

REGISTERED COMPANY NUMBER: SC305830 (Scotland)
REGISTERED CHARITY NUMBER: SC037646

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2019
for**

**Scottish Borders Community Development
Company
Trading as
The Bridge**

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 2019

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Statement of Financial Position	9 to 10
Notes to the Financial Statements	11 to 19
Detailed Statement of Financial Activities	20 to 22

Reference and Administrative Details
for the Year Ended 31 March 2019

TRUSTEES	A K Aitchison (resigned 18/5/18) Mrs M J Hindmarsh A H Findlay (Treasurer) D Brackenridge Ms H A Clayton (resigned 25/9/18) A J Hirst
COMPANY SECRETARY	A H Findlay
REGISTERED OFFICE	3 Roxburgh House Court Roxburgh Street Galashiels TD1 1NY
REGISTERED COMPANY NUMBER	SC305830 (Scotland)
REGISTERED CHARITY NUMBER	SC037646
INDEPENDENT EXAMINER	Douglas Home & Co Ltd Chartered Accountants 47-49 The Square Kelso Roxburghshire TD5 7HW
SOLICITORS	Lindsays, Caledonian Exchange, 19A Cannin Street, Edinburgh, EH3 8HE
BANKERS	Bank of Scotland, 10 Market Place, Duns, TD11 3ED

**Report of the Trustees
for the Year Ended 31 March 2019**

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 2019. 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 also trades under the name of The Bridge

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal object of the charity is to promote any charitable purpose for the benefit of the inhabitants of the area covered by Scottish Borders Council, with the exception of Berwickshire (which has its own CVS), achieving this by bringing together representatives of statutory authorities and voluntary organisations.

The charity in partnership with the Volunteer Centre Borders (VCB), Berwickshire Association for Voluntary Service (BAVs) and Scottish Borders Social Enterprise Chamber (SBSEC) reviewed the existing Partnership Agreement for the Borders Third Sector Partnership (Interface) along with a joint Work Plan and Monitoring Framework for Scottish Government reporting (six monthly returns)

The charity puts forward this Work Plan not in isolation, but in full recognition of the wider sector that they support.

Within this plan there are key aims which apply to all CVSs in Scotland:

- a. The charity supports the voluntary sector to grow and develop from a strong and robust foundation.
- b. The charity ensures that voluntary sector organisations have a voice, are heard and are active partners in changing communities for the better.
- c. The charity responds to change, delivers quality services to meet local needs and manages its services effectively.
- d. The charity draws strength from its membership and influences local and national policy.
- e. The charity publishes newsletters, bulletins and websites.

Significant activities

The core charitable activity is operation as a Council for Voluntary Service (CVS) and under this umbrella the charity undertakes a number of defined projects for which specific funding is obtained.

The charity also operates a community transport project in Central Borders, Roxburgh and Tweeddale.

The main activity for generating funds is the operation of charity shops in Innerleithen and Jedburgh.

Volunteers

The trustees are extremely grateful for the support of the volunteers and management who contribute to the various activities for no reward.

**Report of the Trustees
for the Year Ended 31 March 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Unrestricted funds are generated through the charitable activities of provision of office services and accommodation to local voluntary organisations, together with charges made for community transport and the social car scheme.

Grant funding for core activities and specific purposes is sought from public agencies and grant making trusts.

The Bridge achievements for 2018/2019:

- Worked with 226 organisations/ groups, via a total of 670 interactions throughout the year.
- 29 organisations were signposted for further professional guidance, 34 organisations supported to develop their strategy for generating income. 101 voluntary groups and organisations were assisted to develop projects and apply for funding over the year. 48 organisations were assisted with business planning. 207 individuals attended a total of 12 training sessions on a variety of topics relevant to the sector, including GDPR.
- Continued to support the development of new groups/organisations including supporting 35 new start-up organisations.
- Provided support on legal structures and OSCR compliance for 99 organisations, 34 of these were new start/conversions to SCIOs.
- Continued to provide the latest information on funding grants and opportunities, training and new initiatives at a local and national level through quarterly editions of The Bridge newsletters and website and weekly updates from each Area Administrator.
- Provided practical administrative support services, equipment loan and serviced office accommodation from all Area Offices.
- The Bridge works with Borders Third Sector Partnership to represent the wider Third Sector within Community Planning Partnership, throughout this year we worked very closely with Berwickshire Association of Voluntary Service our TSI partner to support voluntary and community groups to engage with Community Planning Area Partnership Forums in the five localities in Scottish Borders, as well as promoting partnership working with the statutory agencies at community planning meetings. Staff have attended over 50 partnership meetings during the year to represent the interests of the sector on a variety of CPP Themes. Over this last year The Bridge has also worked with key third sector infrastructure organisations to reinstate the Health & Social Care Locality Working Groups which involved voluntary/community groups in the development of Area Health Plans in each of the 5 localities in Scottish Borders. This work is ongoing in 2019/20.
- The Bridge is also a partner on Community Learning and Development Strategic Partnership Board to ensure the Third Sector is fully represented on Community Learning and Development 9 Learning Community Partnerships. This year has seen the implementation and development of the wider learning community plan in each of the 9 locality areas. As a result, we have been working with CLD Strategic Partnership Board to develop a robust action plan with identified priorities demonstrating stronger collaborative work between partners for the wider learning community. Our partnership with Youth Borders continued throughout the year which involved representing the sector on both the Children & Young Peoples' Leadership Group and the Commissioning Group which included the support of the Specialist Youth Network in Scottish Borders.
- We continued to deliver an accessible community transport service in Central Borders, Tweeddale, Cheviot and Teviot & Liddesdale (Roxburgh) Areas, and continued with our fundraising activities in all areas to secure funds for replacement vehicles. During 2018/19 we were successful in attracting funding for a new minibus for Gala Wheels. We provided MiDAS training for volunteer drivers in all areas and recruited new volunteer drivers for Gala, Tweed and Teviot Wheels.

**Report of the Trustees
for the Year Ended 31 March 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- Provided development support and secretariat for the 3 Federations of Village Halls in Peeblesshire, Central Borders and Roxburgh. 37 Hall committees were given 1:1 support in managing a community building. Provided the Secretariat for 9 Federations/village hall meetings/events throughout the year with keynote speakers.

During this financial year we completed a pilot Health & Wellbeing Project in partnership with Healthy Living Network (NHS) to produce a Community Led Action Plan based on activities in a small rural community. This project consisted of identifying health improvement priorities with the Village Hall Management Committee and local residents in the wider community. The Bridge supported a number of halls to review their current governance structure and charitable status. A number of Halls are in the process of changing to be a SCIO. We assisted a number of village halls with successful funding applications for refurbishments/ equipment replacement.

The Bridge and BAVS have been working with all four Federations (95 rural village halls) to lobby the local authority to retain the small amount of devolved funding that they have managed for over 30 years, in support of the member halls. At the February 2019 Budget Meeting, without prior consultation, Councillors approved a proposal from officers to withdraw this devolved funding and add it to their new enlarged Community Fund. The funding was reinstated for 2019-20 only at the March 2019 Council meeting. The Bridge is supporting the Federations to raise awareness of how this money is currently used, providing small amounts of funding in a highly participative process to support these community assets and the c.750 committee members/trustees who manage them.

- The Bridge actively participates in the TSI network nationally; these are now being organised by TSI network members as Voluntary Action Scotland (VAS) has closed with the withdrawal of funds from Scottish Government for the VAS function.

