
Report of the Trustees and Unaudited Financial Statements

for the Year Ended 31 March 2017
for

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

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COMPANIES HOUSE

 **DOUGLAS
HOME & CO**
CHARTERED ACCOUNTANTS

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

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2017
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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for the Year Ended 31 March 2017**

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**Reference and Administrative Details
for the Year Ended 31 March 2017**

TRUSTEES

A K Aitchison
Mrs M J Hindmarsh
I R Yates (Chair)
A H Findlay (Treasurer)
D Brackenridge
I J Ireland (resigned 31/5/16)
Ms H A Clayton
A J Hirst

COMPANY SECRETARY

A H Findlay

REGISTERED OFFICE

3 Roxburgh House Court
Roxburgh Street
Galashiels
TD1 1NY

REGISTERED COMPANY NUMBER

SC305830 (Scotland)

REGISTERED CHARITY NUMBER

SC037646

INDEPENDENT EXAMINER

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

SOLICITORS

Lindsays, Caledonian Exchange, 19A Cannin Street, Edinburgh,
EH3 8HE

BANKERS

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

**Report of the Trustees
for the Year Ended 31 March 2017**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The company also trades under the name of The Bridge

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 Volunteer Centre Borders (VCB), Berwickshire Association for Voluntary Service (BAVs) and Scottish Borders Social Enterprise Chamber (SBSEC) reviewed the existing Partnership Agreement for the Borders Third Sector Partnership (Interface) along with a joint Work Plan and Monitoring Framework for Scottish Government reporting (six monthly returns)

The charity puts forward this Work 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 a community transport project in Central Borders, 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 2017**

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 2016/17

- Has assisted voluntary groups and organisations to receive funding of over £693,337 during the year.
- Worked with 378 organisations/ groups providing a total of 252 organisations given 1:1 in-depth development sessions, 422 interactions throughout the year, 44 organisations signposted for further professional guidance, 130 organisations supported to develop their income strategy including assistance with identifying suitable funding sources. 60 organisations assisted with applying for funding/development of business plans.
- Continued to support the development of new groups/organisations including supporting 33 new start up organisations.
- Provided support on legal structures and conversions to 37 SCIOs. Provided support sessions to 210 organisations in governance, business planning/financial planning.
- Supported 48 funding applications.
- 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 and weekly updates from each Area Administrator.
- 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. The Bridge worked with Partners to develop our 2017/18 Work Plan, identifying key activities and joint partnership working project. The Bridge on behalf of Borders Third Sector Partnership submitted the completed Monitoring Framework for 2016/17 to Scottish Government and Voluntary Action Scotland.
- The Bridge works with Borders Third Sector Partnership to represent the wider Third Sector within Community Planning Partnership, as well as promoting partnership working with the statutory agencies at community planning meetings. Over this last year The Bridge with Borders Third Sector Partners and key third sector infrastructure organisations has supported the engagement of voluntary/community groups in the development of the Health & Social Care Locality Working Groups to develop Locality Plans in each of the 5 localities in Scottish Borders. This work is ongoing in 2017/18.
- The Community Empowerment (Scotland) Act 2015. The Bridge with Borders Third Sector Partnership has continued to work with Statutory Partners to support a number of engagement meetings with local communities/voluntary groups to discuss with local communities the latest statutory guidance for Community Planning Partnerships on the development of Scottish Borders Community Plan as stated in the Community Empowerment (Scotland) Act 2015 - This is the first phase of this work and will continue in 2017/18 when the Plans need to be in place.
- The Bridge with Borders Third Sector Partnership hosted a Third Sector Forum meeting with The Alliance. The Alliance is the national third sector intermediary for a range of health and social care organisations and third sector providers in Health & Social Care Integration.
- The Bridge is also a partner on Community Learning and Development Strategic Partnership Board to ensure the Third Sector is fully represented on Community Learning and Development 9 Learning Community Partnerships this year has seen the implementation and development of the wider learning community plan in each of the 9 locality areas. The Bridge in Partnership with Youth Borders continues to represent the sector on both the Children & Young Peoples' Leadership Group and the Commissioning Group.
- We continued to delivery community transport service in Central Borders, Tweeddale and Roxburgh Area, and continue with our fundraising activities in all areas to secure funds for replacement vehicles. The Bridge is undertaking an 18 month internal review of the delivery of our transport services. The review commenced on 1 September 2016 and will be completed in March 2018. We provided Midas training for volunteer drivers in all areas.
- The Bridge continues to support the Borders Community Transport Network and has actively worked with all Community Transport Providers along with Statutory Partners to develop joint working practices for service delivery which will aid the support and development of a business case for the continuation of community transport funding in 2017/18.

