

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 2023

TUESDAY



\*SCDTSGFT\*  
SCT 10/10/2023 #112  
COMPANIES HOUSE

# **Borders Independent Advocacy Service**

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## **Borders Independent Advocacy Service**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr D Purvis
	Mr G Brown
	Ms M Higgins
	Mr J G Easton
<b>Charity Registration Number</b>	SC024967
<b>Company Registration Number</b>	SC281185
<b>Registered Office</b>	The charity is incorporated in Scotland.
	Low Buckholmside
	Galashiels
	Borders
<b>Independent Examiner</b>	TD1 1RT
	David Campbell
	Deans Chartered Accountants
	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 2023.

### **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 (subject to specific criteria)
- 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 normally provided by trained volunteers but there have been no active volunteers involved with BIAS during the course of the pandemic. We continue to receive funding from Scottish Government to provide advocacy to children and young people under the Children's Hearing Act and are actively involved in the Expert Reference Group, National Providers Network and work closely with Scottish Children's Reporter and children's social work.

# **Borders Independent Advocacy Service**

## **Trustees' Report**

### ***Objectives, strategies and activities***

BIAS maintains close working partnerships with a broad cross section of public, private and third sector providers. This year, no face to face training or awareness raising sessions have been delivered. As the year progresses, we fully intend recommencing this work, primarily with social work and health teams and with care providers to refresh their understanding of the right to advocacy and how/when to make a referral.

BIAS continues to either be a member of or represented on:-

Borders Care Voice  
Scottish Borders Adult Protection Delivery Group, Public Protection  
Borders Older Peoples Forum  
Mental Health Providers Forum  
Learning Disability Partnership Board  
Clan Law  
Legal Services Agency  
National Providers Network – Childrens' Hearings  
Expert Reference Group – Childrens' Hearings  
Scottish Child Law Centre  
Scottish Consortium for Learning Disability  
Scottish Independent Advocacy Alliance  
Scottish Borders Social Enterprise Chamber

No decision has been taken yet for this year on volunteer recruitment and this will be dependent on the requirements of any new contract.

We continue to receive funding from Scottish Government to provide advocacy to children and young people under the Childrens' Hearing Act and are actively involved in the Expert Reference Group, National Providers Network and work closely with Scottish Childrens Reporter and childrens social work.

### **Achievements and performance**

Our premises, known as The Hive, are partially tenanted bringing in additional income.

#### **Case Load**

During the year BIAS received 251 new referrals and successfully concluded 266. This is a reduction on the previous year but more in line with pre-Covid levels. In total, we worked with 420 unique individuals. Referrals for individuals affected by statutory interventions have decreased in line with the number of overall referrals (106 between Mental Health Act, Adults with Incapacity, Adult Protection). We received a further 28 referrals for children and young people going through the Childrens' Hearing system.

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 referred for issues around mental health (117), learning disability (37) and around older peoples' care and support (44).

### **Financial review**

The Board has approved the Budget for financial year 2023/2024 based on no further change in core income during the year but this will be regularly reviewed as information becomes available. At the time of writing, we have confirmation from Scottish Borders Council/NHS Borders that our existing contract will remain in force pending the results of an in-depth review of the service being carried out. It seems reasonably likely that this will lead to a renewed contract with a similar service specification. Although not on the same scale as 2022/2023, BIAS still achieved some economies during the financial year. In the light of the above, the Board has not agreed any salary increments for the coming year although this will also be reviewed in due course, if affordable.

### **Policy on reserves**

The Board of BIAS has reviewed its reserves policy and still aims to achieve holding six months running costs as a reserve. Due to accrued savings through the year, the organisation sits at 4 months available funds.

# **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. Additional funding is received from Scottish Government.

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

##### **Key Priorities**

Ensuring that professionally delivered, effective independent advocacy is available to as many individuals as possible is, as always, our key priority. There is still the intention to fully upgrade our IT and communications systems once clarity around our core contract has been received. Initial discussions with telecoms professionals around the switch from analogue to digital and our other requirements have already taken place. An upgraded IT system will make data management more simple and will facilitate better contract monitoring. It is also certain that virtual meetings with other professionals and service user will continue to be the norm so an upgrade will be a priority.

BIAS still achieved some economies over the financial year 2022/23 due to the continued prevalence of virtual meetings. However, staff travel expenses are continuing to increase as working life returns to pre-Covid levels of face to face work. No salary increase has been budgeted for this year but we intend to review this once we have confirmation of funding going forward.

##### **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***

Borders Independent Advocacy Service is a charitable company limited by guarantee incorporated on 8th March 2005 and governed by its articles of association. New Articles were adopted by means of a Special Written Resolution by existing members at the Annual General Meeting which took place on 3rd December 2020.

