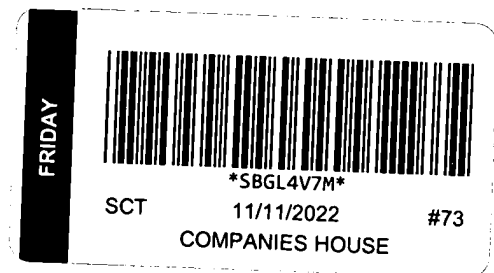


REGISTERED COMPANY NUMBER: SC305830 (Scotland)
REGISTERED CHARITY NUMBER: SC037646

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Scottish Borders Community Development
Company
Trading as The Bridge



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

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

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**Reference and Administrative Details
for the Year Ended 31 March 2022**

TRUSTEES	Mrs M J Hindmarsh A H Findlay Treasurer D Brackenridge A J Hirst A Minnis
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

Report of the Trustees
for the Year Ended 31 March 2022

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 2022. 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 2019).

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 works to support third sector organisations and community groups in the four localities it operates. Eildon, Tweeddale, Cheviot and Teviot & Liddesdale.

The charity works as a partner in the Borders Third Sector Interface (TSI) along with Volunteer Centre Borders (VCB), Berwickshire Association for Voluntary Service (BAVs) and Scottish Borders Social Enterprise Chamber (SBSEC). There is a national network of TSIs in every local authority area in Scotland, funded by Scottish Government. A new TSI Framework was introduced from October 2018 and during the year we have produced a Workplan to meet the Framework requirements. We monitor and report collectively on this work to Scottish Government (six monthly returns). The new Framework is based around four priorities: Building Intelligence; Voice; Building Capacity; Connect.

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 develops partnership approaches principles and practice

These aims/objectives will be reviewed in the year ahead and we will continue to work with our partners to ensure communities in Scottish Borders will receive the support and benefit from our wider partnership within the Borders Third Sector Interface.

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 an accessible community transport service 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 2022

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.

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

The Bridge achievements for 2021/2022:

Supporting communities COVID-19 - Recovery

The pandemic has affected the lives of citizens of Scottish Borders, and we have actively worked to support organisations to adapt and respond to the needs of individuals and communities in providing a programme for recovery. The Bridge offered specialist training in governance for management committees of grassroots organisations and village halls. This was particularly effective in succession planning.

Guidance on Covid-19 regulations with updates on necessary changes given to all organisations particularly relevant for the 69 village halls in Central Borders, Roxburgh and Peeblesshire Federations supported by The Bridge. A further nine halls were given specific support regarding covid guidance.

Due to the successful delivery of the Fallago Environment Fund we were asked to deliver a special fund of £30,000 from the Fallago Environment Fund, offering project grants from £500 to £2,500 for path maintenance and improvement. This was a limited and very specific fund aimed solely at the repair or maintenance of countryside paths that deteriorated as a result of heavy usage during the Covid-19 lockdown periods. Communities need good path networks to provide them with opportunities to improve their quality of life, health, and wellbeing.

We carried out the following consultations

Bridging the Gap through Knowledge Transfer

Bridging the Gap through Knowledge Transfer Village and Community halls

Building Capacity Community Development: The Bridge provides bespoke individualised sector-specific support

1:1 support given to 106 third sector organisations across the four localities supported by The Bridge re: governance and legal structure, business planning, financial sustainability, project development and funding via over 459 interactions of supporting/guidance

Third sector/community/voluntary organisations were supported during this financial year. This includes 17 Borders-wide organisations 14 for Eildon locality, 32 for Cheviot, 14 for Teviot & Liddesdale and 29 for Tweeddale.