**Report of the Trustees
for the Year Ended 31 March 2017**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- Provided development support and secretariat for the 3 Federations of Village Halls in Peeblesshire, Central Borders and Roxburgh. We provided 49 village halls with 1:1 support/training/themed meetings. Provided specific information sessions to 34 Halls on running community buildings. Provided the Secretariat for 12 Federations/village hall meetings/events throughout the year. Assisted a number of village halls with successful funding applications for refurbishments/ equipment replacement.
- The Bridge actively participates in the TSI network nationally, attends all Voluntary Action Scotland meetings and contributes to consultations and Practice Forums

In the area of specific projects, the Bridge:

We continue to work closely with third sector partners in representing the sector on the Health and Social Care Integration Programme and on the Strategic Steering Group. This work will continue in 2017/18

Online Borders: 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. The Bridge has supported the administrative management of Online Borders; The Bridge has maintained the community/voluntary directory. We are working with Statutory and Third Sector Partners to review the current capacity of Online Borders and assessing the need for an upgrade.

We have been successful in working in partnership with the Community Capacity Building Team funded through the Integrated Care Fund and also continued to represent the Third Sector on the Steering Group.

The Bridge continued its partnership project with the Learning and Disability Co-ordinator, Health & Well-being, Social Work Scottish Borders Council, to employ a Citizens Panel Co-ordinator to set up 5 Citizens Panels throughout the Scottish Borders. The Bridge supports this project by providing administrative services and bespoke training for new trustees on the role and responsibilities of being a director to the newly set up Citizen Panels. This project has now secured funding up to 31 March 2018. We continue provide administrative support services to our member organisations in our 3 area offices.

The Bridge facilitated a number of thematic networking Events in local venues. The Bridge in partnership continues to develop and improve our communications strategy and plans to raise our profile and to promote our services. This is implemented through network meetings, website update and the sharing of information and practice seminars. We continue to develop our marketing and communications to ensure our member organisations and wider third sector organisations are kept informed and up to date with new developments and will also provide relevant information and policy changes. Throughout the year we collated and submitted responses on behalf of our members to national and local consultations such as the Community Empowerment Act and the Health & Social Care Locality Plans. The Bridge continues to strengthen awareness by the distribution of policy information through our newsletters, briefing notes and local information sessions. The Bridge has successfully delivered very well attended training events covering topics such as Trustee Responsibilities and Charity Law. The Bridge represented Borders Third Sector Partnership on the Third Sector Interface Governance Forum facilitated/supported by Voluntary Action Scotland. This work has resulted in a governance improvement tool being piloted within the Third Sector Interface Network.

The Bridge is a partner in a new project development Scottish Borders Community Transport Hub. This project is in partnership with Red Cross, Scottish Borders Council, NHS Borders, Berwickshire Association of Voluntary Services and the RVS. The overall aim of the project is to put in place a co-ordinated, sustainable approach to community transport provision in Scottish Borders. The work will continue into 2017/18

The Bridge in collaboration with Berwickshire Association of Voluntary Service (BAVs) successfully submitted an Expression of Interest to the European Leader Funded Programme for a two year funded Enterprise Facilitator post. We are now through to the second stage and will be submitting a full two year funded project application. Should this be successful the Enterprise Facilitator post will assist the development of Borders Communities by providing a capacity building development support service to new and existing development trusts across the Scottish Borders.

**Report of the Trustees
for the Year Ended 31 March 2017**

ACHIEVEMENT AND PERFORMANCE

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

Principal funding sources

For its activities in 2016-17, The Bridge generated or received total funding of £367,649 (2015-16 £403,414).

This principally comprised of £130,765 from the Scottish Government through the National Councils of Voluntary Service programme and £57,550 from Scottish Borders Council for the community transport services and other services.

