
Report of the Trustees and Unaudited Financial Statements

for the Year Ended 31 March 2020
for

Interest Link Borders



 **DOUGLAS
HOME & CO**
CHARTERED ACCOUNTANTS

REGISTERED COMPANY NUMBER: SC297772 (Scotland)
REGISTERED CHARITY NUMBER: SC030132

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2020
for
Interest Link Borders

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

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for the Year Ended 31 March 2020**

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Interest Link Borders

**Reference and Administrative Details
for the Year Ended 31 March 2020**

TRUSTEES	K Wood Convenor Ms E J Irvine Vice Convenor Ms S Scott-Aiton Treasurer C Douglas Ms C E Ledsham Ms D Lawrie
COMPANY SECRETARY	A H Findlay
REGISTERED OFFICE	Volunteer Hall Langtongate Duns Berwickshire TD11 3AF
REGISTERED COMPANY NUMBER	SC297772 (Scotland)
REGISTERED CHARITY NUMBER	SC030132
INDEPENDENT EXAMINER	Douglas Home & Co Ltd Chartered Accountants 47-49 The Square Kelso Roxburghshire TD5 7HW
BANKERS	Royal Bank of Scotland 12 Market Square Duns TD11 3DA

**Report of the Trustees
for the Year Ended 31 March 2020**

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 2020. 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 does not trade for profit and is prohibited from making distributions to its members.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Interest Link Borders aims to improve the quality of life of children (aged 8+), young people and adults with learning disabilities, and their carers living in the Scottish Borders. It achieves this through volunteer befriending projects that create and support one-to-one friendships and social groups. Many children, young people and adults with learning disabilities are socially isolated, with few opportunities and low levels of confidence, wellbeing and social skills. We address this through volunteer befriending, creating real and equal friendships that also provide respite for family carers from their arduous role.

- Friendships are essential for human happiness and our volunteers are often the only people in member's lives purely out of choice. This has an enormous impact on wellbeing and self-esteem, and carers can enjoy the time for themselves because they know the person they care for is having fun with friends in a safe environment.
- We have 200 volunteers of all ages and from all walks of life, including around 70 recruited from schools and Borders College. The significant and visible impact they make on the people they befriend makes it a very rewarding role and we do everything we can to prepare and support volunteers to make their role sustainable.
- We were founded in 1990, and have 4 local Branches (Berwickshire, Central Borders, Roxburgh and Tweeddale) covering the Scottish Borders and working with 300 members. Each Branch has a paid Co-ordinator and Assistant, and our Board and Branch Committees comprise people with learning disabilities, carers, volunteers and representatives of third sector care providers & statutory services.
- There is no time limit on the friendships, and we aim to provide lifelong support that will particularly help at times of transition. Our projects are free of charge apart from contributions to travel and activity costs.
- We work closely with schools, the local authority Learning Disabilities Team and adult care providers, but referrals can come from any source and the only criteria is learning disabilities.
- We hold the Approved Provider Standard for Befriending Services and the Queen's Award for Voluntary Service.

1:1 links

- Members are matched with volunteers who share their interests, are of a similar age and can meet them regularly.
- Activities take place in the community, for example going to the cinema, local events, walks, shopping, coffee, arts & crafts, golf, swimming or football. Activities usually last around 3 hours and can be weekly, fortnightly or monthly.
- We aim to link children and young people with our young volunteers, who are mostly in the 15-18 age range, and feel this is far more natural than using adult volunteers.
- 1:1 links have a very special quality because the volunteer is often the only person in the member's life who is there purely out of choice. Relationships often last 5 or more years.

Befriending Groups

- We currently run 22 befriending groups, ranging in size from 6 to 16 people, usually with equal numbers of members and volunteers. Most meet every fortnight in the evening, but the Caledonian and Coldstream groups meet monthly.
- One group is intergenerational, but the others cater for specific ages: children's groups for 8-16 year olds have an emphasis on play, the young people's groups for 16-25 year olds involve more personal development, and our adult groups use arts, crafts, cooking and drama to build close bonds and friendships.
- The aim is for the groups to be as much like mainstream youth and adult social groups as possible. They do the same range of activities (including overnight trips), and ideally the distinction between those with learning disabilities and volunteers get forgotten as relationships develop.

Distance befriending

The very end of the year saw the beginning of the COVID-19 lockdown, during which we converted the service from face-to-face delivery to distance befriending, including telephone and video calls, social media, newsletters and craft activities.

