

Company registration number: SC281185

Charity registration number: SC024967

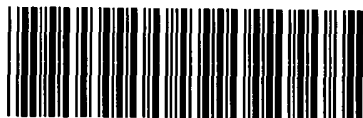
Borders Independent Advocacy Service

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2019

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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 Mr R A Cowe Mr G Brown
Secretary	Mr R A Cowe
Principal Office	Low Buckholmside Galashiels Borders TD1 1RT The charity is incorporated in Scotland.
Company Registration Number	SC281185
Charity Registration Number	SC024967
Independent Examiner	David Campbell Deans 27 North Bridge Street Hawick TD9 9BD

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 2019.

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, BIAS has continued to employ a member of staff previously funded through Scottish Government Self Directed Support from its own resources. The member of staff is currently researching and scoping a potential children and young peoples' advocacy project as this has been identified as a gap in services in Scottish Borders. Scottish Government are consulting at the moment on the role of independent advocacy in the Children's Hearing System and our member of staff attends the Expert Reference Group in this connection.

Borders Independent Advocacy Service

Trustees' Report

Objectives, strategies and activities

Promoting & Developing Advocacy

BIAS maintains 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 either a member of or represented on:-

Borders Care Voice
Scottish Borders Adult Protection Committee
Borders Advocacy, Advice and Support Forum
Mental Health & Wellbeing Forum
Learning Disability Providers Group
Learning Disability Partnership Board
Legal Services Agency
Scottish Child Law Centre
ARC
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

Advocacy Plan

BIAS continues to be part of the Advocacy Planning Group, alongside other independent advocacy providers and NHS Borders and Scottish Borders Council Commissioners.

Achievements and performance

General

Our premises, known as The Hive, are now fully tenanted by other third sector organisations working primarily with service users experiencing mental ill health.

BIAS staff complement remains static at seven (Manager, Training/Finance officer and five specialist advocacy workers), supported by three volunteers.

Case Load

During the year BIAS received 326 new referrals and successfully concluded 321. There were, on average, around 196 open client cases at any given time. In total, we worked with 524 unique individuals delivering approximately 2000 hours of 1:1 advocacy.

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.

Financial review

Policy on reserves

The Board of BIAS reviewed its reserves policy last year increasing from three to six months the level of reserves required to take into account property ownership. BIAS aims to achieve its six month reserve position over a two year time-frame although this will be under review depending on the outcome of future funding applications. BIAS continues to retain at least three months reserves.

Borders Independent Advocacy Service

Trustees' Report

Principal funding sources

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.

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. Income generated from the rental of office space will initially be used to build up reserves to the required levels. Subsequently, any surplus income generated will be re-invested into the promotion of advocacy and developing new projects.

BIAS is also working with SIAA (Scottish Independent Advocacy Alliance) and other advocacy organisations to scope how we can work together to meet the requirement within the new Scottish Welfare Act to provide independent advocacy for people with disabilities accessing the new devolved social security benefits. We have participated in Scottish Government consultations on draft principles and standards and now await the issue of the Government tender opportunity.

Activities planned to achieve aims

Finance Committee will 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

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.

Recruitment and appointment of trustees

In line with our articles of association, the maximum number of trustees is twelve and the minimum number three. All trustees retire at every Annual General Meeting and are eligible for re-election. Between one Annual General Meeting 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 and this continues to be the case.

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.

Borders Independent Advocacy Service

Trustees' Report

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 structure of the company consists of:-

The Members - who have the right to attend the annual general meeting (and any extraordinary meeting) and have important powers under the articles of association and the Companies Act 2006; in particular, the members elect people to serve as trustees and take decisions in relation to changes to the articles themselves.

The Trustees - who hold regular meetings during the period between annual general meetings maintain strategic oversight of the direction, management and activities of the company, with particular emphasis on monitoring our financial position and legal compliance.

The Manager is responsible for the day to day operational management of the company with support from an Administrative Assistant, providing guidance and support to the Board. All advocacy work is carried out by paid professional staff and trained volunteers.

Risks

Objectives and policies

The trustees have a duty to identify and review the risks to which the company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees reviewed the risks facing BIAS and considered that, again, the principal risk continues to be funding. Trustees actively monitor the situation and continue to seek further cost savings wherever possible. The trustees have reviewed Business Continuity arrangements and the BIAS Exit Strategy which address prudent courses of action to be taken upon significant or total loss of funding and are satisfied that these arrangements are appropriate going forward. Our core contract with Scottish Borders Council and NHS Borders officially terminated on 30th September 2017 but has been extended to at least 30th September 2019 with a small reduction in overall value. We have been advised that the service will go to public procurement in the next few months with a view to contract award from 1st October 2019. This clearly brings challenges in respect of governance and managing staff concerns. In the event of not being awarded the new contract, those staff currently working on core projects would transfer to the new provider under TUPE regulations. As such, it will be necessary to consult appropriately with staff and ensure they are kept advised.

