

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

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

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for the Year Ended 31 March 2021**

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Interest Link Borders

**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's 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.

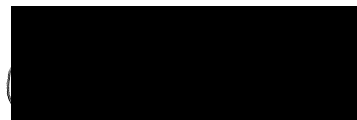
Independent examiner's statement

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

The notes form part of these financial statements

**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>

Interest Link Borders

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	<u>274,421</u>	<u>6,589</u>	<u>281,010</u>

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	<u>6,589</u>

**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>