**Report of the Trustees
for the Year Ended 31 March 2020**

ACHIEVEMENT AND PERFORMANCE

Service delivery

Our service goes well beyond the classic model of 1:1 befriending to include befriending groups and overnight trips. Aspects of the distance befriending we have developed during the COVID-19 lockdown will probably be retained when face-to-face delivery is resumed.

At 31st March 2020, our services had 301 registered users. There are around 630 children, young people and adults with learning disabilities who could come within the scope of the service.

In 2019-20, a total of 241 befriending links operated (85 1:1 links and 156 in befriending groups).

There is some overlap between 1:1 links and groups, and the total number of people with learning disabilities who benefited was 203.

We started the year with 200 volunteers: 27 new volunteers joined at 25 left, leaving 202 at year-end.

A wide variety of monitoring and evaluation material was gathered and can be seen on our website at www.interestlink.org.uk.

Voluntary help and gifts in kind

The directors are extremely grateful for the continued support given by unpaid volunteers in the various branches of Interest Link. It is estimated that around 12,920 hours of volunteer time were given. At the UK national average wage of £16.68 per hour, this values volunteer time at around £215,478. This does not include the added value created by the special nature of the befriending relationship: a recent study of befriending by Deloitte showed a Social Return on Investment of £6 for every £1 spent.

FINANCIAL REVIEW

Financial position

For the befriending service in 2019-20, Interest Link Borders received total funding of £290,667 (2019: £238,759) as detailed at note 16 on page 15 of these accounts. In addition of general funding of £34,363 (2018: £36,085) was raised from service agreements, voluntary donations, local fundraising, sponsorship, bank interest and miscellaneous sources.

The accounts show net incoming resource for the year, per page 6, of £29,472 (2019: outgoing £20,629) which, when added to total funds brought forward at 31st March 2019, gives total funds of £200,252 as at 31st March 2020, comprising £86,909 on the General Fund and £113,343 on the Restricted Fund, details of which are included at note 16 on page 14 of these accounts.

Funding of £260,000 has been raised for 2020-21 from a wide range of bodies including Agnes Hunter Trust, Bank of Scotland Foundation, Big Lottery Fund, Children in Need, Gannochy Trust, Garfield Weston Foundation, Henry Smith Charity, Robertson Trust, RS MacDonald Charitable Trust, Scottish Borders Council and Scottish Government's Short Breaks Fund. The Trustees would like to express their thanks to the generosity of these funders, without which Interest Link's work would not be possible.

Reserves policy

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

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

- i) Sustain the charity for a period of 3 months if all other funding sources are terminated.
- ii) Pay any costs incurred if the charity were to cease operating.

The charity 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 unrestricted funding available to it.

General reserves have increased this year to £86,910 (2018: £68,560) and the charity will make best efforts to continue strengthening these reserves over the coming years.

Interest Link Borders

Report of the Trustees for the Year Ended 31 March 2020

FUTURE PLANS

In 2020-21 we will continue our existing work: the gradual easing of COVID-19 restrictions will enable us to resume our face-to-face services but we are likely to retain some of the remarkably effective distance delivery methods developed during lockdown.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The structure of Interest Link Borders consists of:

(a) the MEMBERS - who have the right to attend the Annual General Meeting (and any Extraordinary General Meeting) and have important powers under the Articles of Association and the Companies Acts; in particular, the members elect people to serve as Trustees and take decisions in relation to changes to the Articles themselves;

(b) the TRUSTEES - who hold regular meetings during the year between Annual General Meetings, and generally control and supervise the activities of Interest Link Borders; in particular, the Trustees are responsible for monitoring the financial position of Interest Link Borders.

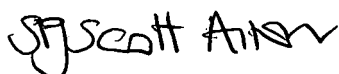
The members of Interest Link Borders shall consist of the subscribers to the Memorandum of Association and such other persons as are admitted to membership under articles 3 to 7 of the Articles of Association.

There are four Branch sub-committees (Berwickshire, Buddies Central Borders, Roxburgh, and Tweeddale) which meet bi-monthly and advise and assist the four Branch Co-ordinators.

PRINCIPAL ACTIVITIES

The principal activity of the company during the year under review was to relieve the suffering and distress and promote the welfare of children, young people and adults with learning disabilities and their carers by the provision of befriending services.