- 34 organisations assisted by The Bridge to attract grant funding. Levered in funding of £561,711 during this financial year with a total project value of £733,641
- 36 organisations supported to develop their strategy for generating income. 23 voluntary groups and organisations were assisted to develop projects and apply for funding over the year. 78 organisations were assisted with business planning. 48 individuals attended a total of 6 training sessions.
- Continued to support the development of new groups/organisations including supporting 12 new start-up organisations and 4 organisations supported to wind-up. Supporting organisations to consider their future, including winding up or amalgamating with another similar body. Establishing subsidiary trading companies where the activity is out with charitable purposes.
- Provided support on legal structures and OSCR compliance for 73 organisations, 13 of these conversions to SCIOs. Assisting organisations to be sustainable through income generation. Planned fundraising and grant funding for start-up and step-up.
- Continued to provide the latest information on funding grants and opportunities, training, and new initiatives at a local and national level through ebulletins and regular updates on The Bridge website and daily/weekly updates from each Area Administrator. This was increasingly important during lockdown restrictions and for covid recovery specifically with latest guidance from Scottish Government on restrictions and relaxation.

Report of the Trustees
for the Year Ended 31 March 2022

- Continued development of the Borders Third Sector Interface (Borders TSI). The Bridge on behalf of Borders TSI submitted the completed 12 monthly Monitoring Response for 2021/22 to Scottish Government.
- The Bridge works with Borders TSI to represent the wider Third Sector within Community Planning Partnership and on the Health & Social Care Partnership Strategic Steering Group. Throughout this year we worked very closely with all TSI Partners to support voluntary and community groups to engage in Area Partnership Meetings in the five localities in Scottish Borders to ensure the third sector is fully up to date with the changes to the structure and delivery of these meetings and also working with statutory partners on the implementation of assessment panels in each locality for funding applications to the community fund. The Bridge team also attended the Place-Making meetings in the four localities representing the third sector and encouraging local communities to become involved in their future through participating the design and delivery of local services through the Place-Making approach. The Bridge continues to be a member of the Leader Action Group (LAG) and attends regular meetings to give the third sector perspective and is lobbying now for funding replacement post Brexit. During the latter part of this financial year The Bridge worked with Scottish Government and Partners on the Borders TSI Re-imagined Programme. This involved bringing in Consultants to review the current operating arrangements with a view in the longer term to a change in legal structure. This work is ongoing into 2023. The Bridge continues to be committed to ensure the needs of the third sector in the Scottish Borders and statutory partners are fully met.
- The Bridge is also a partner on Community Learning and Development Strategic Partnership and is committed to develop the Third Sector role within Community Learning and Development (CLD) on the activities within the CLD Strategic Plan which identified key priorities demonstrating stronger collaborative work between partners for the wider learning community. We support the Commissioning Group for Children & Young People. This involved overseeing the assessment process of each of the generic youth organisations and all commissioned services.
- We continued to deliver an accessible community transport service in Central Borders, Tweeddale, Cheviot and Teviot & Liddesdale (Roxburgh) Areas, and continued with our fundraising activities in all areas to secure funds for replacement vehicles. During 2021/22 we received funding from Transport Scotland Gala, Teviot, and Tweed Wheels for the loss of income due to community transport services being stopped during Covid-19 for the Bus Services Operators Grant (BSOG). This grant is now changed to the Network Support Grant from 1 April 2022. During this financial year we entered into a Service Level Agreement with Scottish Borders Council for the delivery of community transport services. This is both for the funding of social car scheme allowance and community transport block grant. This has also involved regular meetings with Borders Community Transport Providers which includes Berwickshire Association for Voluntary Service (BAVs) and Royal Voluntary Service (RVS) to discuss and review the current SLA.

We have successfully raised funding for a new Community Minibus for Tweed Wheels.

- The Bridge has two Thrift Shops in Innerleithen and Jedburgh both are 100% recycle and reuse. Each shop has a large number of volunteers. Each shop also supports the community transport services and provides an income for community development activities.
- We provided development support and secretariat for the 3 Federations of Village Halls in Peeblesshire, Central Borders, and Roxburgh. 69 Hall committees were given support in managing a community building.
- We provided Guidance for Village Halls on lockdown restrictions and the relaxation of restrictions with latest information from Scottish Government.
- Provided the Secretariat for 8 Federations/village hall meetings/events throughout the year with keynote speakers. These meetings were all held virtually on Zoom.

Report of the Trustees
for the Year Ended 31 March 2022

The Bridge continued to work with village halls on their sustainability by providing guidance and support to individual halls to review their current governance structure and charitable status. A number of Halls are in the process of changing to be a SCIO. We assisted a number of village halls with successful funding applications for refurbishments/ equipment replacement.

