

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

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2011**

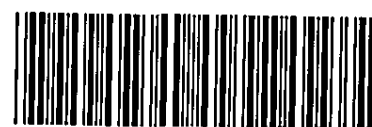
for

**Scottish Borders Community Development
Company**

**Trading as
The Bridge**

Douglas Home & Co Ltd
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

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**Contents of the Financial Statements
for the Year Ended 31 March 2011**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 18

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

**Report of the Trustees
for the Year Ended 31 March 2011**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 (2nd edition - May 2008).

The company also trades under the name of the Bridge

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC305830 (Scotland)

Registered Charity number
SC037646

Registered office
6A Roxburgh Street
Galashiels
Selkirkshire
TD1 1PF

Trustees		
A K Aitchison		
I Brown		- resigned 7.8.11
A J Herd	Chair	
Mrs M J Hindmarsh		
B F Neill		
I R Yates		
A H Findlay	Treasurer	

Company Secretary
A H Findlay

Independent Examiner
Douglas Home & Co Ltd
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Solicitors
Lindsays, 26 High Street, Jedburgh, TD8 6AE

Bankers
Bank of Scotland, 10 Market Place, Duns, TD11 3ED

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

**Report of the Trustees
for the Year Ended 31 March 2011**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

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

Related parties

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

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate their exposure.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

The charity in partnership with the CVS Network developed a new three year Business Plan called " A Thriving and more connected voluntary sector".

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

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

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

Significant activities

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

The charity also operates community transport projects in Roxburgh and Tweeddale.

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

Volunteers

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

**Report of the Trustees
for the Year Ended 31 March 2011**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

The Bridge achievements for 2010/2011:

- Has assisted voluntary groups and organisations to receive funding of over £1,032,294.40 during the year
- Worked with 301 groups providing a total of 610 development sessions.
- Supported the development of 104 new groups/organisations.
- Continued to provide the latest information on funding grants and opportunities, training and new initiatives at a local and national level through quarterly editions of The Bridge newsletters and website.
- Provided practical administrative support services, equipment loan and serviced office accommodation from all Area Offices
- Continued development of the Borders Third Sector Partnership (Interface). The Bridge is the holding partner and single point of contact for the Scottish Government on behalf of the Borders Third Sector Partnership.
- Represented the interests of the voluntary sector through facilitating the Voluntary Sector Liaison Group and assisted with the transition of this group to become the Third Sector Forum. The Bridge continues to represent the Third Sector on Borders Strategic Board Community Planning Partnership, as well as promoting partnership working with the statutory agencies at community planning meetings. Produced a framework for Third Sector in the Scottish Borders and led the development of a new Third Sector information leaflet.
- We also continued to provide an accessible community transport service through our projects in Tweeddale and Roxburgh including supporting partnership working with other providers through the Community Transport Network.
- Provide development support and secretarial for the 3 Federations of Village Halls in Peebleshire, Central Borders and Roxburgh.

In the area of specific projects, the Bridge:

Was successful in its application to Supporting Voluntary Action to work in partnership with South Lanarkshire CVS in the delivery of a Community Led Action Plan in Walkerburn. This funding enabled The Bridge to employ a Community Facilitator for the delivery of this project in 2009. This project was completed in June 2010 with the successful launch and publication of Walkerburn Community Led Action Plan. The Bridge continues to support this community capacity development work in Walkerburn.

Online Borders: Throughout the last year funding and support for Online Borders has been received from Community Learning and Development. The Bridge in partnership with NHS and Scottish Borders Council was successful in applying to Scottish Borders Council Community Support Fund for the evaluation of the website in 2009. Funding from LEADER enabled the rewrite of the website and the addition of new features. The Bridge will continue to develop and support this work by maintaining the Online Borders directory and assisting voluntary and community groups with their micro sites. There are currently 798 voluntary and community groups registered. The Bridge works in partnership with NHS, Social Work and Community Learning and Development and also supports and services Online Borders Board.

The Bridge secured three year funding from the Children and Young Peoples Planning Partnership in 2007 to employ a Children and Young Peoples Development Worker with the specific remit of capacity building within Voluntary Organisations. The achievements of this post have been outstanding which has resulted in The Bridge successfully applying to the Children and Young People's Planning Partnership for funding for a six month extension. The Bridge worked in partnership with Youth Borders on developing this post through a secondment to Youth Borders, which enabled funding to be secured by Youth Borders for the continuation of this post.

