuneration was paid to either member.

Notes to Annual Accounts *(continued)*

7 Fixed Assets – to check

	IT Systems & Equipment	Plant & Equipment	Rehabil-itation equipment	Total
	£000	£000	£000	£000
Book Value as at 31 Mar 2017	**20**	**65**	**628**	**713**
Additions During Year	0	48	222	270
Book Value as at 31 Mar 2018	**20**	**113**	**850**	**983**
Accumulated Depreciation to 31 Mar 2017	**(5)**	**(2)**	**(28)**	**(35)**
Depreciation Charge for year	(7)	(13)	(79)	(99)
Accumulated Depreciation to 31 Mar 2018	**(12)**	**(15)**	**(107)**	**(134)**
Net Book Value as at 31 Mar 2017	**15**	**62**	**601**	**678**
Change in Net Book Value during Year	(7)	35	142	170
Net Book Value as at 31 Mar 2018	**8**	**97**	**743**	**848**

8 Stock

	As at 31 March	
	2017 £000	2018 £000
Raw Materials and Consumables	74	**87**
Total Stock	**74**	**87**

9 Debtors

	As at 31 March	
	2017 £000	2018 £000
Trade debtors	21	**59**
Amounts owed by Group Undertakings	55	**335**
Prepayments and Accrued Income	256	**275**
Total Debtors	**221**	**669**

Notes to Annual Accounts *(continued)*

10 Creditors: Amounts falling due within One Year

	As at 31 March	
	2017 £000	2018 £000
Trade Creditors	18	**47**
Amounts owed to Group Undertakings	366	**372**
Value Added Tax	507	**523**
Accruals and Deferred Income	2,341	**2,618**
Other Creditors	706	**59**
Total Creditors: Amounts falling due within One Year	**3,939**	**3,619**

11 Financial Instruments

The financial instruments held are trade receivables, cash and cash equivalents, trade creditors and other creditors. All are held at amortised cost which, given their short term nature is estimated to equate to fair value.

The partnership's exposure to credit risk is considered to be minimal given its principal trade debtor is Scottish Borders Council. Similarly given the nature of its business it is considered to have limited liquidity risk.

12 Post Balance Sheet Events

There were no post balance sheet events requiring adjustment or disclosure within the financial statements.

13 Ultimate Parent Organisation

The LLP's ultimate parent undertaking is Scottish Borders Council, one of its designated members, as this is the largest group into which the results of the LLP are consolidated. The consolidated group financial statements of Scottish Borders Council may be obtained from its registered office at Scottish Borders Council offices, Newtown St Boswells, TD6 0SA.

Independent Auditor's Report to the Members of Scottish Borders Supports LLP

TO BE INSERTED AFTER AUDIT

Reference and Administration Information

Company Name	Scottish Borders Supports LLP
Company Registration Number	SO305176
Registered Office	Council Headquarters Newtown St Boswells MELROSE Scottish Borders TD6 0SA
Statutory Auditor	KPMG LLP Chartered Accountants Saltire Court 20 Castle Terrace Edinburgh EH1 2EG
Bankers	Bank of Scotland Level 6 110 St Vincent Street GLASGOW G2 5ER

Contact Information

For further information on Scottish Borders Supports LLP, please contact

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