In the area of specific projects, the Bridge:

- continues to work closely with third sector partners in representing the sector on the Health and Social Care Integration Programme and on the Strategic Steering Group. This work will continue in 2019/20.
- continues to support the administrative management of Online Borders; The Bridge has maintained the community/voluntary directory. We are now working with Statutory and Third Sector Partners to review the current capacity of Online Borders, and with the Health and Social Care Alliance Scotland (who manage a national directory) to review opportunities and possibilities.
- continued to provide the administrative support and hosting arrangement for the Local Citizens Panel Co-ordinator's post. This is a partnership project with the Learning and Disability Co-ordinator, Health & Well-being, Social Work Scottish Borders Council. Funding has successfully been secured for this post up to 31 March 2020.
- continued to provide administrative support services to our member organisations and local communities in our 3 area offices.

The Bridge in partnership continues to develop and improve our communications strategy in order to raise our profile and to promote our services. This is implemented through network meetings, website update and the sharing of information and practice seminars. We continue to develop our marketing and communications to ensure our member organisations and wider third sector organisations are kept informed and up to date with new developments. We continue to provide relevant information and policy changes to our members and partners. Throughout the year we collated and submitted responses on behalf of our members to national and local consultations such as the Local Governance Review (Democracy Matters), A Connected Scotland (Tackling Social Isolation) and the Scottish Governance Code for the Third Sector (with OSCR). The Bridge continues to strengthen awareness by the distribution of policy information through our newsletters, briefing notes and local information sessions.

**Report of the Trustees
for the Year Ended 31 March 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We supported the development of the Transport Hub (now known as the Flow Centre) with Community Transport Partners, attended regular Community Transport Meetings with CT Providers and Scottish Borders Council. The Bridge will continue to support Borders Community Transport Services and its Flow Centre to develop joint working practices for service delivery which will aid the support and development of a business case for the continuation of community transport funding in 2019/20. This project is in partnership with Scottish Borders Council, NHS Borders, Berwickshire Association of Voluntary Services and the RVS. The overall aim of the project is to put in place a co-ordinated, sustainable approach to community transport provision in Scottish Borders. The work will continue into 2019/2020

The Bridge in collaboration with Berwickshire Association of Voluntary Service (BAVs) successfully submitted an application for funding to the European LEADER Funded Programme for a two year funded Enterprise Facilitator post. We recruited to this post in January 2018 and the Enterprise Facilitator organised meetings with local Development Trusts over the year with a view to building a strong network. Two network events were held during the year, a third was cancelled due to bad weather. The staff member moved on to other employment in January 2019, and the post was being re-recruited to continue the work in 2019/20.

Fundraising activities

The charity operated its Roxburgh and Tweeddale charity shops, which continue to support general activities and the transport projects as well as providing volunteering and training opportunities.

Investment performance

All funds are held as short term cash in interest bearing accounts. Regular reviews are undertaken to review returns.

FINANCIAL REVIEW

Principal funding sources

For its activities in 2018-19, The Bridge generated or received total funding of £459,328 (2017-18 £354,398).

This principally comprised of £130,765 from the Scottish Government through the Third Sector Interface programme and £86,954 from Scottish Borders Council for the community transport services and other services.

A further £78,198 (2017-18 - £71,760) was generated from shop trading and £13,564 (2018- £11,529) from the provision of office services and accommodation.

Reserves policy

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

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

1. Sustain the company for a period of 3 months if all other funding sources were terminated.
2. Pay any costs incurred if The Bridge were to cease operating.

The Bridge 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 funding available to it. This policy will be reviewed annually at the time of the Annual Accounts being examined.

**Report of the Trustees
for the Year Ended 31 March 2019**

FUTURE PLANS

The Bridge will ensure the continued delivery of the core CVS services while developing new initiatives. The Bridge will continue to be a proactive partner in developing the Borders Third Sector Partnership (Interface). The Bridge will continue to assist in developing new projects and initiatives. We will continue in 2019/2020 to review Online Borders. The Bridge recognises the importance of providing up to date information to members/partners and will continue to represent the interests of the Third Sector on the various Community Planning Partnership Boards/Teams; while also supporting the Third Sector Forum. The Bridge will coordinate local and national events. It will seek funding for new vehicles for its community transport projects; will continue to develop our partnership transport projects with BAVS, other third sector partners and Scottish Borders Council. The Bridge recognises the importance of maintaining and developing key relationships with the community, peers, partners and funders as the platform for everything we do. do.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association.