Approved by order of the board of trustees on 26/8/2020 and signed on its behalf by:



Ms S Scott-Aiton - Trustee

**Independent Examiner's Report to the Trustees of
Interest Link Borders**

I report on the accounts for the year ended 31 March 2020 set out on pages six to twenty.

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.



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

Date: 26/8/20

Interest Link Borders

Statement of Financial Activities for the Year Ended 31 March 2020

	Notes	Unrestricted fund £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,299	290,667	291,966	244,456
Charitable activities	4				
Befriending Services		24,905	-	24,905	23,247
Investment income	3	1,750	-	1,750	702
Other income		<u>6,409</u>	<u>-</u>	<u>6,409</u>	<u>6,439</u>
Total		34,363	290,667	325,030	274,844
EXPENDITURE ON					
Raising funds	5	1,101	12,886	13,987	12,966
Charitable activities	6				
Befriending Services		14,912	266,659	281,571	282,507
		<u>16,013</u>	<u>279,545</u>	<u>295,558</u>	<u>295,473</u>
Total		16,013	279,545	295,558	295,473
NET INCOME/(EXPENDITURE)		18,350	11,122	29,472	(20,629)
RECONCILIATION OF FUNDS					
Total funds brought forward		68,560	102,220	170,780	191,409
		<u>68,560</u>	<u>102,220</u>	<u>170,780</u>	<u>191,409</u>
TOTAL FUNDS CARRIED FORWARD		<u>86,910</u>	<u>113,342</u>	<u>200,252</u>	<u>170,780</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Interest Link Borders

**Statement of Financial Position
31 March 2020**

	Notes	31/3/20 £	31/3/19 £
CURRENT ASSETS			
Debtors	13	-	6,000
Cash at bank		<u>220,228</u>	<u>199,174</u>
		220,228	205,174
CREDITORS			
Amounts falling due within one year	14	(19,976)	(34,394)
NET CURRENT ASSETS		<u>200,252</u>	<u>170,780</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>200,252</u>	<u>170,780</u>
NET ASSETS		<u>200,252</u>	<u>170,780</u>
FUNDS	17		
Unrestricted funds		86,910	68,560
Restricted funds		<u>113,342</u>	<u>102,220</u>
TOTAL FUNDS		<u>200,252</u>	<u>170,780</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

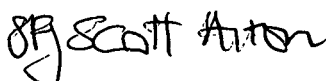
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 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 26.8.2020 and were signed on its behalf by:



S Scott-Aiton - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2020**

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.

Allocation and apportionment of costs

These notes deal with costs not allocated entirely to a single head.

Costs of generating funds

Costs of generating funds includes 25% of the Project Co-ordinator's and Administrator's salary, office costs, reflecting the time spent by them in fundraising activities during the year.

Activities in furtherance of Charities objectives

Costs of activities in furtherance of objects of the charity includes all branch and overheads costs includes 70% of the Project Co-ordinator's and Administrator's salary, office and travel costs, reflecting the time spent by them on delivering the service.

Governance Costs

Governance costs include 5% of the Project Co-ordinator's and Administrator's salary, reflecting the time spent in management and administration of the organisation.

Tangible fixed assets

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

Computer and office equipment - Straight line over 4 years

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES - continued**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

	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
Gifts	4	-	4	4
Donations	1,289	-	1,289	5,693
Grants	<u>6</u>	<u>290,668</u>	<u>290,673</u>	<u>238,759</u>
	<u>1,299</u>	<u>290,668</u>	<u>291,966</u>	<u>244,456</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
Deposit account interest	<u>1,750</u>	<u>-</u>	<u>1,750</u>	<u>702</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/20 £	31/3/19 £
Fundraising events	Befriending Services	2,909	1,251
SBC service contract	Befriending Services	<u>21,996</u>	<u>21,996</u>
		<u>24,905</u>	<u>23,247</u>