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***

The process for this is laid out in the new Articles and is by application to become a member and therefore a Trustee and requires approval.

#### ***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.

# **Borders Independent Advocacy Service**

## **Trustees' Report**

### ***Organisational structure***

The Members who are also The Trustees - 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 may appoint new members who will also serve as trustees and take decisions in relation to changes to the articles themselves. The Members/Trustees 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 the principal risks are loss of funding and increased running costs as a result of the rising cost of utilities and salaries. The cost of energy has been partially mitigated this financial year by having an energy contract in place at lower rates than the current national cap and also by small business support via UK Government. With regard to staffing, BIAS has always tried to match public sector pay awards but the percentage increases being agreed at national level would not be affordable for the organisation without using reserves as our income has remained static. This increases the risk of staff dissatisfaction and loss of staff which might impact negatively on our ability to deliver our contracted services pending recruitment.

The trustees have reviewed Business Continuity arrangements and the BIAS Exit Strategy and are satisfied that these arrangements are appropriate going forward. Our core contract with Scottish Borders Council and NHS Borders is still under review. No decision has been taken yet regarding re-tendering the service. The contract has been extended until 30th September 2023 but we are hopeful a decision will be made to amend the specification and re-award the contract to us at the same value. This continues to cause challenges around governance, financial planning and managing staff concerns. Should BIAS not be awarded the contract, eligible staff would transfer to the new provider under TUPE regulations.

The trustees regularly monitor and review Financial Regulations, Risk Management procedures and Health & Safety in order to respond effectively to any unforeseen emergencies, absence of key personnel and compliance with legislation. There are no longer any restrictions on the number of people present in the office at any given time and, risk assessments and lone working arrangements remain unchanged.

The full Board continues to monitor and review all policies and procedures, in particular Health & Safety, Lone Working and Sickness & Absence Management and are responsible for the development of new policies as legislation or circumstances dictate. There is external support in place from an HR specialist on a subscription basis. Finance Committee is also currently suspended and all Trustees will continue to investigate new sources of funding and maintain oversight of day to day finances.

### **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.

### **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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

## **Borders Independent Advocacy Service**

### **Trustees' Report**

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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.

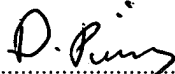
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **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 19 September 2023 and signed on its behalf by:

  
.....  
Mr D Purvis  
Trustee



## **Borders Independent Advocacy Service**

### **Independent Examiner's Report to the trustees of Borders Independent Advocacy Service (‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (‘the 2005 Act’), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (‘the 2006 Act’). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 44 (1) ( c ) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Independent examiner’s statement**

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulation; or
2. the accounts do not accord with those records and comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair view’ which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Campbell  
Deans Chartered Accountants  
ICAS

27 North Bridge Street  
Hawick  
TD9 9BD

Date:

5-10-23

## Borders Independent Advocacy Service

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	212,145	212,145
Investment income	5	44	44
Other income	6	13,692	13,692
Total income		<u>225,881</u>	<u>225,881</u>
<b>Expenditure on:</b>			
Charitable activities	7	<u>(221,522)</u>	<u>(221,522)</u>
Total expenditure		<u>(221,522)</u>	<u>(221,522)</u>
Net income		<u>4,359</u>	<u>4,359</u>
Net movement in funds		4,359	4,359
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>180,800</u>	<u>180,800</u>
Total funds carried forward	17	<u>185,159</u>	<u>185,159</u>
		<b>Unrestricted funds £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies	3	215,487	215,487
Investment income	5	5	5
Other income	6	19,699	19,699
Total income		<u>235,191</u>	<u>235,191</u>
<b>Expenditure on:</b>			
Charitable activities	7	<u>(211,506)</u>	<u>(211,506)</u>
Total expenditure		<u>(211,506)</u>	<u>(211,506)</u>
Net income		<u>23,685</u>	<u>23,685</u>
Net movement in funds		23,685	23,685
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>157,115</u>	<u>157,115</u>
Total funds carried forward	17	<u>180,800</u>	<u>180,800</u>

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

The funds breakdown for 2022 is shown in note 17.

# Borders Independent Advocacy Service

(Registration number: SC281185)

## Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	69,877	70,012
<b>Current assets</b>			
Debtors	14	471	461
Cash at bank and in hand	15	132,073	127,589
		132,544	128,050
<b>Creditors: Amounts falling due within one year</b>	16	(17,262)	(17,262)
<b>Net current assets</b>		115,282	110,788
<b>Net assets</b>		185,159	180,800
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		185,159	180,800
<b>Total funds</b>	17	185,159	180,800

For the financial year ending 31 March 2023 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 19 September 2023 and signed on their behalf by:



Mr D Purvis  
Trustee

## **Borders Independent Advocacy Service**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **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 19 September 2023.