Organisational structure

The charities structure consists of Members and Trustees. Members have the right to attend the Annual General Meeting and appoint the Trustees under the terms of the Memorandum and Articles of Association. The Trustees control and supervise the day to day activities of the charity.

The members shall consist of the subscribers to the Memorandum and Articles of Association and such other persons as are admitted to membership under articles 3 to 7 of the Articles of Association. In particular, each Area Group (as defined in Article 65) shall have the right to nominate two of its members as trustees. There are three Area Group sub-committees, corresponding to the areas of operation of the three former area CVS's. There is also a finance sub-committee which meets as required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Travel expenses are reimbursed to trustees. An honorarium is paid to the Treasurer.

MEMBERS LIABILITY

The trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
A H Findlay - Trustee

Statement of Financial Activities
for the Year Ended 31 March 2019

		Unrestricted fund £	Restricted funds £	31/3/19 Total funds £	31/3/18 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,738	5,001	16,739	3,750
Charitable activities	5				
Support Services		170,784	47,106	217,890	179,857
Transport Services		43,046	101,864	144,910	88,744
Other trading activities	3	78,198	-	78,198	74,815
Investment income	4	-	-	-	112
Other income		<u>1,551</u>	<u>40</u>	<u>1,591</u>	<u>7,120</u>
Total		305,317	154,011	459,328	354,398
EXPENDITURE ON					
Raising funds		50,376	-	50,376	42,811
Charitable activities	6				
Support Services		207,211	38,253	245,464	237,998
Transport Services		<u>8,555</u>	<u>101,305</u>	<u>109,860</u>	<u>114,888</u>
Total		266,142	139,558	405,700	395,697
NET INCOME/(EXPENDITURE)		39,175	14,453	53,628	(41,299)
Transfers between funds	16	<u>(16,162)</u>	<u>16,162</u>	-	-
Net movement in funds		23,013	30,615	53,628	(41,299)
RECONCILIATION OF FUNDS					
Total funds brought forward		29,076	57,902	86,978	128,277
TOTAL FUNDS CARRIED FORWARD		<u>52,089</u>	<u>88,517</u>	<u>140,606</u>	<u>86,978</u>

The notes form part of these financial statements

Statement of Financial Position
At 31 March 2019

		Unrestricted fund	Restricted funds	31/3/19 Total funds	31/3/18 Total funds
	Not es	£	£	£	£
FIXED ASSETS					
Tangible assets	12	1,487	45,857	47,344	32,436
CURRENT ASSETS					
Debtors	13	41,599	20,568	62,167	37,118
Cash at bank and in hand		<u>41,693</u>	<u>34,160</u>	<u>75,853</u>	<u>47,236</u>
		83,292	54,728	138,020	84,354
CREDITORS					
Amounts falling due within one year	14	(32,690)	(12,068)	(44,758)	(29,812)
NET CURRENT ASSETS		<u>50,602</u>	<u>42,660</u>	<u>93,262</u>	<u>54,542</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		52,089	88,517	140,606	86,978
NET ASSETS		<u>52,089</u>	<u>88,517</u>	<u>140,606</u>	<u>86,978</u>
FUNDS	16				
Unrestricted funds				52,089	29,076
Restricted funds				<u>88,517</u>	<u>57,902</u>
TOTAL FUNDS				<u>140,606</u>	<u>86,978</u>

The notes form part of these financial statements

Statement of Financial Position - continued
At 31 March 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 on and were signed on its behalf by:

.....
A H Findlay -Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2019

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 2015)', 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.

Tangible fixed assets

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

Fixtures, fittings & equipment	- 20% on cost
Motor vehicles	- 20% on cost

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.

