

Company registration number: SC281185

Charity registration number: SC024967

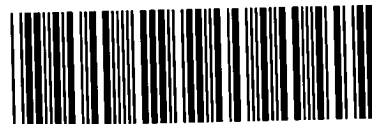
Borders Independent Advocacy Service

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2017

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Borders Independent Advocacy Service

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Borders Independent Advocacy Service

Reference and Administrative Details

Trustees	Mr D Purvis Mr G Kellett Mrs L Morgan (retired 22 September 2016) Ms H M Alexander
Secretary	Mr G Kellett
Principal Office	Low Buckholmside Galashiels Borders TD1 1RT The charity is incorporated in Scotland.
Company Registration Number	SC281185
Charity Registration Number	SC024967
Independent Examiner	Deans Chartered Accountant 27 North Bridge Street Hawick TD9 9BD

Borders Independent Advocacy Service

Strategic Report for the Year Ended 31 March 2017

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2017, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Building on past relationships, the company has continued to develop close working partnerships with a broad cross section of public, private and third sector providers. In addition to their caseload, staff continue to deliver advocacy awareness training to providers and other professionals.

BIAS continues to be represented on:-

Border Voluntary Care Voice
Scottish Borders Adult Protection Committee
Borders Advocacy, Advice and Support Forum
Mental Health and Wellbeing Forum
Learning Disability Partnership Board
Learning Disability Providers Group
ARC (Association for Real Change)
Scottish Consortium for Learning Disability
Scottish Independent Advocacy Alliance
Scottish Borders Social Enterprise Chamber
Borders Green Team Enterprises
Third Sector Partnership (Interface)
Third Sector Forum

Throughout the year, BIAS has continued to be closely involved in a working group of independent advocacy, advice and support providers to help develop the Advocacy Plan for the Scottish Borders jointly with NHS Borders and Scottish Borders Council Commissioners.

In June 2016, BIAS successfully concluded the purchase of premises formerly belonging to Gala Day Services (landlord) who had gone into voluntary liquidation. It is hoped that the acquisition will provide a means of independent income through rental of office space. Part of the premises has been occupied by Veterans 1st Point on a short term lease and we are exploring options to lease further space. BIAS continues to make use of remaining space in the building as additional meeting space and as a training base.

BIAS staff complement has returned to normal with the return of a member of staff from maternity leave. In her absence, her post had been shared on a paid basis by two of our volunteers and their contribution to the smooth running of the organisation was much appreciated.

Borders Independent Advocacy Service

Strategic Report for the Year Ended 31 March 2017

Case Load

During the year BIAS received 300 new referrals and successfully concluded 284. There are, on average, around 200 open client cases at any given time. BIAS staff delivered 2185 hours of 1:1 advocacy during the year and made 1908 contacts with clients.

All of the individuals with whom we work have a health or social care need and the issues with which they seek support are very broad but include access to healthcare, community care and assessments, housing, homelessness and tenancy issues, supported living and residential care needs. Many are the subject of statutory interventions under the Mental Health Act, Adults with Incapacity Act or Adult Protection.

Self Directed Support

In March 2015, we were awarded further funding from Scottish Government to provide 1:1 advocacy and independent support to people going through the Self Directed Support (SDS) process. We have confirmation of a further year's funding for the financial year 2017/18. We continue to work closely with Scottish Borders Council and Encompass (payroll support provider for users of SDS) and have together established a SDS User Forum whose input will help shape future services and local development of SDS.

Financial review

Policy on reserves

The Trustee's will build reserves as the Trust grows.

Principal funding sources

Principal funding continues to be from grants.

Plans for future periods

Aims and key objectives for future periods

Ensuring that professionally delivered, effective independent advocacy is available to as many individuals as possible is, as always, our key priority. However, it will be particularly important to closely monitor our Business Plan and Business Continuity Plan in the light of premises acquisition and depleted reserves. A sound strategy will be put in place to ensure that any future use of the new office space generates sufficient income to replace reserves, cover any associated running and maintenance costs and, hopefully, provide some surplus income which can be re-invested into the creation of new advocacy projects which address some of the gaps in provision locally. This will be the main focus of Finance Committee who will also continue to investigate new sources of funding and report back to the trustees on opportunities identified. Committee will also continue to closely monitor day to day finances and ensure the trustees have all the information needed to fulfil their obligations and make informed decisions.

Therefore, we will :

- continue to monitor performance against the business plan
- continue to consolidate our financial position, sourcing ongoing and alternative funding in line with our funding strategy
- continue to develop existing and new projects and ensure sustainability and continuity
- continue to promote awareness of advocacy and foster working partnerships with other agencies for the benefit of our service users
- develop volunteering opportunities

The strategic report was approved by the trustees of the charity on 29 August 2017 and signed on its behalf by:

Borders Independent Advocacy Service

Strategic Report for the Year Ended 31 March 2017

A handwritten signature in black ink, appearing to read 'Mr G Kellett', written over a dotted line.