5. RAISING FUNDS**Raising donations and legacies**

	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
Staff costs	-	11,637	11,637	10,332
Rent & accommodation	-	250	250	125
General office costs	-	644	644	805
Staff travel costs	-	355	355	388
Fundraising event costs	<u>1,101</u>	<u>-</u>	<u>1,101</u>	<u>1,316</u>
	<u>1,101</u>	<u>12,886</u>	<u>13,987</u>	<u>12,966</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Befriending Services	<u>274,139</u>	<u>7,432</u>	<u>281,571</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/20 £	31/3/19 £
Staff costs	185,627	180,961
Sessional staff	2,310	1,647
Staff travel costs	9,063	9,869
Staff training	889	3,119
Volunteer recruit & advertise	926	1,011
Volunteer training	1,737	1,940
1:1 Volunteer activity costs	2,689	2,448
1:1 Volunteer travel expenses	3,332	4,188
Group activity costs	12,198	11,966
Group travel expenses	15,874	15,795
Group venue hire	9,184	8,117
Group tutor fees	8,564	9,706
Rent & accommodation	7,192	8,060
General office costs	9,140	12,066
Producing materials/copying	-	317
Subscriptions	235	215
Insurance	1,082	1,158
Payroll administration	529	686
Evaluation	630	487
Overnight trip activity costs	2,384	1,729
Overnight trip travel costs	<u>554</u>	<u>-</u>
	<u>274,139</u>	<u>275,485</u>

8. SUPPORT COSTS

	Governance costs £
Befriending Services	<u>7,432</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

8. SUPPORT COSTS - continued

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

Governance costs

	31/3/20 Befriending Services £	31/3/19 Total activities £
Wages	2,065	1,864
Social security	166	149
Pensions	96	53
Committee meetings	1,568	1,724
Independent Examiners' fee	3,336	3,180
Bank charges	<u>201</u>	<u>52</u>
	<u>7,432</u>	<u>7,022</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

During the year 4 Trustees (2019: 3 Trustees) received reimbursement of expenses for travel and attending meetings of £1,094 (2019: £807).

The treasurer also received £500 as an honorarium (2019: £500).

10. STAFF COSTS

	31/3/20 £	31/3/19 £
Wages and salaries	174,159	170,375
Social security costs	9,882	13,185
Other pension costs	<u>15,550</u>	<u>9,799</u>
	<u>199,591</u>	<u>193,359</u>

During the year, a total of key management personnel compensation of £27,203 was paid.

The weekly equivalent number of full-time staff during the year was 7 (2019: 7).

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

	31/3/20	31/3/19
Employees	<u>12</u>	<u>12</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AT 31 MARCH 2019

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,697	238,759	244,456
Charitable activities			
Befriending Services	23,247	-	23,247
Investment income	702	-	702
Other income	<u>6,439</u>	<u>-</u>	<u>6,439</u>
Total	36,085	238,759	274,844
EXPENDITURE ON			
Raising funds	1,316	11,650	12,966
Charitable activities			
Befriending Services	<u>16,501</u>	<u>266,006</u>	<u>282,507</u>
Total	<u>17,817</u>	<u>277,656</u>	<u>295,473</u>
NET INCOME/(EXPENDITURE)	18,268	(38,897)	(20,629)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>50,291</u>	<u>141,118</u>	<u>191,409</u>
TOTAL FUNDS CARRIED FORWARD	<u>68,559</u>	<u>102,221</u>	<u>170,780</u>

12. TANGIBLE FIXED ASSETS

	Computer and office equipment £
COST	
At 1 April 2019 and 31 March 2020	<u>1,209</u>
DEPRECIATION	
At 1 April 2019 and 31 March 2020	<u>1,209</u>
NET BOOK VALUE	
At 31 March 2020	<u>-</u>
At 31 March 2019	<u>-</u>

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/20	31/3/19
	£	£
Trade debtors	<u>-</u>	<u>6,000</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/20	31/3/19
	£	£
Trade creditors	9,499	2,495
Accrued expenses	<u>10,477</u>	<u>31,899</u>
	<u>19,976</u>	<u>34,394</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
Current assets	98,530	121,698	220,228	270,679
Current liabilities	<u>(11,621)</u>	<u>(8,355)</u>	<u>(19,976)</u>	<u>(99,899)</u>
	<u>86,909</u>	<u>113,343</u>	<u>200,252</u>	<u>170,780</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

16. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	68,560	18,350	86,910
Restricted funds			
Agnes Hunter Trust	1,167	3,341	4,508
Baily Thomas Charitable Fund	3,170	(3,170)	-
Bank of Scotland Foundation	-	7,739	7,739
Better Breaks Fund	13,000	(13,000)	-
Big Lottery Fund 21st Century Life	68,924	(28,818)	40,106
Big Lottery Fund Improving Lives	(5,821)	29,716	23,895
Children in Need	-	1,352	1,352
Co-operative Community Fund	-	2,704	2,704
Four Acre Trust	3,572	89	3,661
Gannochy Trust	-	1,000	1,000
Gunter Charitable Trust	584	(371)	213
Henry Smith Charity	4,912	4,822	9,734
Corra Foundation	1,000	-	1,000
Robertson Trust	4,512	(249)	4,263
RS MacDonald Charitable Trust	4,530	97	4,627
Souter Foundation	-	582	582
Woodward Charitable Trust	-	1,000	1,000
St James Place Foundation	-	3,762	3,762
Gordon Fraser Trust	1,500	(1,500)	-
Mainhouse Trust	170	(34)	136
Tesco	1,000	(1,000)	-
Garfield Weston	-	2,500	2,500
Localities Fund	-	-	-
Hudson Hirsell Trust	-	560	560
	<u>102,220</u>	<u>11,122</u>	<u>113,342</u>
TOTAL FUNDS	<u>170,780</u>	<u>29,472</u>	<u>200,252</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

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	34,363	(16,013)	18,350
Restricted funds			
Agnes Hunter Trust	6,500	(3,159)	3,341
Baily Thomas Charitable Fund	-	(3,170)	(3,170)
Bank of Scotland Foundation	11,930	(4,191)	7,739
Better Breaks Fund	-	(13,000)	(13,000)
Big Lottery Fund 21st Century Life	89,634	(118,452)	(28,818)
Big Lottery Fund Improving Lives	54,578	(24,862)	29,716
Children in Need	21,627	(20,275)	1,352
Co-operative Community Fund	4,709	(2,005)	2,704
Four Acre Trust	5,000	(4,911)	89
Gannochy Trust	6,000	(5,000)	1,000
Gunter Charitable Trust	1,000	(1,371)	(371)
Henry Smith Charity	30,000	(25,178)	4,822
Hugh Fraser Foundation	3,000	(3,000)	-
Corra Foundation	4,000	(4,000)	-
Robertson Trust	15,000	(15,249)	(249)
RS MacDonald Charitable Trust	6,000	(5,903)	97
Souter Foundation	2,500	(1,918)	582
Woodward Charitable Trust	1,000	-	1,000
St James Place Foundation	10,000	(6,238)	3,762
Gordon Fraser Trust	-	(1,500)	(1,500)
Mainhouse Trust	1,500	(1,534)	(34)
Tesco	-	(1,000)	(1,000)
Garfield Weston	10,000	(7,500)	2,500
Localities Fund	6,129	(6,129)	-
Hudson Hirsell Trust	560	-	560
	<u>290,668</u>	<u>(279,546)</u>	<u>11,122</u>
TOTAL FUNDS	<u>325,031</u>	<u>(295,559)</u>	<u>29,472</u>

Interest Link Borders

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
Unrestricted funds			
General fund	50,291	18,269	68,560
Restricted funds			
Agnes Hunter Trust	-	1,167	1,167
Baily Thomas Charitable Fund	-	3,170	3,170
Better Breaks Fund	-	13,000	13,000
Big Lottery Fund 21st Century Life	71,220	(2,296)	68,924
Big Lottery Fund Improving Lives	26,943	(32,764)	(5,821)
Children in Need	7,939	(7,939)	-
Creative Breaks	5,006	(5,006)	-
Four Acre Trust	-	3,572	3,572
Gannochy Trust	3,988	(3,988)	-
Gunter Charitable Trust	999	(415)	584
Henry Smith Charity	10,894	(5,982)	4,912
Corra Foundation	-	1,000	1,000
Robertson Trust	-	4,512	4,512
RS MacDonald Charitable Trust	11,363	(6,833)	4,530
St James Place Foundation	2,766	(2,766)	-
Gordon Fraser Trust	-	1,500	1,500
Mainhouse Trust	-	170	170
Tesco	-	1,000	1,000
	<u>141,118</u>	<u>(38,898)</u>	<u>102,220</u>
TOTAL FUNDS	<u>191,409</u>	<u>(20,629)</u>	<u>170,780</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