A small surplus has been achieved again this year and the Board approved what is effectively a six month budget for financial year 2019/20 as there is no clear outcome for the core service tender. As BIAS policy is to track public sector pay awards, the Board agreed to award a 3.5% pay rise for the coming year.

The Board of BIAS reviewed its reserves policy last year increasing from three to six months the level of reserves required to take into account property ownership. BIAS aims to achieve its six month reserve position over a two year time-frame although this will be under review depending on the outcome of future funding applications. BIAS continues to retain at least three months reserves.

The trustees regularly monitor and review the Business Continuity Plan, Financial Regulations & 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 Personnel Committee monitors and reviews policies and procedures, including Health & Safety, Lone Working and Sickness & Absence Management and are responsible for the development of new policies as legislation or circumstances dictate.

Borders Independent Advocacy Service

Trustees' Report

Funds held as custodian trustee on behalf of others

No funds are held on behalf of other organisations.

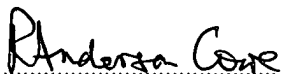
Creditor payment policy

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 21 August 2019 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Anderson Cowe', written over a dotted line.

Mr R A Cowe
Trustee

Borders Independent Advocacy Service

Statement of Trustees' Responsibilities

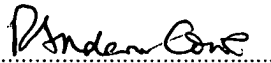
The trustees (who are also the directors of Borders Independent Advocacy Service for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 21 August 2019 and signed on its behalf by:



Mr R A Cowe
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 2019 which are set out on pages 9 to 20 .

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

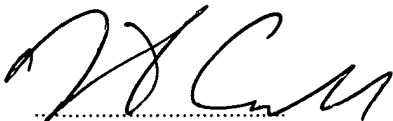
In connection with my examination, no matter has come to my attention:

(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
Deans
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date: 28/9/19

Borders Independent Advocacy Service

Statement of Financial Activities for the Year Ended 31 March 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	190,335	-	190,335
Investment income	5	3	-	3
Other income	6	22,715	-	22,715
Total income		213,053	-	213,053
Expenditure on:				
Charitable activities	7	(211,199)	(4,782)	(215,981)
Total expenditure		(211,199)	(4,782)	(215,981)
Net income/(expenditure)		1,854	(4,782)	(2,928)
Transfers between funds		1,006	(1,006)	-
Net movement in funds		2,860	(5,788)	(2,928)
Reconciliation of funds				
Total funds brought forward		129,645	5,788	135,433
Total funds carried forward	16	132,505	-	132,505
	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations and legacies	3	181,701	52,495	234,196
Investment income	5	7	-	7
Other income	6	6,336	-	6,336
Total income		188,044	52,495	240,539
Expenditure on:				
Charitable activities	7	(182,164)	(49,149)	(231,313)
Total expenditure		(182,164)	(49,149)	(231,313)
Net income		5,880	3,346	9,226
Net movement in funds		5,880	3,346	9,226
Reconciliation of funds				
Total funds brought forward		123,765	2,442	126,207
Total funds carried forward	16	129,645	5,788	135,433

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

The funds breakdown for 2018 is shown in note 16.

Borders Independent Advocacy Service

(Registration number: SC281185)
Balance Sheet as at 31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	13	68,387	68,387
Current assets			
Debtors	14	480	1,292
Cash at bank and in hand		<u>80,900</u>	<u>70,406</u>
		81,380	71,698
Creditors: Amounts falling due within one year	15	<u>(17,262)</u>	<u>(4,652)</u>
Net current assets		<u>64,118</u>	<u>67,046</u>
Net assets		<u>132,505</u>	<u>135,433</u>
Funds of the charity:			
Restricted funds		-	5,788
Unrestricted income funds			
Unrestricted funds		<u>132,505</u>	<u>129,645</u>
Total funds	16	<u>132,505</u>	<u>135,433</u>

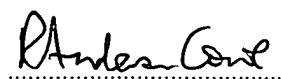
For the financial year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 and in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005.

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 21 August 2019 and signed on their behalf by:



Mr R A Cowe
Trustee

Borders Independent Advocacy Service

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

1 Charity status

The charity is limited by guarantee, incorporated in Scotland, 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.

These financial statements were authorised for issue by the trustees on 21 August 2019.

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 £ and are rounded to the nearest £1.

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.

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.

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.

Borders Independent Advocacy Service

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

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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.

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.

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.

Borders Independent Advocacy Service

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

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.

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.