The Bridge and BAVS continues to work with all four Federations (95 rural village halls) in support of the individual halls in their areas. The Bridge is supporting the Federations to discuss future funding and addressing how this money is currently used, providing small amounts of funding in a highly participative process to support these community assets and the c.750 committee members/trustees who manage them. Currently, we are working with BAVs and have produced new documents to provide a collective framework, along with a draft action Plan and a draft constitution for consultation with all halls and to support the four federations with a collective voice when meeting with the local authority to retain their funding for 2021/22. This work has not progressed in this financial year as much as we would have liked.

The Bridge actively participates in the TSI network nationally; these are now being organised by the TSI Network members. The Bridge attended Chief Officers meetings which again were held via Zoom and actively participated both locally and nationally. Building Intelligence, Voice, Building Capacity and Connect. This work has enabled The Bridge to support third sector organisations in all aspects of community development. It has allowed for stronger connections and facilitated building the capacity within voluntary and community organisations in all areas. The Bridge has represented the interests of the third sector both at local CPP meetings, Health, and Social Care Integration and national Scottish Government/TSI network meetings and Third Sector Thematic Forum Meetings.

In the area of specific projects, the Bridge:

- continues 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 is ongoing,
- The Bridge continues to support Area Partnership Meetings within each locality area and also local community groups/third sector organisations to ensure their full engagement in the process of setting up Assessment Panels in each area for funding applications to the SBC Community Fund allocated per locality.
- continued to provide administrative support services to our member organisations and local communities in our 3 area offices. This work was limited due to Covid-19.
- On-going support by The Bridge or the Scottish Borders Community Councils' Network, ensuring good circulation of information and a collective response, working with their Core Group (management committee/area reps) to have a voice on behalf of their communities.
- 2 meetings attended by The Bridge as a representative, during the period.

The Bridge continues to develop 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. We continue to provide relevant information and policy changes to our members and partners. Throughout the year we collated and submitted responses on behalf of our members to national and local statutory partners consultations. This year we have supported consultations across Scottish Borders to ensure the engagement of voluntary and community organisations in policy issues such as Anti-Poverty Strategy, Food Growing Strategy and Care Commission, plus changes to Social Work Charging policy for individuals. These consultations ensure the voice of Scottish Borders is fully represented at national level and has a significant impact on influencing policy decisions that may/will impact Scottish Communities.

Report of the Trustees
for the Year Ended 31 March 2022

We supported our Community Transport Partners, attended regular Community Transport Meetings with CT Providers and Scottish Borders Council. The Bridge will continue to support Borders Community Transport Services and CT Providers 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 2022/2023. This project is in partnership with Scottish Borders Council, Berwickshire Association of Voluntary Services and RVS. The overall aim of the project is to put in place a co-ordinated, sustainable approach to community transport provision in Scottish Borders. This work will continue into 2022/2023.

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 2022, The Bridge generated or received total funding of £352,746 (2021 - £364,482).

This principally comprised of £130,765 from the Scottish Government through the Third Sector Interface programme.

A further £86,237 (2021 - £34,332) was generated from shop trading and £5,617 (2021- £6,047) 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 Interface. The Bridge will continue to assist in developing new projects and initiatives. The Bridge recognises the importance of providing up to date information to members/partners 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 project with BAVS, other third sector partners 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.

The Bridge has been notified that our funding application to UKCRF has been successful. The project is to develop "Bridging the Gap through Knowledge Transfer". The Bridge in partnership with BAVS, will work with asset-based community organisations across the Borders to share skills and experience.

**Report of the Trustees
for the Year Ended 31 March 2022**

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.

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. There is also a finance sub-committee which meets as required.

Related parties

Travel expenses are reimbursed to trustees. An honorarium is offered 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 8/11/2022 and signed on its behalf by:


.....
A H Findlay - Trustee

**Independent Examiner's Report to the Trustees of
Scottish Borders Community Development Company**

I report on the accounts for the year ended 31 March 2022 set out on pages nine to twenty one.

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 (as amended). 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.