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	36,085	(17,816)	18,269
Restricted funds			
Agnes Hunter Trust	6,159	(4,992)	1,167
Baily Thomas Charitable Fund	10,000	(6,830)	3,170
Bank of Scotland Foundation	5,417	(5,417)	-
Better Breaks Fund	23,001	(10,001)	13,000
Big Lottery Fund 21st Century Life	76,684	(78,980)	(2,296)
Big Lottery Fund Improving Lives	53,500	(86,264)	(32,764)
Children in Need	-	(7,939)	(7,939)
Creative Breaks	-	(5,006)	(5,006)
Four Acre Trust	6,499	(2,927)	3,572
Gannochy Trust	-	(3,988)	(3,988)
Gunter Charitable Trust	999	(1,414)	(415)
Henry Smith Charity	15,000	(20,982)	(5,982)
Corra Foundation	4,000	(3,000)	1,000
Robertson Trust	15,000	(10,488)	4,512
RS MacDonald Charitable Trust	6,000	(12,833)	(6,833)
Souter Foundation	2,500	(2,500)	-
Stafford Trust	4,999	(4,999)	-
St James Place Foundation	-	(2,766)	(2,766)
Hayward Sanderson Trust	2,500	(2,500)	-
Gordon Fraser Trust	1,500	-	1,500
Mainhouse Trust	2,501	(2,331)	170
Youth Border Accessibility Fund	1,500	(1,500)	-
Tesco	1,000	-	1,000
	<u>238,759</u>	<u>(277,657)</u>	<u>(38,898)</u>
TOTAL FUNDS	<u>274,844</u>	<u>(295,473)</u>	<u>(20,629)</u>

Interest Link Borders

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. MOVEMENT IN FUNDS - continued

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

	At 1/4/18 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	50,291	36,619	86,910
Restricted funds			
Agnes Hunter Trust	-	4,508	4,508
Bank of Scotland Foundation	-	7,739	7,739
Big Lottery Fund 21st Century Life	71,220	(31,114)	40,106
Big Lottery Fund Improving Lives	26,943	(3,048)	23,895
Children in Need	7,939	(6,587)	1,352
Co-operative Community Fund	-	2,704	2,704
Creative Breaks	5,006	(5,006)	-
Four Acre Trust	-	3,661	3,661
Gannochy Trust	3,988	(2,988)	1,000
Gunter Charitable Trust	999	(786)	213
Henry Smith Charity	10,894	(1,160)	9,734
Corra Foundation	-	1,000	1,000
Robertson Trust	-	4,263	4,263
RS MacDonald Charitable Trust	11,363	(6,736)	4,627
Souter Foundation	-	582	582
Woodward Charitable Trust	-	1,000	1,000
St James Place Foundation	2,766	996	3,762
Mainhouse Trust	-	136	136
Garfield Weston	-	2,500	2,500
Localities Fund	-	-	-
Hudson Hirsell Trust	-	560	560
	<u>141,118</u>	<u>(27,776)</u>	<u>113,342</u>
TOTAL FUNDS	<u>191,409</u>	<u>8,843</u>	<u>200,252</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

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	70,448	(33,829)	36,619
Restricted funds			
Agnes Hunter Trust	12,659	(8,151)	4,508
Baily Thomas Charitable Fund	10,000	(10,000)	-
Bank of Scotland Foundation	17,347	(9,608)	7,739
Better Breaks Fund	23,001	(23,001)	-
Big Lottery Fund 21st Century Life	166,318	(197,432)	(31,114)
Big Lottery Fund Improving Lives	108,078	(111,126)	(3,048)
Children in Need	21,627	(28,214)	(6,587)
Co-operative Community Fund	4,709	(2,005)	2,704
Creative Breaks	-	(5,006)	(5,006)
Four Acre Trust	11,499	(7,838)	3,661
Gannochy Trust	6,000	(8,988)	(2,988)
Gunter Charitable Trust	1,999	(2,785)	(786)
Henry Smith Charity	45,000	(46,160)	(1,160)
Hugh Fraser Foundation	3,000	(3,000)	-
Corra Foundation	8,000	(7,000)	1,000
Robertson Trust	30,000	(25,737)	4,263
RS MacDonald Charitable Trust	12,000	(18,736)	(6,736)
Souter Foundation	5,000	(4,418)	582
Stafford Trust	4,999	(4,999)	-
Woodward Charitable Trust	1,000	-	1,000
St James Place Foundation	10,000	(9,004)	996
Hayward Sanderson Trust	2,500	(2,500)	-
Gordon Fraser Trust	1,500	(1,500)	-
Mainhouse Trust	4,001	(3,865)	136
Youth Border Accessibility Fund	1,500	(1,500)	-
Tesco	1,000	(1,000)	-
Garfield Weston	10,000	(7,500)	2,500
Localities Fund	6,129	(6,129)	-
Hudson Hirsell Trust	560	-	560
	<u>529,426</u>	<u>(557,202)</u>	<u>(27,776)</u>
TOTAL FUNDS	<u>599,874</u>	<u>(591,031)</u>	<u>8,843</u>