The Bridge worked in partnership with Community Learning and Development to deliver Networking Events. The Bridge has successfully delivered 5 very well attended events. This work has been crucial in developing improved relationships between the voluntary and community sector and statutory agencies to ensure effective engagement with the wider voluntary sector.

**Report of the Trustees
for the Year Ended 31 March 2011**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Bridge provided support for the development of Selkirk Regeneration Company which resulted in a successful funding application by Selkirk Regeneration Company to the Climate Challenge Fund which facilitated the employment of a Carbon Reduction Development Worker. The Bridge entered into a service level agreement with Selkirk Regeneration Company to provide line management and a staff development programme for their Development Worker. This was a successful project which was completed in March 2011.

The Bridge hosted a national 4 day event funded by Supporting Voluntary Action Big Lottery.

Fundraising activities

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

Investment performance

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

FINANCIAL REVIEW

Reserves policy

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

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

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

The Bridge will take reasonable steps to ensure this level of reserves is achieved and maintained but its ability to do so will inevitably be limited by the sources of funding available to it. This policy will be reviewed annually at the time of the Annual Accounts being examined.

Principal funding sources

For its activities in 2010-11, The Bridge generated or received total income of £403,486.

This principally comprised of £131,763 from the Scottish Government through the Scottish Council of Voluntary Service programme, £53,061 from Scottish Borders Council for the community transport projects, £33,050 from Scottish Borders Council in connection with the service level agreement, £18,746 from Big Lottery Fund's Supporting Voluntary Action programme for the Change Champion project.

A further £74,451 (2010 - £66,527) was generated from shop trading and £11,211 (2010 - £15,635) from the provision of office services and accommodation.

FUTURE DEVELOPMENTS

The Bridge will ensure the continued delivery of the core CVS services while developing new initiatives. The Bridge will continue to be a proactive partner in developing the Borders Third Sector Partnership (Interface). The Bridge will continue to assist in the development of online borders, and will continue to represent the interests of the Third Sector on the Community Planning Partnership Strategic Board while also supporting the Third Sector Forum. The Bridge will coordinate local and national events supporting the Scottish Centre for Intergenerational Practice. It will seek funding for new vehicles for its community transport projects. The Bridge recognises the importance of maintaining and developing key relationships with the community, peers, partners and funders as the platform for everything we do.

FUNDS HELD AS CUSTODIAN FOR OTHERS

Funds of £5,269 were brought forward from the previous year which were held by the charity to administer on behalf of CYPP projects. At the year end funds of £1,603 remained and this balance is included within creditors.

No transactions are reflected in the income and expenditure accounts as the charity only administers the funds on behalf of Scottish Borders Council.

**Report of the Trustees
for the Year Ended 31 March 2011**

MEMBERS LIABILITY

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

ON BEHALF OF THE BOARD:


.....
A J Herd - Trustee

Date: 5.09.11.....

**Independent Examiner's Report to the Trustees of
Scottish Borders Community Development
Company
Trading as The Bridge**

I report on the accounts for the year ended 31 March 2011 set out on pages seven to eighteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

L. C Mark

Lesley Mark
FCA, DChA
Douglas Home & Co Ltd
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Date: *5 September 2011*

Statement of Financial Activities
for the Year Ended 31 March 2011

	Notes	Unrestricted funds £	Restricted funds £	31.3.11 Total funds £	31.3.10 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	20,093	16,572	36,665	71,354
Activities for generating funds	3	74,681	-	74,681	67,172
Investment income	4	147	-	147	203
Incoming resources from charitable activities 5					
Support Services		158,237	57,343	215,580	265,139
Transport Services		21,184	54,559	75,743	40,103
Other incoming resources		<u>655</u>	<u>15</u>	<u>670</u>	<u>2,134</u>
Total incoming resources		274,997	128,489	403,486	446,105
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs	6	46,399	-	46,399	42,363
Charitable activities 7					
Support Services		181,322	93,851	275,173	298,668
Transport Services		-	61,186	61,186	52,322
Governance costs 10		<u>12,624</u>	<u>-</u>	<u>12,624</u>	<u>8,661</u>
Total resources expended		240,345	155,037	395,382	402,014
NET INCOMING/(OUTGOING) RESOURCES before transfers					
		34,652	(26,548)	8,104	44,091
Gross transfers between funds 19		<u>(14,607)</u>	<u>14,607</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources		20,045	(11,941)	8,104	44,091
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>76,684</u>	<u>71,762</u>	<u>148,446</u>	<u>104,355</u>
TOTAL FUNDS CARRIED FORWARD		<u>96,729</u>	<u>59,821</u>	<u>156,550</u>	<u>148,446</u>