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

Date: 8/11/22

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,128	-	6,128	2,004
Charitable activities					
Support Services	5	179,651	5,262	184,913	277,130
Transport Services		16,176	57,018	73,194	47,025
Other trading activities	3	86,237	-	86,237	34,332
Investment income	4	106	-	106	-
Other income		<u>1,868</u>	<u>300</u>	<u>2,168</u>	<u>3,991</u>
Total		<u>290,166</u>	<u>62,580</u>	<u>352,746</u>	<u>364,482</u>
EXPENDITURE ON					
Raising funds		57,836	-	57,836	47,281
Charitable activities					
Support Services	6	165,513	13,570	179,083	84,116
Transport Services		26,091	78,147	104,238	202,582
Total		<u>249,440</u>	<u>91,717</u>	<u>341,157</u>	<u>333,979</u>
NET INCOME/(EXPENDITURE)		40,726	(29,137)	11,589	30,503
Transfers between funds	17	<u>15,242</u>	<u>(15,242)</u>	-	(1)
Net movement in funds		55,968	(44,379)	11,589	30,502
RECONCILIATION OF FUNDS					
Total funds brought forward		91,956	158,407	250,363	219,861
TOTAL FUNDS CARRIED FORWARD		<u>147,924</u>	<u>114,028</u>	<u>261,952</u>	<u>250,363</u>

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

**Statement of Financial Position
31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
FIXED ASSETS					
Tangible assets	13	4,757	30,005	34,762	51,619
CURRENT ASSETS					
Debtors	14	14,184	29,015	43,199	47,122
Cash at bank and in hand		<u>144,660</u>	<u>84,989</u>	<u>229,649</u>	<u>206,865</u>
		158,844	114,004	272,848	253,987
CREDITORS					
Amounts falling due within one year	15	(15,677)	(29,981)	(45,658)	(55,243)
NET CURRENT ASSETS		<u>143,167</u>	<u>84,023</u>	<u>227,190</u>	<u>198,744</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>147,924</u>	<u>114,028</u>	<u>261,952</u>	<u>250,363</u>
NET ASSETS		<u>147,924</u>	<u>114,028</u>	<u>261,952</u>	<u>250,363</u>
FUNDS	17				
Unrestricted funds				147,924	91,956
Restricted funds				<u>114,028</u>	<u>158,407</u>
TOTAL FUNDS				<u>261,952</u>	<u>250,363</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

The notes form part of these financial statements

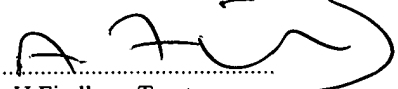
**Scottish Borders Community Development
Company
Trading as The Bridge**

**Statement of Financial Position - continued
31 March 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

8/11/2022



.....
A H Findlay - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

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 2019)', 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 and fittings	- 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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Donations	<u>6,128</u>	<u>2,004</u>

3. OTHER TRADING ACTIVITIES

	31/3/22	31/3/21
	£	£
Shop income - Roxburgh	31,825	13,121
Shop income - Tweeddale	<u>54,412</u>	<u>21,211</u>
	<u>86,237</u>	<u>34,332</u>

4. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Deposit account interest	<u>106</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31/3/22	31/3/21
		£	£
Grants received	Support services	176,376	269,085
Membership	Support services	2,920	774
Offices	Support services	4,085	5,463
Photocopying	Support services	1,532	584
Grants received	Transport services	57,018	47,025
Social car schemes	Transport services	16,176	1,224
		<u>258,107</u>	<u>324,155</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Support Services	155,383	23,500	179,083
Transport Services	92,726	11,512	104,238
	<u>248,309</u>	<u>35,012</u>	<u>283,321</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/22 £	31/3/21 £
Staff costs	156,679	182,832
Rates and water	1,524	1,691
Rent	27,547	27,820
Light and heat	6,902	7,134
Vehicle running costs	21,285	11,757
Consultancy	9,445	-
Staff training	600	-
Volunteer travel exp	3,960	98
Staff mileage	652	-
Repairs & renewals	809	99
Photocopier	778	1,157
Subscriptions	1,273	662
Bad Debts	-	33
Depreciation	<u>16,855</u>	<u>19,784</u>
	<u>248,309</u>	<u>253,067</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support Services	18,100	5,400	23,500
Transport Services	<u>8,607</u>	<u>2,905</u>	<u>11,512</u>
	<u>26,707</u>	<u>8,305</u>	<u>35,012</u>