2. DONATIONS AND LEGACIES

	31/3/19	31/3/18
	£	£
Donations	<u>16,739</u>	<u>3,750</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

3. OTHER TRADING ACTIVITIES

	31/3/19	31/3/18
	£	£
Fundraising events	-	3,055
Shop income - Roxburgh	29,090	27,425
Shop income - Tweeddale	49,108	44,335
	<u>78,198</u>	<u>74,815</u>

4. INVESTMENT INCOME

	31/3/19	31/3/18
	£	£
Deposit account interest	-	112

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/19	31/3/18
		£	£
Membership	Support Services	4,784	4,333
Social car schemes	Support Services	60	-
Offices	Support Services	9,200	7,344
Photocopying	Support Services	4,364	4,161
Grants received	Support Services	199,435	163,695
Other services	Support Services	47	324
Membership	Transport Services	39	20
Social car schemes	Transport Services	68,337	46,409
Offices	Transport Services	-	20
Grants received	Transport Services	76,534	42,295
		<u>362,800</u>	<u>268,601</u>

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

	31/3/19	31/3/18
	£	£
Scottish Government	130,765	130,764
Scottish Borders Council	86,954	56,196
NHS Borders	-	2,895
BSOG	20,210	16,135
Robertson Trust	7,500	-
Big Lottery Fund	-	10,000
Hayward Sanderson Trust	10,000	(10,000)
Gray -Sanderson Charitable Trust	5,000	-
Margaret Stewart	8,000	-
Other grants	7,540	-
	<u>275,969</u>	<u>205,990</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 8)	Totals
	£	£	£
Support Services	211,702	33,762	245,464
Transport Services	<u>93,780</u>	<u>16,080</u>	<u>109,860</u>
	<u>305,482</u>	<u>49,842</u>	<u>355,324</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/19	31/3/18
	£	£
Staff costs	189,793	189,689
Rates and water	2,176	1,896
Rent	27,014	33,553
Light and heat	6,920	5,985
Vehicle running costs	38,902	39,535
Staff Training	-	856
Recruitment	582	23
Volunteer travel exp	7,464	6,506
Staff mileage	4,351	5,070
Repairs & renewals	2,213	846
Event Costs	30	622
Photocopier	1,869	1,516
Subscriptions	1,136	565
Bad debts	14	783
Conference expenses	155	150
Depreciation	22,957	20,017
Loss on sale of assets	<u>(94)</u>	<u>-</u>
	<u>305,482</u>	<u>307,612</u>

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Support Services	23,012	10,750	33,762
Transport Services	<u>12,572</u>	<u>3,508</u>	<u>16,080</u>
	<u>35,584</u>	<u>14,258</u>	<u>49,842</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

8. SUPPORT COSTS - continued

Management

	Support Services	Transport Services	31/3/19 Total activities £	31/3/18 Total activities £
Insurance	2,585	1,392	3,977	3,820
Telephone	2,271	1,410	3,681	3,338
Postage, stationery & printing	3,465	1,873	5,338	6,412
Advertising	-	-	-	819
Sundries	137	1,215	1,352	1,473
Computer expenses	8,024	3,142	11,166	8,226
Cleaning	315	175	490	336
Photocopying	1,957	1,071	3,028	3,631
Bookkeeping	4,140	2,230	6,370	5,700
Bank charges	118	64	182	82
	<u>23,012</u>	<u>12,572</u>	<u>35,584</u>	<u>33,837</u>

Governance costs

	Support Services	Transport Services	31/3/19 Total activities £	31/3/18 Total activities £
Wages	1,511	1,512	3,023	3,124
Social security	144	143	287	323
Trustees travel reimbursed	59	32	91	280
Independent examination fee	3,200	1,030	4,230	3,870
Payroll administration	838	452	1,290	960
Professional fees	1,500	-	1,500	-
Shop honorarium	1,650	-	1,650	1,600
Committee meetings & costs	1,848	339	2,187	1,280
	<u>10,750</u>	<u>3,508</u>	<u>14,258</u>	<u>11,437</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/19 £	31/3/18 £
Depreciation - owned assets	22,957	20,017
Surplus on disposal of fixed asset	<u>(94)</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

One trustee received reimbursement of travel expenses amounting to £91 in the current year (2018: two Trustees £280)

Honorarium of £1,650 was received in the year (2018: £1,600).