A further £80,882 (2016 - £86,396) was generated from shop trading and £12,551 (2016- £9,724) from the provision of office services and accommodation.

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.

FUTURE PLANS

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 and review of online borders, and will continue to represent the interests of the Third Sector on the various Community Planning Partnership Boards/Teams; while also supporting the Third Sector Forum. The Bridge will coordinate local and national events. It will seek funding for new vehicles for its community transport projects; will continue to develop our partnership transport projects with British Red Cross and Scottish Borders Council. 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.

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 2017**

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

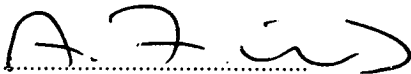
Travel expenses are reimbursed to trustees. An honorarium is paid to the Treasurer.

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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16/10/2017 and signed on its behalf by:



A H Findlay - Trustee

**Independent Examiner's Report to the Trustees of
Scottish Borders Community Development
Company
Trading as The Bridge (Registered number: SC305830)**

I report on the accounts for the year ended 31 March 2017 set out on pages eight 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.

C. McEwen
Carron McEwen
FCCA
Douglas Home & Co Ltd
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Date: 16 October 2017

Statement of Financial Activities
for the Year Ended 31 March 2017

	Notes	Unrestricted fund £	Restricted funds £	31/3/17 Total funds £	31/3/16 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,895	182	3,077	20,866
Charitable activities	5				
Support Services		164,563	17,624	182,187	170,474
Transport Services		32,027	65,292	97,319	120,304
Other trading activities	3	80,882	-	80,882	86,396
Investment income	4	159	-	159	159
Other income		2,639	1,386	4,025	5,215
Total		283,165	84,484	367,649	403,414
EXPENDITURE ON					
Raising funds		53,099	-	53,099	59,308
Charitable activities	6				
Support Services		213,777	13,226	227,003	238,428
Transport Services		9,909	106,139	116,048	135,275
Total		276,785	119,365	396,150	433,011
NET INCOME/(EXPENDITURE)		6,380	(34,881)	(28,501)	(29,597)
Transfers between funds	17	(19,312)	19,312	-	-
Net movement in funds		(12,932)	(15,569)	(28,501)	(29,597)
RECONCILIATION OF FUNDS					
Total funds brought forward		58,841	97,937	156,778	186,375
TOTAL FUNDS CARRIED FORWARD		45,909	82,368	128,277	156,778

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements.

**Scottish Borders Community Development
Company**
Trading as The Bridge (Registered number: SC305830)

**Statement of Financial Position
At 31 March 2017**

	Notes	Unrestricted fund £	Restricted funds £	31/3/17 Total funds £	31/3/16 Total funds £
FIXED ASSETS					
Tangible assets	12	1,267	51,186	52,453	78,740
CURRENT ASSETS					
Debtors	13	21,467	25,843	47,310	45,485
Cash at bank and in hand		36,108	21,701	57,809	68,984
		<u>57,575</u>	<u>47,544</u>	<u>105,119</u>	<u>114,469</u>
CREDITORS					
Amounts falling due within one year	14	(12,934)	(16,361)	(29,295)	(36,431)
NET CURRENT ASSETS		<u>44,641</u>	<u>31,183</u>	<u>75,824</u>	<u>78,038</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>45,908</u>	<u>82,369</u>	<u>128,277</u>	<u>156,778</u>
NET ASSETS		<u>45,908</u>	<u>82,369</u>	<u>128,277</u>	<u>156,778</u>
FUNDS	17				
Unrestricted funds				45,908	58,841
Restricted funds				82,369	97,937
TOTAL FUNDS				<u>128,277</u>	<u>156,778</u>

The notes form part of these financial statements

Statement of Financial Position - continued
At 31 March 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

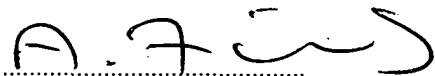
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

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.

The financial statements were approved by the Board of Trustees on 16/10/2017 and were signed on its behalf by:



A H Findlay -Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures, fittings & equipment	- 20% on cost
Motor vehicles	- 20% on cost

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.