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

Management

	Transport Services	Support Services	31/3/22 Total activities	31/3/21 Total activities
	£	£	£	£
Insurance	1,018	1,892	2,910	2,829
Telephone	1,194	2,219	3,413	3,615
Postage, stationery & printing	197	2,899	3,096	1,244
Sundries	705	504	1,209	992
Computer expenses	2,388	5,285	7,673	7,521
Cleaning	805	1,264	2,069	1,035
Photocopying	489	908	1,397	1,259
Bookkeeping	1,631	3,028	4,659	4,393
Consultancy	125	-	125	-
Bank charges	<u>55</u>	<u>101</u>	<u>156</u>	<u>102</u>
	<u>8,607</u>	<u>18,100</u>	<u>26,707</u>	<u>22,990</u>

Governance costs

	Transport Services	Support Services	31/3/22 Total activities	31/3/21 Total activities
	£	£	£	£
Wages	529	983	1,512	3,023
Social security	50	93	143	287
Independent examination fee	1,391	2,584	3,975	3,700
Payroll administration	498	924	1,422	1,422
Shop honorarium	437	813	1,250	2,150
Committee meetings & costs	<u>-</u>	<u>3</u>	<u>3</u>	<u>59</u>
	<u>2,905</u>	<u>5,400</u>	<u>8,305</u>	<u>10,641</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. NET INCOME/(EXPENDITURE)

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

	31/3/22	31/3/21
	£	£
Depreciation - owned assets	<u>16,857</u>	<u>19,784</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year A H Findlay (Trustee) received an honorarium of £1,250 (2021 - £1,250)

11. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	188,848	205,988
Social security costs	6,473	8,179
Other pension costs	<u>3,998</u>	<u>5,086</u>
	<u>199,319</u>	<u>219,253</u>

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

	31/3/22	31/3/21
	<u>15</u>	<u>17</u>
Administration		

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4	2,000	2,004
Charitable activities			
Support Services	261,678	15,452	277,130
Transport Services	-	47,025	47,025
Other trading activities	34,332	-	34,332
Other income	<u>1,590</u>	<u>2,401</u>	<u>3,991</u>
Total	<u>297,604</u>	<u>66,878</u>	<u>364,482</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	47,281	-	47,281
Charitable activities			
Support Services	189,596	12,986	202,582
Transport Services	<u>20,882</u>	<u>63,234</u>	<u>84,116</u>
Total	<u>257,759</u>	<u>76,220</u>	<u>333,979</u>
NET INCOME/(EXPENDITURE)	39,845	(9,342)	30,503
Transfers between funds	<u>4,552</u>	<u>(4,553)</u>	<u>(1)</u>
Net movement in funds	44,397	(13,895)	30,502
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>47,561</u>	<u>172,300</u>	<u>219,861</u>
TOTAL FUNDS CARRIED FORWARD	<u>91,958</u>	<u>158,405</u>	<u>250,363</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>19,088</u>	<u>263,072</u>	<u>282,160</u>
DEPRECIATION			
At 1 April 2021	10,364	220,177	230,541
Charge for year	<u>2,367</u>	<u>14,490</u>	<u>16,857</u>
At 31 March 2022	<u>12,731</u>	<u>234,667</u>	<u>247,398</u>
NET BOOK VALUE			
At 31 March 2022	<u>6,357</u>	<u>28,405</u>	<u>34,762</u>
At 31 March 2021	<u>8,724</u>	<u>42,895</u>	<u>51,619</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade debtors	17,320	39,251
VAT	2,976	2,252
Prepayments and accrued income	<u>22,903</u>	<u>5,619</u>
	<u>43,199</u>	<u>47,122</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade creditors	15,617	3,475
Social security and other taxes	2,782	2,496
Other creditors	22,977	44,413
Accruals and deferred income	<u>4,282</u>	<u>4,859</u>
	<u>45,658</u>	<u>55,243</u>

16. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	91,956	40,726	15,242	147,924
Restricted funds				
Teviot Wheels	77,158	(10,755)	-	66,403
Tweed Wheels	718	(5,743)	16,502	11,477
Citizens Panel	30,871	873	(31,744)	-
Gala Wheels	49,660	(11,220)	-	38,440
UK Community Renewal Fund	<u>-</u>	<u>(2,292)</u>	<u>-</u>	<u>(2,292)</u>
	<u>158,407</u>	<u>(29,137)</u>	<u>(15,242)</u>	<u>114,028</u>
TOTAL FUNDS	<u>250,363</u>	<u>11,589</u>	<u>-</u>	<u>261,952</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	290,166	(249,440)	40,726
Restricted funds			
Teviot Wheels	16,930	(27,685)	(10,755)
Tweed Wheels	10,157	(15,900)	(5,743)
Citizens Panel	5,262	(4,389)	873
Gala Wheels	14,462	(25,682)	(11,220)
UK Community Renewal Fund	<u>15,769</u>	<u>(18,061)</u>	<u>(2,292)</u>
	<u>62,580</u>	<u>(91,717)</u>	<u>(29,137)</u>
TOTAL FUNDS	<u>352,746</u>	<u>(341,157)</u>	<u>11,589</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	47,561	39,843	4,552	91,956
Restricted funds				
Teviot Wheels	80,641	(3,483)	-	77,158
Tweed Wheels	7,355	(6,637)	-	718
Citizens Panel	27,276	3,595	-	30,871
Gala Wheels	51,348	(1,688)	-	49,660
Healthy Living Network	689	(1,127)	438	-
Leader Project	<u>4,991</u>	<u>-</u>	<u>(4,991)</u>	<u>-</u>
	<u>172,300</u>	<u>(9,340)</u>	<u>(4,553)</u>	<u>158,407</u>
TOTAL FUNDS	<u>219,861</u>	<u>30,503</u>	<u>(1)</u>	<u>250,363</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,603	(257,760)	39,843
Restricted funds			
Teviot Wheels	18,563	(22,046)	(3,483)
Tweed Wheels	10,568	(17,205)	(6,637)
Citizens Panel	15,454	(11,859)	3,595
Gala Wheels	22,294	(23,982)	(1,688)
Healthy Living Network	-	(1,127)	(1,127)
	<u>66,879</u>	<u>(76,219)</u>	<u>(9,340)</u>
TOTAL FUNDS	<u>364,482</u>	<u>(333,979)</u>	<u>30,503</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	47,561	80,569	19,794	147,924
Restricted funds				
Teviot Wheels	80,641	(14,238)	-	66,403
Tweed Wheels	7,355	(12,380)	16,502	11,477
Citizens Panel	27,276	4,468	(31,744)	-
Gala Wheels	51,348	(12,908)	-	38,440
Healthy Living Network	689	(1,127)	438	-
Leader Project	4,991	-	(4,991)	-
UK Community Renewal Fund	-	(2,292)	-	(2,292)
	<u>172,300</u>	<u>(38,477)</u>	<u>(19,795)</u>	<u>114,028</u>
TOTAL FUNDS	<u>219,861</u>	<u>42,092</u>	<u>(1)</u>	<u>261,952</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	587,769	(507,200)	80,569
Restricted funds			
Teviot Wheels	35,493	(49,731)	(14,238)
Tweed Wheels	20,725	(33,105)	(12,380)
Citizens Panel	20,716	(16,248)	4,468
Gala Wheels	36,756	(49,664)	(12,908)
Healthy Living Network	-	(1,127)	(1,127)
UK Community Renewal Fund	<u>15,769</u>	<u>(18,061)</u>	<u>(2,292)</u>
	<u>129,459</u>	<u>(167,936)</u>	<u>(38,477)</u>
TOTAL FUNDS	<u>717,228</u>	<u>(675,136)</u>	<u>42,092</u>

Some of the restricted funds also generate unrestricted income from 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 Gala Wheels in 2020 where unrestricted funds of £33,515 were transferred,

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.

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.