#### **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 October 2019) - (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 2023**

#### ***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 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 2023**

#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **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 2023

### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations to major appeals	10,000	10,000	2,500
Grants, including capital grants;			
Government grants	202,145	202,145	212,987
	<u>212,145</u>	<u>212,145</u>	<u>215,487</u>

### 4 Grants received

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Scottish Borders Council/NHS	174,474	174,474	190,335
Scottish Government	27,671	27,671	22,652
	<u>202,145</u>	<u>202,145</u>	<u>212,987</u>

### 5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	44	44	5
	<u>44</u>	<u>44</u>	<u>5</u>

### 6 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Rental income	13,692	13,692	19,699
	<u>13,692</u>	<u>13,692</u>	<u>19,699</u>

# Borders Independent Advocacy Service

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 7 Expenditure on charitable activities

		<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
	<b>Note</b>		
Staff costs		180,031	180,031
Allocated support costs	8	40,591	40,591
Governance costs	8	900	900
		<u>221,522</u>	<u>221,522</u>
		<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>
	<b>Note</b>		
Staff costs		178,683	178,683
Allocated support costs	8	31,923	31,923
Governance costs	8	900	900
		<u>211,506</u>	<u>211,506</u>



# Borders Independent Advocacy Service

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 8 Analysis of governance and support costs

#### Charitable activities expenditure

	Basis of allocation	Unrestricted funds General £	Total 2023 £	Total 2022 £
Insurance	A	3,013	3,013	2,862
Utilities	A	7,730	7,730	6,216
Repairs	A	5,707	5,707	1,785
Telephone	A	3,104	3,104	2,721
Office expenses	A	1,288	1,288	1,191
Computer software and maintenance costs	A	1,071	1,071	1,385
Print, post and stationery	A	1,922	1,922	1,008
Subscriptions	A	659	659	569
Sundries	A	4,965	4,965	5,409
Travel	A	8,579	8,579	7,576
Legal and professional fees	A	1,891	1,891	616
Bank charges	A	127	127	131
Depreciation	A	534	534	454
		<u>40,590</u>	<u>40,590</u>	<u>31,923</u>

#### Basis of allocation

Reference	Method of allocation
A	usage

#### Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	900	900	900
	<u>900</u>	<u>900</u>	<u>900</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 2023**

#### **10 Staff costs**

The aggregate payroll costs were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	162,826	159,704
Social security costs	8,326	9,118
Pension costs	8,879	9,861
	<u>180,031</u>	<u>178,683</u>

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

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
Charitable activities	<u>7</u>	<u>7</u>

5 (2022 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £8,879 (2022 - £9,861).

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

#### **11 Independent examiner's remuneration**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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 2023

### 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 £
<b>Cost</b>			
At 1 April, 2022	68,387	9,584	77,971
Additions	-	399	399
At 31 March 2023	68,387	9,983	78,370
<b>Depreciation</b>			
At 1 April 2022	-	7,959	7,959
Charge for the year	-	534	534
At 31 March 2023	-	8,493	8,493
<b>Net book value</b>			
At 31 March 2023	68,387	1,490	69,877
At 31 March 2022	68,387	1,625	70,012

### 14 Debtors

	2023 £	2022 £
Prepayments	471	461

### 15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	56	-
Cash at bank	132,017	127,589
	132,073	127,589

### 16 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,401	1,401
Deferred income	15,861	15,861
	17,262	17,262

# Borders Independent Advocacy Service

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
Core fund	137,277	184,518	(180,032)	141,763
Rental income fund	37,537	13,692	(13,819)	37,410
Scottish Government fund	5,986	27,671	(27,671)	5,986
	<u>180,800</u>	<u>225,881</u>	<u>(221,522)</u>	<u>185,159</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
Core fund	123,120	192,840	(178,683)	137,277
Rental income fund	30,934	19,699	(13,096)	37,537
Scottish Government fund	3,061	22,652	(19,727)	5,986
	<u>157,115</u>	<u>235,191</u>	<u>(211,506)</u>	<u>180,800</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.

### 18 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2023 £
	General £	Designated £	
Fixed asset investments	69,877	-	69,877
Current assets	95,164	37,410	132,574
Current liabilities	(17,262)	-	(17,262)
Total net assets	<u>147,779</u>	<u>37,410</u>	<u>185,189</u>
	Unrestricted funds		Total funds at 31 March 2022 £
	General £	Designated £	
Fixed asset investments	70,012	-	70,012
Current assets	90,513	37,537	128,050
Current liabilities	(17,262)	-	(17,262)
Total net assets	<u>143,263</u>	<u>37,537</u>	<u>180,800</u>