2. DONATIONS AND LEGACIES

	31/3/17	31/3/16
	£	£
Donations	<u>3,077</u>	<u>20,866</u>

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

3. OTHER TRADING ACTIVITIES

	31/3/17	31/3/16
	£	£
Shop income - Roxburgh	31,803	36,533
Shop income - Tweeddale	49,079	49,863
	<u>80,882</u>	<u>86,396</u>

4. INVESTMENT INCOME

	31/3/17	31/3/16
	£	£
Deposit account interest	159	159
	<u>159</u>	<u>159</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/17	31/3/16
		£	£
Membership	Support Services	4,689	5,477
Offices	Support Services	7,022	5,236
Photocopying	Support Services	5,451	4,170
Grants received	Support Services	164,952	155,448
Other services	Support Services	73	143
Membership	Transport Services	-	34
Social car schemes	Transport Services	49,365	53,466
Offices	Transport Services	-	158
Photocopying	Transport Services	5	17
Grants received	Transport Services	47,949	66,629
		<u>279,506</u>	<u>290,778</u>

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

	31/3/17	31/3/16
	£	£
Scottish Government	130,765	145,734
Scottish Borders Council	57,550	47,723
NHS Borders	2,797	3,120
BSOG	11,290	-
Voluntary Action Scotland	-	5,000
British Red Cross	10,000	9,000
Robertson Trust	-	7,500
Borders Deaf & Hard of hearing Network	-	2,000
Big Lottery Fund	499	-
Other grants	-	2,000
	<u>212,901</u>	<u>222,077</u>

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

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7) £	Support costs (See note 8) £	Totals £
Support Services	197,331	29,672	227,003
Transport Services	99,868	16,180	116,048
	<u>297,199</u>	<u>45,852</u>	<u>343,051</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/17 £	31/3/16 £
Staff costs	178,420	196,142
Rates and water	1,757	2,171
Rent	28,057	28,554
Light and heat	5,788	5,501
Vehicle running costs	39,170	38,676
Staff Training	700	1,648
Volunteer travel exp	7,506	6,710
Staff mileage	4,101	4,621
Repairs & renewals	1,412	619
Event Costs	614	1,490
Photocopier	1,220	1,680
Subscriptions	723	1,132
Bad debts	130	-
Minibus hire	-	379
Professional fees	1,500	3,050
Conference expenses	1,296	1,448
Depreciation	24,805	31,397
Loss on sale of assets	-	2,134
	<u>297,199</u>	<u>327,352</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support Services	22,796	6,876	29,672
Transport Services	11,788	4,392	16,180
	<u>34,584</u>	<u>11,268</u>	<u>45,852</u>

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

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

8. SUPPORT COSTS - continued

Management

			31/3/17	31/3/16
	Support Services	Transport Services	Total activities	Total activities
	£	£	£	£
Insurance	2,516	1,296	3,812	3,629
Telephone	2,014	1,037	3,051	3,188
Postage, stationery & printing	3,744	1,929	5,673	6,117
Advertising	1,191	613	1,804	72
Sundries	617	317	934	1,857
Computer expenses	5,732	3,000	8,732	10,071
Cleaning	758	390	1,148	761
Photocopying	2,457	1,265	3,722	4,341
Bookkeeping	3,722	1,918	5,640	5,885
Bank charges	45	23	68	175
	<u>22,796</u>	<u>11,788</u>	<u>34,584</u>	<u>36,096</u>

Governance costs

			31/3/17	31/3/16
	Support Services	Transport Services	Total activities	Total activities
	£	£	£	£
Wages	2,238	1,153	3,391	3,391
Social security	235	121	356	356
Trustees travel reimbursed	342	176	518	413
Independent examination fee	1,925	1,925	3,850	3,045
Payroll administration	594	306	900	900
Treasurers honorarium	625	625	1,250	1,250
Shop honorarium	750	-	750	900
Committee meetings & costs	167	86	253	-
	<u>6,876</u>	<u>4,392</u>	<u>11,268</u>	<u>10,255</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/17	31/3/16
	£	£
Depreciation - owned assets	24,804	31,415
(Surplus)/deficit on disposal of fixed asset	<u>(1,386)</u>	<u>2,134</u>

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

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

Three Trustees received reimbursement of travel expenses amounting to £518 in the current year (2016: four Trustees £413)

The Treasurer received an honorarium in the year of £1,250 (2016 £1,250).