Leader Project - Funding of a 2 year project post for an Enterprise Facilitator to support the community development of new and existing Community Development Trusts in the Scottish Borders.

UK Community Renewal Fund - A project in partnership with BAVS to develop 'Bridging the Gap through Knowledge Transfer' with asset-based community organisations across the Borders.

17. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from that of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £5,086 (2020 - £3,982). Contributions totalling £2,496 (2020 - £2,361) were payable to the fund at the balance sheet date and are included in other creditors.

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

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	<u>6,128</u>	<u>-</u>	<u>6,128</u>	<u>2,004</u>
	6,128	-	6,128	2,004
Other trading activities				
Shop income - Roxburgh	31,825	-	31,825	13,121
Shop income - Tweeddale	<u>54,412</u>	<u>-</u>	<u>54,412</u>	<u>21,211</u>
	86,237	-	86,237	34,332
Investment income				
Deposit account interest	106	-	106	-
Charitable activities				
Membership	2,920	-	2,920	774
Social car schemes	16,176	-	16,176	1,224
Offices	4,085	-	4,085	5,463
Photocopying	1,532	-	1,532	584
Grants received	<u>171,114</u>	<u>62,280</u>	<u>233,394</u>	<u>316,110</u>
	195,827	62,280	258,107	324,155
Other income				
Other income	<u>1,868</u>	<u>300</u>	<u>2,168</u>	<u>3,991</u>
Total incoming resources	290,166	62,580	352,746	364,482
EXPENDITURE				
Other trading activities				
Staff costs	39,779	-	39,779	31,059
Social security	852	-	852	1,396
Pensions	354	-	354	656
Premises costs	13,858	-	13,858	12,460
Other direct costs	<u>2,993</u>	<u>-</u>	<u>2,993</u>	<u>1,710</u>
	57,836	-	57,836	47,281
Charitable activities				
Wages	111,754	35,803	147,557	171,906
Social security	4,750	728	5,478	6,496
Carried forward	116,504	36,531	153,035	178,402

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

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
Charitable activities				
Brought forward	116,504	36,531	153,035	178,402
Pensions	2,647	997	3,644	4,430
Rates and water	1,524	-	1,524	1,691
Rent	27,547	-	27,547	27,820
Light and heat	6,902	-	6,902	7,134
Vehicle running costs	-	21,285	21,285	11,757
Consultancy	-	9,445	9,445	-
Staff training	600	-	600	-
Volunteer travel exp	188	3,772	3,960	98
Staff mileage	-	652	652	-
Repairs & renewals	809	-	809	99
Photocopier	778	-	778	1,157
Subscriptions	1,058	215	1,273	662
Bad Debts	-	-	-	33
Fixtures and fittings	1,499	867	2,366	2,571
Motor vehicles	-	14,489	14,489	17,213
	<u>160,056</u>	<u>88,253</u>	<u>248,309</u>	<u>253,067</u>
Support costs				
Management				
Insurance	2,910	-	2,910	2,829
Telephone	3,413	-	3,413	3,615
Postage, stationery & printing	2,871	225	3,096	1,244
Sundries	504	705	1,209	992
Computer expenses	5,266	2,407	7,673	7,521
Cleaning	1,945	124	2,069	1,035
Photocopying	1,397	-	1,397	1,259
Bookkeeping	4,659	-	4,659	4,393
Consultancy	125	-	125	-
Bank charges	156	-	156	102
	<u>23,246</u>	<u>3,461</u>	<u>26,707</u>	<u>22,990</u>
Governance costs				
Wages	1,512	-	1,512	3,023
Social security	143	-	143	287
Independent examination fee	3,975	-	3,975	3,700
Payroll administration	1,422	-	1,422	1,422
Shop honorarium	1,250	-	1,250	2,150
Committee meetings & costs	-	3	3	59
	<u>8,302</u>	<u>3</u>	<u>8,305</u>	<u>10,641</u>
Total resources expended	<u>249,440</u>	<u>91,717</u>	<u>341,157</u>	<u>333,979</u>
Net income	<u>40,726</u>	<u>(29,137)</u>	<u>11,589</u>	<u>30,503</u>

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