Mr G Kellett
Trustee

Borders Independent Advocacy Service

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2017.

Objectives and activities

Objects and aims

The objectives of the trust are:

- the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage
- the promotion of equality and diversity
- the advancement of human rights, conflict resolution and reconciliation
- the advancement of citizenship and community development
- the advancement of health
- the advancement of education

through the provision and promotion of independent advocacy.

The principal object of the company is the provision of professional, issue based independent advocacy which is free of charge and available to anyone resident in the Scottish Borders with a health or social care need. Advocacy is provided by five advocacy workers specialising in the following:

- Mental Health
- Learning Disabilities
- Older People in Residential Care
- People affected by Drugs/Alcohol use
- Parents of Children involved with Children's Services
- Adult Protection
- Hospital based advocacy

These core projects are funded jointly via a contract with Scottish Borders Council and NHS Borders. Generic advocacy is also provided by a team of trained volunteers.

In addition to the above, we also receive funding from Scottish Executive to support capacity building around Self Directed Support and deliver 1:1 advocacy to individuals to explore the options and choices around SDS.

Public benefit

The Trust activities are undertaken for the benefit of all in line with its core objectives.

Going concern

The Trustees consider that the Company is a going concern.

Structure, governance and management

Nature of governing document

The company, which is a recognised charity in Scotland, is a charitable company limited by guarantee and was set up by a Memorandum of Association on 8 March 2005 (which was last revised on 26th January 2012).

The principal object of the company is the provision of professional, issue based independent advocacy which is free of charge and available to anyone resident in the Scottish Borders with a health or social care need.

Borders Independent Advocacy Service

Trustees' Report

Recruitment and appointment of trustees

In line with our amended articles of association, the maximum number of trustees is twelve and the minimum number three. All trustees retire at every AGM and are eligible for re-election. Between one AGM and the next, trustees in post may appoint additional trustees. Trustees actively seek out possible new candidates with a view to an appropriate mix of skills and experience being represented on the board.

Induction and training of trustees

Induction of new trustees is tailored to their individual needs, taking account of their existing knowledge and experience. Additionally, from time to time, the trustees organise a formal training session for all trustees.

Arrangements for setting key management personnel remuneration

Trustees are not remunerated. The remuneration for key management personnel is set by the trustees and reviewed on an annual basis.

Organisational structure

The Trust is managed by a board of trustees who hold regular meetings during the period between each AGM, and generally control and supervise the activities of the company; in particular the trustees are responsible for monitoring the financial position of the company.

The members have a right to attend the AGM (and any extraordinary meeting) and have important powers under the articles of association and the Act; in particular, the members elect people to serve as trustees and take decisions in relation to changes to the articles themselves.

The manager is responsible for the day to day management of the company, and is assisted by an administrative and finance officer. The advocacy work is carried out by paid professional staff and trained volunteers.

Borders Independent Advocacy Service

Trustees' Report

Risks

Objectives and policies

The trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks, and to provide reasonable assurance against fraud and error.

The board reviewed the risks facing BIAS and considered that, again, the principal risk continues to be funding. Trustees actively monitor the situation and seek further cost savings wherever possible. The board has reviewed its business continuity arrangements and exit strategy which addresses prudent courses of action to be taken upon significant or total loss of funding and are satisfied that these arrangements are appropriate going forward.

The company normally maintains adequate reserves in line with the current policy amounting to the equivalent of three months expenditure, however as explained later under achievements and performance, the trustees have taken a measured decision to deviate from this.

The board regularly monitors and reviews the business continuity plan, financial regulations and procedures and risk management procedures in order to respond effectively to any unforeseen emergencies or absence of key personnel.

Risks faced by staff and volunteers in the course of their work are monitored and lone working procedures are in place to minimise these. The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Funds held as custodian trustee on behalf of others

No funds are held on behalf of other organisations.

Creditor payment policy

It is the Company's policy to settle its invoices within normal specified credit terms

The annual report was approved by the trustees of the charity on 29 August 2017 and signed on its behalf by:



Mr G Kellett
Trustee

Borders Independent Advocacy Service

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Borders Independent Advocacy Service for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 29 August 2017 and signed on its behalf by:



Mr G Kellett
Trustee

Borders Independent Advocacy Service

Independent Examiner's Report to the trustees of Borders Independent Advocacy Service

I report on the accounts of the charity for the year ended 31 March 2017 which are set out on pages 10 to 24 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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 trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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

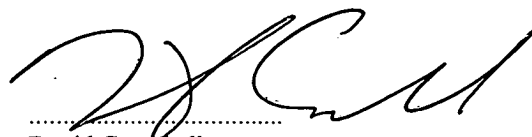
In connection with my examination, no matter has come to my attention:

(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, comply with the accounting requirements of 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.