11. STAFF COSTS

	31/3/17	31/3/16
	£	£
Wages and salaries	204,714	226,407
Social security costs	12,022	13,258
Other pension costs	1,197	1,337
	<u>217,933</u>	<u>241,002</u>

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

	31/3/17	31/3/16
Administration	<u>18</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £	Motor vehicles £	Totals £
COST			
At 1 April 2016	6,661	213,883	220,544
Additions	641	-	641
Disposals	-	(2,500)	(2,500)
At 31 March 2017	<u>7,302</u>	<u>211,383</u>	<u>218,685</u>
DEPRECIATION			
At 1 April 2016	5,254	136,550	141,804
Charge for year	514	24,290	24,804
Eliminated on disposal	-	(376)	(376)
At 31 March 2017	<u>5,768</u>	<u>160,464</u>	<u>166,232</u>
NET BOOK VALUE			
At 31 March 2017	<u>1,534</u>	<u>50,919</u>	<u>52,453</u>
At 31 March 2016	<u>1,407</u>	<u>77,333</u>	<u>78,740</u>

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/17	31/3/16
	£	£
Trade debtors	21,125	16,865
VAT	2,579	2,541
Prepayments and accrued income	23,606	26,079
	<u>47,310</u>	<u>45,485</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/17	31/3/16
	£	£
Bank loans and overdrafts (see note 15)	12,189	12,420
Trade creditors	9,582	11,878
Social security and other taxes	3,086	2,932
Other creditors	200	1,750
Accruals and deferred income	4,238	7,451
	<u>29,295</u>	<u>36,431</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31/3/17	31/3/16
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	<u>12,189</u>	<u>12,420</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/03/17	31/03/16
	£	£
Within one year	11,106	11,106
Between one and five years	6,885	17,991
	<u>17,991</u>	<u>29,097</u>

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

17. MOVEMENT IN FUNDS

	At 1/4/16 £	Net movement in funds £	Transfers between funds £	At 31/3/17 £
Unrestricted funds				
General fund	58,841	6,379	(19,312)	45,908
Restricted funds				
Teviot Wheels	30,510	(9,752)	-	20,758
Tweed Wheels	24,110	(26,709)	19,312	16,713
Citizens Panel	11,570	4,397	-	15,967
Gala Wheels	25,747	(2,816)	-	22,931
Healthy Living Network	6,000	-	-	6,000
	97,937	(34,880)	19,312	82,369
TOTAL FUNDS	<u>156,778</u>	<u>(28,501)</u>	<u>-</u>	<u>128,277</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	283,164	(276,785)	6,379
Restricted funds			
Teviot Wheels	22,972	(32,724)	(9,752)
Tweed Wheels	12,031	(38,740)	(26,709)
Citizens Panel	17,623	(13,226)	4,397
Gala Wheels	21,859	(24,675)	(2,816)
Transport Hub	10,000	(10,000)	-
	84,485	(119,365)	(34,880)
TOTAL FUNDS	<u>367,649</u>	<u>(396,150)</u>	<u>(28,501)</u>

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

17. **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 £9,754 were generated and this was used to offset against the deficit in the year of £19,312.

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

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.

Managing Intelligence Data Implementation Fund - Development of national Interface data standardisation.

Citizens panel - Partnership project with Social Work to set up 5 Citizens Panels

Gala Wheels - Development of Community Accessible Transport Project in the Central Borders Area

Healthy Living Network - Community Capacity Building Development Work

Transport Hub - Partnership with all other local Community Transport providers to provide a single point of contact for service users.

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 £1,197 (2016 - £1,337). Contributions totalling £200 (2016 - £200) were payable to the fund at the balance sheet date and are included in other creditors.

19. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2017.

20. **FIRST YEAR ADOPTION**

Transitional relief

The policies applied under the charity's previous accounting framework are not materially different to FRS 102 and have not impacted on funds or surpluses.