The notes form part of these financial statements

Scottish Borders Community Development
Company
Trading as The Bridge

Balance Sheet
At 31 March 2011

	Notes	Unrestricted funds £	Restricted funds £	31.3.11 Total funds £	31.3.10 Total funds £
FIXED ASSETS					
Tangible assets	14	558	37,580	38,138	25,704
CURRENT ASSETS					
Debtors: amounts falling due within one year	15	15,588	27,891	43,479	26,794
Cash at bank and in hand		<u>104,258</u>	<u>23,786</u>	<u>128,044</u>	<u>136,607</u>
		119,846	51,677	171,523	163,401
CREDITORS					
Amounts falling due within one year	16	(23,674)	(29,437)	(53,111)	(40,659)
NET CURRENT ASSETS		<u>96,172</u>	<u>22,240</u>	<u>118,412</u>	<u>122,742</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>96,730</u>	<u>59,820</u>	<u>156,550</u>	<u>148,446</u>
NET ASSETS		<u>96,730</u>	<u>59,820</u>	<u>156,550</u>	<u>148,446</u>
FUNDS	19				
Unrestricted funds				96,730	76,684
Restricted funds				<u>59,820</u>	<u>71,762</u>
TOTAL FUNDS				<u>156,550</u>	<u>148,446</u>

The notes form part of these financial statements

Balance Sheet - continued
At 31 March 2011

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2011.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2011 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 2 September 2011 and were signed on its behalf by:


.....
A J Herd - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2011

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Plant and machinery etc	- 20% on cost
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2011

2. VOLUNTARY INCOME

	31.3.11	31.3.10
	£	£
Donations	7,141	4,540
Grants	<u>29,524</u>	<u>66,814</u>
	<u>36,665</u>	<u>71,354</u>

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

	31.3.11	31.3.10
	£	£
Robertson Trust	-	5,000
Abbey Row	-	5,000
Charity Begins at Home	-	5,000
Scottish Community Fund	-	616
Awards for all	-	10,000
Scottish Borders Council	28,524	37,198
NHS Borders	<u>1,000</u>	<u>4,000</u>
	<u>29,524</u>	<u>66,814</u>

3. ACTIVITIES FOR GENERATING FUNDS

	31.3.11	31.3.10
	£	£
Fundraising events	230	645
Shop income - Roxburgh	21,573	19,871
Shop income - Tweeddale	<u>52,878</u>	<u>46,656</u>
	<u>74,681</u>	<u>67,172</u>

4. INVESTMENT INCOME

	31.3.11	31.3.10
	£	£
Deposit account interest	43	60
Interest receivable - trading	<u>104</u>	<u>143</u>
	<u>147</u>	<u>203</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2011

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	31.3.11 £	31.3.10 £
Membership	Support Services	8,253	2,136
Social car schemes	Support Services	88	-
Offices	Support Services	5,110	7,320
Photocopying	Support Services	5,041	6,214
Grants received	Support Services	196,045	247,368
Other services	Support Services	1,043	2,101
Membership	Transport Services	568	708
Social car schemes	Transport Services	26,278	19,523
Photocopying	Transport Services	-	35
Grants received	Transport Services	48,880	19,690
Other services	Transport Services	17	147
		<u>291,323</u>	<u>305,242</u>