Borders Independent Advocacy Service

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

3 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2019 £	Total 2018 £
Donations and legacies;			
Donations from individuals	-	-	66
Grants, including capital grants;			
Government grants	190,335	190,335	234,130
	<u>190,335</u>	<u>190,335</u>	<u>234,196</u>

4 Grants received

	Unrestricted funds		
	General £	Total 2019 £	Total 2018 £
Scottish Borders Council/NHS	190,335	190,335	181,635
Scottish Executive	-	-	52,495
	<u>190,335</u>	<u>190,335</u>	<u>234,130</u>

5 Investment income

	Unrestricted funds		
	General £	Total 2019 £	Total 2018 £
Interest receivable and similar income;			
Interest receivable on bank deposits	3	3	7
	<u>3</u>	<u>3</u>	<u>7</u>

6 Other income

	Unrestricted funds		
	General £	Total 2019 £	Total 2018 £
Rental income	22,715	22,715	6,336
	<u>22,715</u>	<u>22,715</u>	<u>6,336</u>

Borders Independent Advocacy Service

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

7 Expenditure on charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2019 £	Total 2018 £
Staff costs		163,871	4,782	168,653	188,943
Allocated support costs	8	46,428	-	46,428	40,870
Governance costs	8	900	-	900	1,500
		<u>211,199</u>	<u>4,782</u>	<u>215,981</u>	<u>231,313</u>

Borders Independent Advocacy Service

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

8 Analysis of governance and support costs

Charitable activities expenditure

		Unrestricted funds	Total 2019	Total 2018
	Basis of allocation	General £	£	£
Insurance	A	1,486	1,486	3,077
Utilities	A	8,016	8,016	4,990
Repairs	A	9,518	9,518	2,438
Telephone	A	4,248	4,248	5,165
Office expenses	A	1,250	1,250	1,200
Computer software and maintenance costs	A	1,520	1,520	849
Print, post and stationery	A	1,982	1,982	2,031
Subscriptions	A	710	710	815
Sundries	A	4,283	4,283	3,527
Travel	A	13,278	13,278	16,583
Legal and professional fees	A	-	-	60
Bank charges	A	137	137	135
		<u>46,428</u>	<u>46,428</u>	<u>40,870</u>

Basis of allocation

Reference	Method of allocation
A	usage

Governance costs

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Independent examiner fees			
Examination of the financial statements	900	900	900
Legal fees	-	-	600
	<u>900</u>	<u>900</u>	<u>1,500</u>

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 2019

10 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
Staff costs during the year were:		
Wages and salaries	149,405	166,185
Social security costs	9,756	12,051
Pension costs	<u>9,492</u>	<u>10,707</u>
	<u><u>168,653</u></u>	<u><u>188,943</u></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:

	2019 No	2018 No
Charitable activities	<u><u>7</u></u>	<u><u>7</u></u>

6 (2018 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £9,492 (2018 - £10,707).

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

11 Independent examiner's remuneration

	2019 £	2018 £
Examination of the financial statements	<u><u>900</u></u>	<u><u>900</u></u>

Borders Independent Advocacy Service

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

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 2018	68,387	7,316	75,703
At 31 March 2019	68,387	7,316	75,703
Depreciation			
At 1 April 2018	-	7,316	7,316
At 31 March 2019	-	7,316	7,316
Net book value			
At 31 March 2019	68,387	-	68,387
At 31 March 2018	68,387	-	68,387

14 Debtors

	2019 £	2018 £
Prepayments	480	1,292

15 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	-	3,752
Accruals	1,401	900
Deferred income	15,861	-
	17,262	4,652

Borders Independent Advocacy Service

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

16 Funds

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
Unrestricted funds					
<i>General</i>					
Core fund	129,645	190,147	(194,910)	1,006	125,888
Rental income fund	-	22,906	(16,289)	-	6,617
	<u>129,645</u>	<u>213,053</u>	<u>(211,199)</u>	<u>1,006</u>	<u>132,505</u>
Restricted funds					
Self directed support	<u>5,788</u>	<u>-</u>	<u>(4,782)</u>	<u>(1,006)</u>	<u>-</u>
Total funds	<u>135,433</u>	<u>213,053</u>	<u>(215,981)</u>	<u>-</u>	<u>132,505</u>
	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Balance at 31 March 2018 £	
Unrestricted funds					
<i>General</i>					
Core fund	123,765	188,044	(182,164)	129,645	
Restricted funds					
Self directed support	<u>2,442</u>	<u>52,495</u>	<u>(49,149)</u>	<u>5,788</u>	
Total funds	<u>126,207</u>	<u>240,539</u>	<u>(231,313)</u>	<u>135,433</u>	

The specific purposes for which the funds are to be applied are as follows:

As the Hive is now fully let, the Trustees have decided to designate this income and expenditure as a separate fund. The relevant income and expenditure has been shown separately as a new fund.

The self directed support fund offers choice, control and flexibility in the way the support meets the needs of the social care required.

The unspent balance of SDS funds has been transferred to general funds with the agreement of the grant provider.

17 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General £	Designated £	£
Tangible fixed assets	68,387	-	68,387
Current assets	74,763	6,617	81,380
Current liabilities	<u>(17,262)</u>	<u>-</u>	<u>(17,262)</u>
Total net assets	<u>125,888</u>	<u>6,617</u>	<u>132,505</u>

Borders Independent Advocacy Service

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

	Unrestricted funds		Total funds at 31 March 2018
	General £	Restricted funds £	£
Tangible fixed assets	68,387	-	68,387
Current assets	65,910	5,788	71,698
Current liabilities	<u>(4,652)</u>	<u>-</u>	<u>(4,652)</u>
Total net assets	<u>129,645</u>	<u>5,788</u>	<u>135,433</u>