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2017**

	Unrestricted funds £	Restricted funds £	31/3/17 Total funds £	31/3/16 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	2,895	182	3,077	20,866
Other trading activities				
Shop income - Roxburgh	31,803	-	31,803	36,533
Shop income - Tweeddale	49,079	-	49,079	49,863
	<u>80,882</u>	<u>-</u>	<u>80,882</u>	<u>86,396</u>
Investment income				
Deposit account interest	159	-	159	159
Charitable activities				
Membership	4,689	-	4,689	5,511
Social car schemes	32,021	17,344	49,365	53,466
Offices	7,022	-	7,022	5,394
Photocopying	5,456	-	5,456	4,187
Grants received	147,328	65,573	212,901	222,077
Other services	73	-	73	143
	<u>196,589</u>	<u>82,917</u>	<u>279,506</u>	<u>290,778</u>
Other income				
Gain on sale of tangible fixed assets	-	1,386	1,386	-
Other income	2,639	-	2,639	5,215
	<u>2,639</u>	<u>1,386</u>	<u>4,025</u>	<u>5,215</u>
Total incoming resources	283,164	84,485	367,649	403,414
EXPENDITURE				
Other trading activities				
Staff costs	34,458	-	34,458	39,810
Social security	1,308	-	1,308	1,303
Premises costs	12,014	-	12,014	12,944
Other direct costs	5,319	-	5,319	5,251
	<u>53,099</u>	<u>-</u>	<u>53,099</u>	<u>59,308</u>
Charitable activities				
Wages	125,216	41,649	166,865	183,206
Social security	9,997	361	10,358	11,599
Pensions	1,197	-	1,197	1,337
Carried forward	136,410	42,010	178,420	196,142

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

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2017**

	Unrestricted funds £	Restricted funds £	31/3/17 Total funds £	31/3/16 Total funds £
Charitable activities				
Brought forward	136,410	42,010	178,420	196,142
Rates and water	1,757	-	1,757	2,171
Rent	28,057	-	28,057	28,554
Light and heat	5,788	-	5,788	5,501
Vehicle running costs	311	38,859	39,170	38,676
Staff Training	200	500	700	1,648
Volunteer travel exp	920	6,586	7,506	6,710
Staff mileage	3,812	289	4,101	4,621
Repairs & renewals	1,412	-	1,412	619
Event Costs	167	447	614	1,490
Photocopier	978	242	1,220	1,680
Subscriptions	550	173	723	1,132
Bad debts	94	36	130	-
Minibus hire	-	-	-	379
Professional fees	-	1,500	1,500	3,050
Conference expenses	1,002	294	1,296	1,448
Fixtures and fittings	515	-	515	358
Motor vehicles	-	24,290	24,290	31,039
Loss on sale of tangible fixed assets	-	-	-	2,134
	<u>181,973</u>	<u>115,226</u>	<u>297,199</u>	<u>327,352</u>
Support costs				
Management				
Insurance	3,812	-	3,812	3,629
Telephone	2,936	115	3,051	3,188
Postage, stationery & printing	4,983	690	5,673	6,117
Advertising	1,804	-	1,804	72
Sundries	732	202	934	1,857
Computer expenses	5,667	3,065	8,732	10,071
Cleaning	1,148	-	1,148	761
Photocopying	3,691	31	3,722	4,341
Bookkeeping	5,640	-	5,640	5,885
Bank charges	68	-	68	175
	<u>30,481</u>	<u>4,103</u>	<u>34,584</u>	<u>36,096</u>
Governance costs				
Wages	3,391	-	3,391	3,391
Social security	356	-	356	356
Trustees travel reimbursed	518	-	518	413
Independent examination fee	3,850	-	3,850	3,045
Payroll administration	900	-	900	900
Treasurers honorarium	1,250	-	1,250	1,250
Shop honorarium	750	-	750	900
Committee meetings & costs	217	36	253	-
	<u>11,232</u>	<u>36</u>	<u>11,268</u>	<u>10,255</u>
Total resources expended	<u>276,785</u>	<u>119,365</u>	<u>396,150</u>	<u>433,011</u>

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities
 for the Year Ended 31 March 2017**

	Unrestricted funds £	Restricted funds £	31/3/17 Total funds £	31/3/16 Total funds £
Net expenditure	<u>6,379</u>	<u>(34,880)</u>	<u>(28,501)</u>	<u>(29,597)</u>