

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
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 2021**

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**Reference and Administrative Details
for the Year Ended 31 March 2021**

TRUSTEES	Mrs M J Hindmarsh A H Findlay Treasurer D Brackenridge A J Hirst A Minnis (appointed 14/1/21)
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 2021**

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 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 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 new 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 publishes newsletters, bulletins and websites to inform and connect the sector.

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.

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.

**Report of the Trustees
for the Year Ended 31 March 2021**

The Bridge achievements for 2020/2021

COVID-19

During the first months of lockdown we supported organisations in Scottish Borders with a number of dedicated funds from a variety of funders including Scottish Government to support third sector, community and voluntary organisations.

The National Lottery Community Fund supported us with a grant of £25,000 for organisations to apply for microgrants. 55 Organisations were supported in the initial weeks of lockdown.

Scottish Government requested us to nominate third sector organisations for Wellbeing Funding 40 organisations received a support grant of £2,000 each totalling £80,000.

The Bridge assisted in the successful lobbying of Scottish Government along with SCVO to enable the change of criteria for the business support grant administered through Scottish Borders Council. This resulted in village and community halls plus third sector organisations receiving a business support grant of either £10,000 or £25,000 dependent on rateable value of premises which was invaluable support for loss of income generation during this period.

Fallago Environment Fund approached us and agreed to appoint The Bridge to manage a fund of up to £100,000 to support voluntary and community organisations to deliver activities and projects that facilitated the recovery of communities (geographical or of interest) affected by Covid-19 crisis and address issues of social isolation made worse by social distancing, lockdown and other such measures. 35 community groups/third sector organisations were supported with grants from this fund administered and managed by The Bridge.

Worked with TSI Network Partners on Foundation Scotland's Response, Resilience and Recovery funds for Scottish Borders. 12 organisations were supported in specific areas of hardship i.e. The provision of emergency provisions / vouchers / cash to people in immediate need. Totalling £6,000

We carried out the following consultations during 1 April 2020 – 31 March 2021 to help establish the needs of third sector organisations and community groups/village halls.

- Coronavirus in Scottish Borders – Third Sector Organisations
- Digital Solutions for Delivery in Scottish Borders – Third Sector Organisations
- Coronavirus Recovery in Scottish Borders – Third Sector Organisations/Community Groups
- Scottish Borders Village halls Covid-19 Recovery
- Galashiels Community Survey
- Jedburgh Town Services
- Third Sector Forum Mental Health & Wellbeing

Community Development:

A total of 485 third sector/community/voluntary organisations were supported during this financial year.

- 35 organisations were signposted for further professional guidance, 6 organisations supported to develop their strategy for generating income. 33 voluntary groups and organisations were assisted to develop projects and apply for funding over the year. 71 organisations were assisted with business planning. 74 individuals attended a total of 6 training sessions on Covid-19 Risk Assessments for both community and village halls.
- Continued to support the development of new groups/organisations including supporting 15 new start-up organisations.
- Provided support on legal structures and OSCR compliance for 73 organisations, 13 of these conversions to SCIOs.
Provided support in grant funding to 364 organisations including village halls
- 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 specifically with latest guidance from Scottish Government on restrictions.
- Levered in funding of £3,377,374 during this financial year.

**Report of the Trustees
for the Year Ended 31 March 2021**

- 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 the Work Plan during Covid-19 and Borders TSI Development Team met regularly by holding virtual meetings via MS Teams or Zoom. The Bridge on behalf of Borders Third Sector Partnership submitted the completed 12 monthly Monitoring Response for 2020/2021 to Scottish Government.
- The Bridge works with Borders Third Sector Partnership to represent the wider Third Sector within Community Planning Partnership. Throughout this year we worked very closely with all TSI Partners to support voluntary and community groups to engage with Area Partnership Meetings in the five localities in Scottish Borders to ensure engagement 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. Over this last year The Bridge has also worked with key third sector infrastructure organisations to reinstate the Health & Social Care Locality Working Groups which involved voluntary/community groups.
- 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. As a result, we have been working with CLD Strategic Partnership Board to develop a strategic plan with 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 2020/2021 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)

We provided development support and secretariat for the 3 Federations of Village Halls in Peeblesshire, Central Borders and Roxburgh. 64 Hall committees were given support in managing a community building. We provided Guidance for Village Halls on lockdown restrictions with latest information from Scottish Government. We worked in partnership with BAVS and Green Pepper Consultants on virtual training sessions for Management Committees for Halls.

Provided the Secretariat for 8 Federations/village hall meetings/events throughout the year with keynote speakers. These meetings were all held virtually on Zoom.

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 to produce new documents which will 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 2020/21. Due to Covid-19 this work has been delayed.

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 in developing a new Framework Document with Evaluation Support Scotland on the four priorities for third sector organisations 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.