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

	31.3.11 £	31.3.10 £
Scottish Government	131,763	131,204
Scottish Borders Council	84,261	72,972
NHS Borders	-	1,000
Children & Young People's Planning Partnership	-	41,000
Borders Voluntary Community Care Forum	-	3,000
Big Lottery Fund Supporting Voluntary Action	18,746	13,415
Scottish Centre for Intergenerational Practice	-	3,200
Scottish Council for Voluntary Organisations	10,155	-
Other grants	-	1,267
	<u>244,925</u>	<u>267,058</u>

6. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	31.3.11 £	31.3.10 £
Staff costs	32,370	26,896
Premises costs	10,515	12,491
Other direct costs	3,514	2,894
Support costs	-	82
	<u>46,399</u>	<u>42,363</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2011

7. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 8)	Grant funding of activities	Support costs (See note 9)	Totals
	£	£	£	£
Support Services	249,930	3,994	21,249	275,173
Transport Services	<u>61,186</u>	<u>-</u>	<u>-</u>	<u>61,186</u>
	<u>311,116</u>	<u>3,994</u>	<u>21,249</u>	<u>336,359</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.11 £	31.3.10 £
Staff costs	219,966	249,112
Rates and water	1,342	1,609
Rent	20,870	18,195
Light and heat	5,645	4,968
Telephone	661	926
Postage, stationery & printing	1,607	1,191
Sundries	1,682	323
Vehicle running costs	21,208	15,752
Staff Training	149	412
Volunteer travel exp	2,332	1,649
Staff mileage	7,054	6,954
Repairs & renewals	1,748	1,194
Event Costs	5,525	1,312
Photocopier	363	412
Subscriptions	326	126
Volunteer training	18	244
Computer expenses	25	10,651
Consultancy	11,400	6,155
Bad debts	1,229	-
Depreciation	7,966	6,742
Interest payable and similar charges	<u>-</u>	<u>50</u>
	<u>311,116</u>	<u>327,977</u>

9. SUPPORT COSTS

	Management £
Governance costs	5,174
Support Services	<u>21,249</u>
	<u>26,423</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2011

9. SUPPORT COSTS - continued

Management

	Governance costs	Support Services	31.3.11 Total activities £	31.3.10 Total activities £
	£	£		
Depreciation of tangible and heritage assets	-	-	-	82
Wages	4,731	-	4,731	-
Social security	443	-	443	-
Insurance	-	3,295	3,295	3,811
Telephone	-	2,611	2,611	2,691
Postage, stationery & printing	-	4,032	4,032	5,366
Advertising	-	99	99	280
Sundries	-	2,451	2,451	1,112
Computer expenses	-	4,277	4,277	2,816
Cleaning	-	618	618	560
Consultants	-	-	-	1,057
Subscriptions	-	-	-	538
Office equipment maintenance	-	77	77	112
Photocopying	-	3,691	3,691	4,571
Bank charges	-	98	98	99
	<u>5,174</u>	<u>21,249</u>	<u>26,423</u>	<u>23,095</u>

10. GOVERNANCE COSTS

	31.3.11 £	31.3.10 £
Trustees' expenses	-	418
Independent examination fee	2,300	2,515
Trustees travel reimbursed	1,585	1,567
Payroll administration	975	960
Treasurers honorarium	1,000	1,000
Shop honorarium	1,200	1,200
Committee meetings & costs	390	1,001
Support costs	<u>5,174</u>	-
	<u>12,624</u>	<u>8,661</u>

11. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.11 £	31.3.10 £
Depreciation - owned assets	<u>7,966</u>	<u>6,824</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2011

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2011 nor for the year ended 31 March 2010.

Trustees' Expenses

Six Trustees received reimbursement of travel expenses amounting to £1,585 in the current year (2010: six Trustees £1,985)

The Treasurer received £1,000 (2010 £1,000) as an honorarium.