11. STAFF COSTS

	31/3/19 £	31/3/18 £
Wages and salaries	211,804	207,245
Social security costs	9,757	10,321
Other pension costs	<u>4,437</u>	<u>2,405</u>
	<u>225,998</u>	<u>219,971</u>

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

	31/3/19	31/3/18
Administration	<u>19</u>	<u>19</u>

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

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £	Motor vehicles £	Totals £
COST			
At 1 April 2018	7,302	211,383	218,685
Additions	1,222	36,817	38,039
Disposals	<u>-</u>	<u>(20,760)</u>	<u>(20,760)</u>
At 31 March 2019	<u>8,524</u>	<u>227,440</u>	<u>235,964</u>
DEPRECIATION			
At 1 April 2018	6,214	180,035	186,249
Charge for year	556	22,401	22,957
Eliminated on disposal	<u>-</u>	<u>(20,586)</u>	<u>(20,586)</u>
At 31 March 2019	<u>6,770</u>	<u>181,850</u>	<u>188,620</u>
NET BOOK VALUE			
At 31 March 2019	<u>1,754</u>	<u>45,590</u>	<u>47,344</u>
At 31 March 2018	<u>1,088</u>	<u>31,348</u>	<u>32,436</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/19	31/3/18
	£	£
Trade debtors	26,531	15,176
VAT	2,099	2,765
Prepayments and accrued income	<u>33,537</u>	<u>19,177</u>
	<u>62,167</u>	<u>37,118</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/19	31/3/18
	£	£
Bank loans and overdrafts (see note 15)	3,964	14,143
Trade creditors	15,474	8,169
Social security and other taxes	3,449	3,124
Other creditors	12,869	406
Accruals and deferred income	<u>9,002</u>	<u>3,970</u>
	<u>44,758</u>	<u>29,812</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31/3/19	31/3/18
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	<u>3,964</u>	<u>14,143</u>

16. MOVEMENT IN FUNDS

	At 1/4/18	Net movement in funds	Transfers between funds	At 31/3/19
	£	£	£	£
Unrestricted funds				
General fund	29,076	39,175	(16,162)	52,089
Restricted funds				
Teviot Wheels	11,288	503	-	11,791
Tweed Wheels	11,143	(16,425)	13,410	8,128
Citizens Panel	20,476	2,556	-	23,032
Gala Wheels	17,193	23,522	-	40,715
Healthy Living Network	5,222	(2,278)	-	2,944
Transport Hub	(750)	(2,002)	2,752	-
Leader Project (Magnus)	<u>(6,670)</u>	<u>8,577</u>	<u>-</u>	<u>1,907</u>
	57,902	14,453	16,162	88,517
TOTAL FUNDS	<u>86,978</u>	<u>53,628</u>	<u>-</u>	<u>140,606</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	305,316	(266,141)	39,175
Restricted funds			
Teviot Wheels	28,472	(27,969)	503
Tweed Wheels	18,289	(34,714)	(16,425)
Citizens Panel	16,474	(13,918)	2,556
Gala Wheels	60,142	(36,620)	23,522
Healthy Living Network	1	(2,279)	(2,278)
Leader Project (Magnus)	30,634	(22,057)	8,577
Transport Hub	-	(2,002)	(2,002)
	154,012	(139,559)	14,453
TOTAL FUNDS	<u>459,328</u>	<u>(405,700)</u>	<u>53,628</u>