David Campbell
Chartered Accountant
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date 30-9-17

Borders Independent Advocacy Service

Statement of Financial Activities for the Year Ended 31 March 2017 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
Income and Endowments from:				
Donations and legacies	3	210,865	44,004	254,869
Investment income	5	171	-	171
Other income	6	2,258	-	2,258
Total Income		<u>213,294</u>	<u>44,004</u>	<u>257,298</u>
Expenditure on:				
Charitable activities	7	<u>(183,551)</u>	<u>(51,206)</u>	<u>(234,757)</u>
Total Expenditure		<u>(183,551)</u>	<u>(51,206)</u>	<u>(234,757)</u>
Net income/(expenditure)		<u>29,743</u>	<u>(7,202)</u>	<u>22,541</u>
Net movement in funds		29,743	(7,202)	22,541
Reconciliation of funds				
Total funds brought forward		<u>94,022</u>	<u>9,644</u>	<u>103,666</u>
Total funds carried forward	16	<u>123,765</u>	<u>2,442</u>	<u>126,207</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2016 £
Income and Endowments from:				
Donations and legacies	3	195,068	14,250	209,318
Investment income	5	289	-	289
Total Income		<u>195,357</u>	<u>14,250</u>	<u>209,607</u>
Expenditure on:				
Charitable activities	7	<u>(181,753)</u>	<u>(37,503)</u>	<u>(219,256)</u>
Total Expenditure		<u>(181,753)</u>	<u>(37,503)</u>	<u>(219,256)</u>
Net income/(expenditure)		13,604	(23,253)	(9,649)
Transfers between funds		<u>26,118</u>	<u>(26,118)</u>	<u>-</u>
Net movement in funds		39,722	(49,371)	(9,649)
Reconciliation of funds				
Total funds brought forward		<u>54,300</u>	<u>59,015</u>	<u>113,315</u>
Total funds carried forward	16	<u>94,022</u>	<u>9,644</u>	<u>103,666</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2016 is shown in note 16.

Borders Independent Advocacy Service

(Registration number: SC281185)

Balance Sheet as at 31 March 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	13	68,387	-
Current assets			
Debtors	14	432	1,086
Cash at bank and in hand		<u>62,133</u>	<u>106,043</u>
		62,565	107,129
Creditors: Amounts falling due within one year	15	<u>(4,745)</u>	<u>(3,463)</u>
Net current assets		<u>57,820</u>	<u>103,666</u>
Net assets		<u>126,207</u>	<u>103,666</u>
Funds of the charity:			
Restricted funds		2,442	9,644
Unrestricted income funds			
Unrestricted funds		<u>123,765</u>	<u>94,022</u>
Total funds	16	<u>126,207</u>	<u>103,666</u>

For the financial year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Borders Independent Advocacy Service

(Registration number: SC281185)

Balance Sheet as at 31 March 2017

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 29 August 2017 and signed on their behalf by:



.....
Mr D Purvis
Trustee



.....
Mr G Kellett
Trustee

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Borders Independent Advocacy Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts are presented in £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

Judgements

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made included:

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants receivable are recognised as they are received, unless specific conditions are attached and then the grant is only recognised when those conditions are fully met.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank

Other income

Other income is recognised as received.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	nil
Fixtures, fittings and equipment	3 to 5 years

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

Financial instruments

Classification

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Recognition and measurement

Where shares are issued, any component that creates, a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as an interest expenses in the profit and loss account.

Impairment

At the end of each reporting period financial instruments measured at fair value are assessed for objective evidence of impairment. The impairment loss is recognised in the profit and loss account.

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2017	2016
		£	£	£
Donations and legacies;				
Donations from individuals	267	-	267	670
Grants, including capital grants;				
Government grants	210,598	44,004	254,602	208,648
	<u>210,865</u>	<u>44,004</u>	<u>254,869</u>	<u>209,318</u>

4 Grants received

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2017	2016
		£	£	£
Scottish Borders Council/NHS	210,598	-	210,598	194,398
Scottish Executive	-	44,004	44,004	14,250
	<u>210,598</u>	<u>44,004</u>	<u>254,602</u>	<u>208,648</u>

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

5 Investment income

	Unrestricted funds	Total 2017	Total 2016
	General £	£	£
Interest receivable and similar income; Interest receivable on bank deposits	<u>171</u>	<u>171</u>	<u>289</u>

6 Other income

	Unrestricted funds	Total 2017
	General £	£
Rental income	<u>2,258</u>	<u>2,258</u>

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

7 Expenditure on charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2017 £	Total 2016 £
Staff costs		150,541	36,445	186,986	178,882
Allocated support costs	8	31,690	14,435	46,125	38,909
Governance costs	8	1,320	326	1,646	1,465
		<u>183,551</u>	<u>51,206</u>	<u>234,757</u>	<u>219,256</u>

£183,551 (2016 - £181,753) of the above expenditure was attributable to unrestricted funds and £51,206 (2016 - £37,503) to restricted funds.