13. STAFF COSTS

	31.3.11 £	31.3.10 £
Wages and salaries	237,170	253,680
Social security costs	18,153	20,375
Other pension costs	<u>2,187</u>	<u>1,953</u>
	<u>257,510</u>	<u>276,008</u>

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

	31.3.11 <u>17</u>	31.3.10 <u>19</u>
Administration		

14. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £	Motor vehicles £	Totals £
COST			
At 1 April 2010	3,886	42,806	46,692
Additions	<u>670</u>	<u>19,730</u>	<u>20,400</u>
At 31 March 2011	<u>4,556</u>	<u>62,536</u>	<u>67,092</u>
DEPRECIATION			
At 1 April 2010	3,886	17,102	20,988
Charge for year	<u>112</u>	<u>7,854</u>	<u>7,966</u>
At 31 March 2011	<u>3,998</u>	<u>24,956</u>	<u>28,954</u>
NET BOOK VALUE			
At 31 March 2011	<u>558</u>	<u>37,580</u>	<u>38,138</u>
At 31 March 2010	<u>-</u>	<u>25,704</u>	<u>25,704</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2011

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.11	31.3.10
	£	£
Trade debtors	21,508	21,766
Other debtors	12,859	249
VAT	2,119	2,348
Prepayments and accrued income	<u>6,993</u>	<u>2,431</u>
	<u>43,479</u>	<u>26,794</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.11	31.3.10
	£	£
Bank loans and overdrafts	17,865	4,954
Trade creditors	7,099	4,481
Social security and other taxes	4,698	6,085
VAT	513	-
Other creditors	427	427
Accruals and deferred income	<u>22,509</u>	<u>24,712</u>
	<u>53,111</u>	<u>40,659</u>

17. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	31.3.11	31.3.10
	£	£
Expiring:		
Within one year	6,550	6,550
Between one and five years	<u>21,731</u>	<u>21,731</u>
	<u>28,281</u>	<u>28,281</u>

18. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £2,187 (2010 - £1,953). Contributions totalling £427 (2010 - £427) were payable to the fund at the balance sheet date and are included in creditors.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2011

19. MOVEMENT IN FUNDS

	At 1.4.10 £	Net movement in funds £	Transfers between funds £	At 31.3.11 £
Unrestricted funds				
General fund	76,684	34,653	(14,607)	96,730
Restricted funds				
Online Borders	19,770	(6,347)	-	13,423
Children's Change	11,503	(11,503)	-	-
New Ways Project	-	220	-	220
Teviot Wheels	27,513	8,907	1,158	37,578
Tweed Wheels	2,073	(10,123)	13,449	5,399
Big Event	66	(66)	-	-
Change Champion	3,637	(3,637)	-	-
Guid Fettle	4,000	(4,000)	-	-
Intergenerational Practice	3,200	-	-	3,200
	71,762	(26,549)	14,607	59,820
TOTAL FUNDS	<u>148,446</u>	<u>8,104</u>	<u>-</u>	<u>156,550</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	274,997	(240,344)	34,653
Restricted funds			
Online Borders	12,339	(18,686)	(6,347)
NHS Health Project	1,000	(1,000)	-
New Ways Project	24,800	(24,580)	220
Teviot Wheels	40,590	(31,683)	8,907
Tweed Wheels	19,380	(29,503)	(10,123)
Guid Fettle	-	(4,000)	(4,000)
Children's Change	9,000	(20,503)	(11,503)
Change Champion	18,746	(22,383)	(3,637)
Leading In Change	2,634	(2,634)	-
Big Event	-	(66)	(66)
	128,489	(155,038)	(26,549)
TOTAL FUNDS	<u>403,486</u>	<u>(395,382)</u>	<u>8,104</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2011**

19. MOVEMENT IN FUNDS - continued

Some of the restricted funds also generate unrestricted income from the use of their facilities and therefore any deficit on a restricted fund is made good firstly from the general funds they produce. This was the case with Tweed Wheels where unrestricted funds of £11,837 were generated and this was used, in the first instance, to offset against the deficit in the year of £13,449, and Teviot Wheels where unrestricted funds of £9,339 were generated and this was used to offset against the deficit in the year of £1,158.

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

Online Borders - Development and support of new community website.

NHS Health Project - Coordinated Network Events in Partnership with BAVS.

New Ways Project - Funding for New Ways Liaison Officer Post.

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

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

Guid Fettle - Administered grant funding for Healthy Living Projects.

Children's Change - Funding for six month extension for Children & Young People's Development Worker.

Big Event - Administrative support services.

Change Champion - Project funding for delivery of Community Led Action Plan in Walkerburn.

Intergenerational Practice - Funding for local and national network events.

Leading in Change - Funding for hosting event at Cardrona and Interface Development.