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
Unrestricted Funds				
General fund	45,908	3,825	(20,657)	29,076
Restricted Funds				
Teviot Wheels	20,758	(9,470)	-	11,288
Tweed Wheels	16,713	(26,227)	20,657	11,143
Citizens Panel	15,967	4,509	-	20,476
Gala Wheels	22,931	(5,738)	-	17,193
Healthy Living Network	6,000	(778)	-	5,222
Transport Hub	-	(750)	-	(750)
Leader Project (Magnus)	-	(6,670)	-	(6,670)
	82,369	(45,124)	20,657	57,902
TOTAL FUNDS	<u>128,277</u>	<u>(41,299)</u>	<u>-</u>	<u>86,978</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	276,945	(273,120)	3,825
Restricted funds			
Teviot Wheels	21,668	(31,138)	(9,470)
Tweed Wheels	13,472	(39,699)	(26,227)
Citizens Panel	16,367	(11,858)	4,509
Gala Wheels	25,625	(31,363)	(5,738)
Healthy Living Network	121	(899)	(778)
Transport Hub	-	(750)	(750)
Leader Project (Magnus)	200	(6,870)	(6,670)
	77,453	(122,577)	(45,124)
TOTAL FUNDS	<u>354,398</u>	<u>(395,697)</u>	<u>(41,299)</u>

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

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	45,908	43,000	(36,819)	52,089
Restricted funds				
Teviot Wheels	20,758	(8,967)	-	11,791
Tweed Wheels	16,713	(42,652)	34,067	8,128
Citizens Panel	15,967	7,065	-	23,032
Gala Wheels	22,931	17,784	-	40,715
Healthy Living Network	6,000	(3,056)	-	2,944
Transport Hub	-	(2,752)	2,752	-
Leader Project (Magnus)	-	1,907	-	1,907
	82,369	(30,671)	36,819	88,517
TOTAL FUNDS	<u>128,277</u>	<u>12,329</u>	<u>-</u>	<u>140,606</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	582,261	(539,261)	43,000
Restricted funds			
Teviot Wheels	50,140	(59,107)	(8,967)
Tweed Wheels	31,761	(74,413)	(42,652)
Citizens Panel	32,841	(25,776)	7,065
Gala Wheels	85,767	(67,983)	17,784
Healthy Living Network	122	(3,178)	(3,056)
Leader Project (Magnus)	30,834	(28,927)	1,907
Transport Hub	-	(2,752)	(2,752)
	<u>231,465</u>	<u>(262,136)</u>	<u>(30,671)</u>
TOTAL FUNDS	<u>813,726</u>	<u>(801,397)</u>	<u>12,329</u>

Some of the restricted funds also generate unrestricted income from the use of their facilities and therefore any deficit on a restricted fund is made good firstly from the general funds they produce. This was the case with Tweed Wheels where unrestricted funds of £13,410 were generated and this was used to offset against the deficit in the year of £5,282

Details of the purpose of each restricted fund is as follows:

Teviot Wheels - Development of Community Accessible Transport Project including funding for replacement vehicle in the Roxburgh Area.

Tweed Wheels - Development of Community Accessible Transport Project in the Tweeddale Area.

Citizens panel - Partnership project with Social Work to set up 5 Citizens Panels

Gala Wheels - Development of Community Accessible Transport Project in the Central Borders Area

Healthy Living Network - Community Capacity Building Development Work

Transport Hub - Partnership with all other local Community Transport providers to provide a single point of contact for service users.

Leader Project - funding of a 2 year post for an Enterprise Facilitator to support the community development of new and existing Community Development Trusts in the Scottish Borders.

17. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £4,863 (2018 - £2,405). Contributions totalling £864 (2018 - £406) were payable to the fund at the balance sheet date and are included in other creditors.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2019**

	Unrestricted funds £	Restricted funds £	31/3/19 Total funds £	31/3/18 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	11,738	5,001	16,739	3,750
Other trading activities				
Fundraising events	-	-	-	3,055
Shop income - Roxburgh	29,090	-	29,090	27,425
Shop income - Tweeddale	<u>49,108</u>	<u>-</u>	<u>49,108</u>	<u>44,335</u>
	78,198	-	78,198	74,815
Investment income				
Deposit account interest	-	-	-	112
Charitable activities				
Membership	4,823	-	4,823	4,353
Social car schemes	43,067	25,330	68,397	46,409
Offices	9,200	-	9,200	7,364
Photocopying	4,364	-	4,364	4,161
Grants received	152,328	123,641	275,969	205,990
Other services	<u>47</u>	<u>-</u>	<u>47</u>	<u>324</u>
	213,829	148,971	362,800	268,601
Other income				
Other income	<u>1,551</u>	<u>40</u>	<u>1,591</u>	<u>7,120</u>
Total incoming resources	305,316	154,012	459,328	354,398
EXPENDITURE				
Other trading activities				
Staff costs	31,301	-	31,301	25,974
Social security	744	-	744	713
Pensions	850	-	850	148
Premises costs	14,586	-	14,586	11,445
Other direct costs	<u>2,895</u>	<u>-</u>	<u>2,895</u>	<u>4,531</u>
	50,376	-	50,376	42,811
Charitable activities				
Wages	118,175	59,305	177,480	178,147
Social security	7,329	1,397	8,726	9,285
Pensions	3,233	354	3,587	2,257
Rates and water	2,176	-	2,176	1,896
Carried forward	130,913	61,056	191,969	191,585

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2019

	Unrestricted funds £	Restricted funds £	31/3/19 Total funds £	31/3/18 Total funds £
Charitable activities				
Brought forward	130,913	61,056	191,969	191,585
Rent	27,014	-	27,014	33,553
Light and heat	6,920	-	6,920	5,985
Vehicle running costs	-	38,902	38,902	39,535
Staff Training	-	-	-	856
Recruitment	582	-	582	23
Volunteer travel exp	528	6,936	7,464	6,506
Staff mileage	4,193	158	4,351	5,070
Repairs & renewals	2,213	-	2,213	846
Event Costs	30	-	30	622
Photocopier	1,757	112	1,869	1,516
Subscriptions	581	555	1,136	565
Bad debts	-	14	14	783
Conference expenses	-	155	155	150
Fixtures and fittings	556	-	556	446
Motor vehicles	-	22,401	22,401	19,571
Loss on sale of tangible fixed assets	-	(94)	(94)	-
	<u>175,287</u>	<u>130,195</u>	<u>305,482</u>	<u>307,612</u>
Support costs				
Management				
Insurance	3,977	-	3,977	3,820
Telephone	3,494	187	3,681	3,338
Postage, stationery & printing	3,191	2,147	5,338	6,412
Advertising	-	-	-	819
Sundries	522	830	1,352	1,473
Computer expenses	8,024	3,142	11,166	8,226
Cleaning	490	-	490	336
Photocopying	3,010	18	3,028	3,631
Bookkeeping	6,370	-	6,370	5,700
Bank charges	182	-	182	82
	<u>29,260</u>	<u>6,324</u>	<u>35,584</u>	<u>33,837</u>
Governance costs				
Wages	3,023	-	3,023	3,124
Social security	287	-	287	323
Trustees travel reimbursed	91	-	91	280
Independent examination fee	3,930	300	4,230	3,870
Payroll administration	1,290	-	1,290	960
Professional fees	-	1,500	1,500	-
Shop honorarium	1,650	-	1,650	1,600
Committee meetings & costs	947	1,240	2,187	1,280
	<u>11,218</u>	<u>3,040</u>	<u>14,258</u>	<u>11,437</u>
Total resources expended	<u>266,141</u>	<u>139,559</u>	<u>405,700</u>	<u>395,697</u>

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities
 for the Year Ended 31 March 2019**

	Unrestricted funds £	Restricted funds £	31/3/19 Total funds £	31/3/18 Total funds £
	<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure)	<u>39,175</u>	<u>14,453</u>	<u>53,628</u>	<u>(41,299)</u>