Unrestricted funds

The general fund comprises those funds which the trustees are free to use in accordance with the charitable objects of Interest Link Borders.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2020**

16. MOVEMENT IN FUNDS - continued

The general fund includes income from service contracts.

Restricted funds

Grants are received for specific areas of the Befriending Service which is Interest Link Borders' sole service.

Restricted funds are principally funded by grants from the Big Lottery Fund and grant-making Trusts.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

Interest Link Borders

Detailed Statement of Financial Activities for the Year Ended 31 March 2020

	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Gifts	4	-	4	4
Donations	1,289	-	1,289	5,693
Grants	<u>6</u>	<u>290,667</u>	<u>290,673</u>	<u>238,759</u>
	1,299	290,667	291,966	244,456
Investment income				
Deposit account interest	1,750	-	1,750	702
Charitable activities				
Fundraising events	2,909	-	2,909	1,251
SBC service contract	<u>21,996</u>	<u>-</u>	<u>21,996</u>	<u>21,996</u>
	24,905	-	24,905	23,247
Other income				
Miscellaneous	<u>6,409</u>	<u>-</u>	<u>6,409</u>	<u>6,439</u>
Total incoming resources	34,363	290,667	325,030	274,844
EXPENDITURE				
Raising donations and legacies				
Wages	-	10,323	10,323	9,319
Social security	-	835	835	745
Pensions	-	479	479	268
Rent & accommodation	-	250	250	125
General office costs	-	644	644	805
Staff travel costs	-	355	355	388
Fundraising event costs	<u>1,101</u>	<u>-</u>	<u>1,101</u>	<u>1,316</u>
	1,101	12,886	13,987	12,966
Charitable activities				
Wages	7,544	154,227	161,771	159,192
Social security	-	8,881	8,881	12,291
Pensions	-	14,975	14,975	9,478
Sessional staff	-	2,310	2,310	1,647
Staff travel costs	-	9,063	9,063	9,869
Staff training	-	889	889	3,119
Volunteer recruit & advertise	48	878	926	1,011
Volunteer training	-	1,737	1,737	1,940
Carried forward	7,592	192,960	200,552	198,547

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Interest Link Borders

Detailed Statement of Financial Activities for the Year Ended 31 March 2020

	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
Charitable activities				
Brought forward	7,592	192,960	200,552	198,547
1:1 Volunteer activity costs	3	2,686	2,689	2,448
1:1 Volunteer travel expenses	-	3,332	3,332	4,188
Group activity costs	329	11,869	12,198	11,966
Group travel expenses	112	15,762	15,874	15,795
Group venue hire	2,018	7,166	9,184	8,117
Group tutor fees	-	8,564	8,564	9,706
Rent & accommodation	-	7,192	7,192	8,060
General office costs	530	8,610	9,140	12,066
Producing materials/copying	-	-	-	317
Subscriptions	15	220	235	215
Insurance	-	1,082	1,082	1,158
Payroll administration	-	529	529	686
Evaluation	-	630	630	487
Overnight trip activity costs	-	2,384	2,384	1,729
Overnight trip travel costs	-	554	554	-
	<u>10,599</u>	<u>263,540</u>	<u>274,139</u>	<u>275,485</u>
Support costs				
Governance costs				
Wages	-	2,065	2,065	1,864
Social security	-	166	166	149
Pensions	-	96	96	53
Committee meetings	956	612	1,568	1,724
Independent Examiners' fee	3,156	180	3,336	3,180
Bank charges	201	-	201	52
	<u>4,313</u>	<u>3,119</u>	<u>7,432</u>	<u>7,022</u>
Total resources expended	<u>16,013</u>	<u>279,545</u>	<u>295,558</u>	<u>295,473</u>
Net (expenditure)/income	<u>18,350</u>	<u>11,122</u>	<u>29,472</u>	<u>(20,629)</u>

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