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

8 Analysis of governance and support costs

Charitable activities expenditure

		Unrestricted funds			
	Basis of allocation	General £	Restricted funds £	Total 2017 £	Total 2016 £
Rent	A	2,906	728	3,634	6,156
Rates	A	292	73	365	(215)
Insurance	A	1,627	407	2,034	1,976
Heat and light	A	1,486	371	1,857	555
Repairs	A	3,719	916	4,635	2,260
Telephone	A	3,974	994	4,968	3,997
Office expenses	A	464	139	603	334
Computer software and maintenance costs	A	373	1,355	1,728	560
Print, post and stationery	A	981	4,364	5,345	2,458
Subscriptions	A	648	189	837	877
Sundries	A	1,751	1,553	3,304	2,685
Travel	A	13,136	3,263	16,399	15,098
Legal and professional fees	A	248	62	310	2,162
Bank charges	A	85	21	106	6
		<u>31,690</u>	<u>14,435</u>	<u>46,125</u>	<u>38,909</u>

Basis of allocation

Reference	Method of allocation
A	usage

Governance costs

	Unrestricted funds				
	General £	Restricted funds £	Total 2017 £	Total 2016 £	
Independent examiner fees					
Examination of the financial statements	900	-	900	900	
Legal fees	420	326	746	565	
	<u>1,320</u>	<u>326</u>	<u>1,646</u>	<u>1,465</u>	

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

10 Staff costs

The aggregate payroll costs were as follows:

	2017	2016
	£	£
Staff costs during the year were:		
Wages and salaries	165,742	159,134
Social security costs	10,977	11,809
Pension costs	10,267	7,939
	<u>186,986</u>	<u>178,882</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2017	2016
	No	No
Charitable activities	<u>9</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year.

11 Independent examiner's remuneration

	2017	2016
	£	£
Examination of the financial statements	<u>900</u>	<u>900</u>

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2016	-	7,316	7,316
Additions	68,387	-	68,387
At 31 March 2017	68,387	7,316	75,703
Depreciation			
At 1 April 2016	-	7,316	7,316
At 31 March 2017	-	7,316	7,316
Net book value			
At 31 March 2017	68,387	-	68,387
At 31 March 2016	-	-	-

14 Debtors

	2017 £	2016 £
Prepayments	432	1,086

15 Creditors: amounts falling due within one year

	2017 £	2016 £
Other taxation and social security	3,845	2,563
Accruals	900	900
	4,745	3,463

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

16 Funds

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
Unrestricted funds					
<i>General</i>					
General fund	94,022	171	-	29,572	123,765
Core fund	-	213,123	(183,551)	(29,572)	-
	<u>94,022</u>	<u>213,294</u>	<u>(183,551)</u>	<u>-</u>	<u>123,765</u>
Restricted funds					
Self directed support	<u>9,644</u>	<u>44,004</u>	<u>(51,206)</u>	<u>-</u>	<u>2,442</u>
Total funds	<u>103,666</u>	<u>257,298</u>	<u>(234,757)</u>	<u>-</u>	<u>126,207</u>
	Balance at 1 April 2015 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2016 £
Unrestricted funds					
<i>General</i>					
General fund	54,300	289	-	39,433	94,022
Core fund	-	195,068	(181,753)	(13,315)	-
	<u>54,300</u>	<u>195,357</u>	<u>(181,753)</u>	<u>26,118</u>	<u>94,022</u>
Restricted funds					
Self directed support	42,906	14,250	(37,503)	(10,009)	9,644
Hospital pilot	2,737	-	-	(2,737)	-
Adult support and protection	<u>13,372</u>	<u>-</u>	<u>-</u>	<u>(13,372)</u>	<u>-</u>
Total restricted funds	<u>59,015</u>	<u>14,250</u>	<u>(37,503)</u>	<u>(26,118)</u>	<u>9,644</u>
Total funds	<u>113,315</u>	<u>209,607</u>	<u>(219,256)</u>	<u>-</u>	<u>103,666</u>

17 Analysis of net assets between funds

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2017

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	68,387	-	68,387
Current assets	60,123	2,442	62,565
Current liabilities	(4,745)	-	(4,745)
Total net assets	<u>123,765</u>	<u>2,442</u>	<u>126,207</u>

18 Transition to FRS 102

No adjustments were required in respect of the transition to FRS102.