**Report of the Trustees
for the Year Ended 31 March 2021**

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 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 the administrative support and hosting arrangement for the Local Citizens Panel Co-ordinator's post. This is a partnership project with the Learning and Disability Co-ordinator, Health & Well-being, Social Work Scottish Borders Council. Funding has successfully been secured to enable this post to become permanent.
- 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.

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 and 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.

We supported the Flow Centre with 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 the Flow Centre 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 2021/2022. 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 2021/2022.

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.

**Report of the Trustees
for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Principal funding sources

For its activities in 2021, The Bridge generated or received total funding of £364,482 (2020 - £464,312).

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

A further £34,332 (2020 - £79,293) was generated from shop trading and £6,047 (2020- £11,381) 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 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.

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. 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 offered to the Treasurer.

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

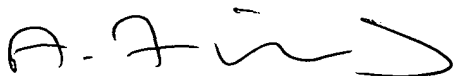
**Report of the Trustees
for the Year Ended 31 March 2021**

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 25/10/2021 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 2021 set out on pages nine to twenty two.

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

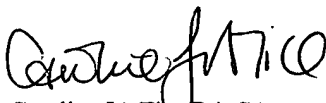
In connection with my examination, no matter has come to my attention :

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

Date: 27/10/21

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

**Statement of Financial Activities
for the Year Ended 31 March 2021**

		Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4	2,000	2,004	80,334
Charitable activities					
Support Services	4	261,677	15,453	277,130	179,796
Transport Services			47,025	47,025	115,615
Other trading activities	3	34,332	-	34,332	79,293
Other income		1,590	2,401	3,991	9,274
Total		297,603	66,879	364,482	464,312
EXPENDITURE ON					
Raising funds		47,281	-	47,281	46,383
Charitable activities	5				
Support Services		20,883	63,233	84,116	110,087
Transport Services		189,596	12,986	202,582	228,587
Total		257,760	76,219	333,979	385,057
NET INCOME/(EXPENDITURE)		39,843	(9,340)	30,503	79,255
Transfers between funds	15	4,552	(4,553)	(1)	-
Net movement in funds		44,395	(13,893)	30,502	79,255
RECONCILIATION OF FUNDS					
Total funds brought forward		47,561	172,300	219,861	140,606
TOTAL FUNDS CARRIED FORWARD		91,956	158,407	250,363	219,861

The notes form part of these financial statements

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

**Statement of Financial Position
31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
FIXED ASSETS					
Tangible assets	12	6,257	45,362	51,619	71,403
CURRENT ASSETS					
Debtors	13	43,933	3,189	47,122	90,050
Cash at bank and in hand		96,021	110,844	206,865	99,432
		<u>139,954</u>	<u>114,033</u>	<u>253,987</u>	<u>189,482</u>
CREDITORS					
Amounts falling due within one year	14	(54,255)	(988)	(55,243)	(41,024)
NET CURRENT ASSETS		<u>85,699</u>	<u>113,045</u>	<u>198,744</u>	<u>148,458</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,956</u>	<u>158,407</u>	<u>250,363</u>	<u>219,861</u>
NET ASSETS		<u>91,956</u>	<u>158,407</u>	<u>250,363</u>	<u>219,861</u>
FUNDS	15				
Unrestricted funds				91,956	47,561
Restricted funds				<u>158,407</u>	<u>172,300</u>
TOTAL FUNDS				<u>250,363</u>	<u>219,861</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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

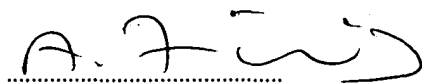
**Scottish Borders Community Development
Company
Trading as The Bridge**

**Statement of Financial Position - continued
31 March 2021**

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

25/10/2021 and were signed on its behalf by:



A H Findlay - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

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 2021

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations	2,004	80,334

3. OTHER TRADING ACTIVITIES

	31/3/21	31/3/20
	£	£
Shop income - Roxburgh	13,121	32,251
Shop income - Tweeddale	21,211	47,042
	34,332	79,293

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/21	31/3/20
		£	£
Social car schemes	Transport Services	1,224	62,032
Grants received	Transport Services	47,025	53,583
Membership	Support Services	774	5,915
Offices	Support Services	5,463	7,318
Photocopying	Support Services	584	4,063
Grants received	Support Services	269,085	162,447
Other services	Support Services	-	53
		324,155	295,411

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Support Services	179,203	23,379	202,582
Transport Services	73,864	10,252	84,116
	<u>253,067</u>	<u>33,631</u>	<u>286,698</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/21 £	31/3/20 £
Staff costs	182,832	178,527
Rates and water	1,691	1,601
Rent	27,820	29,023
Light and heat	7,134	8,214
Vehicle running costs	11,757	40,336
Volunteer travel exp	98	5,460
Staff mileage	-	5,015
Repairs & renewals	99	1,470
Event costs	-	249
Photocopier	1,157	1,922
Subscriptions	662	597
Bad Debts	33	331
Depreciation	19,784	22,137
	<u>253,067</u>	<u>294,882</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support Services	14,498	8,881	23,379
Transport Services	8,492	1,760	10,252
	<u>22,990</u>	<u>10,641</u>	<u>33,631</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. SUPPORT COSTS - continued

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

Management

	Transport Services	Support Services	31/3/21 Total activities	31/3/20 Total activities
	£	£	£	£
Insurance	990	1,839	2,829	2,793
Telephone	1,265	2,350	3,615	3,837
Postage, stationery & printing	436	808	1,244	4,313
Advertising	-	-	-	75
Sundries	424	568	992	958
Computer expenses	3,000	4,521	7,521	11,107
Cleaning	362	673	1,035	593
Photocopying	441	818	1,259	2,641
Bookkeeping	1,538	2,855	4,393	5,863
Bank charges	36	66	102	113
	<u>8,492</u>	<u>14,498</u>	<u>22,990</u>	<u>32,293</u>

Governance costs

	Transport Services	Support Services	31/3/21 Total activities	31/3/20 Total activities
	£	£	£	£
Wages	-	3,023	3,023	2,921
Social security	-	287	287	246
Trustees travel reimbursed	-	-	-	273
Independent examination fee	1,242	2,458	3,700	3,525
Payroll administration	497	925	1,422	1,354
Shop honorarium	-	2,150	2,150	1,350
Committee meetings & costs	21	38	59	1,830
	<u>1,760</u>	<u>8,881</u>	<u>10,641</u>	<u>11,499</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. NET INCOME/(EXPENDITURE)

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

	31/3/21	31/3/20
	£	£
Depreciation - owned assets	<u>19,784</u>	<u>22,137</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	205,988	200,072
Social security costs	8,179	6,678
Other pension costs	<u>5,086</u>	<u>3,982</u>
	<u>219,253</u>	<u>210,732</u>

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

	31/3/21	31/3/20
Administration	<u>17</u>	<u>17</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,335	68,999	80,334
Charitable activities			
Support Services	40,176	75,439	115,615
Transport Services	164,677	15,119	179,796
Other trading activities	79,293	-	79,293
Other income	4,845	4,429	9,274

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	300,326	163,986	464,312
EXPENDITURE ON			
Raising funds	46,383	-	46,383
Charitable activities			
Support Services	214,059	14,528	228,587
Transport Services	10,896	99,191	110,087
Total	271,338	113,719	385,057
NET INCOME	28,988	50,267	79,255
Transfers between funds	(33,515)	33,515	-
Net movement in funds	(4,527)	83,782	79,255
RECONCILIATION OF FUNDS			
Total funds brought forward	52,089	88,517	140,606
TOTAL FUNDS CARRIED FORWARD	47,562	172,299	219,861

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2020 and 31 March 2021	19,088	263,072	282,160
DEPRECIATION			
At 1 April 2020	7,793	202,964	210,757
Charge for year	2,571	17,213	19,784
At 31 March 2021	10,364	220,177	230,541
NET BOOK VALUE			
At 31 March 2021	8,724	42,895	51,619
At 31 March 2020	11,295	60,108	71,403

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Trade debtors	39,251	36,005
VAT	2,252	13,997
Prepayments and accrued income	5,619	40,048
	47,122	90,050

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Trade creditors	3,475	25,608
Social security and other taxes	2,496	2,362
Other creditors	44,413	7,644
Accruals and deferred income	4,859	5,410
	55,243	41,024

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. 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 Working Network	689	(1,127)	438	-
Leader Project (Mangnus)	4,991	-	(4,991)	-
	<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>

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 Working 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>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	52,089	28,987	(33,515)	47,561
Restricted funds				
Teviot Wheels	11,791	68,850	-	80,641
Tweed Wheels	8,128	(773)	-	7,355
Citizens Panel	23,032	4,244	-	27,276
Gala Wheels	40,715	(22,882)	33,515	51,348
Healthy Working Network	2,944	(2,255)	-	689
Leader Project (Mangnus)	<u>1,907</u>	<u>3,084</u>	<u>-</u>	<u>4,991</u>
	<u>88,517</u>	<u>50,268</u>	<u>33,515</u>	<u>172,300</u>
TOTAL FUNDS	<u>140,606</u>	<u>79,255</u>	<u>-</u>	<u>219,861</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	300,326	(271,339)	28,987
Restricted funds			
Teviot Wheels	94,789	(25,939)	68,850
Tweed Wheels	35,421	(36,194)	(773)
Citizens Panel	15,734	(11,490)	4,244
Gala Wheels	14,228	(37,110)	(22,882)
Healthy Working Network	-	(2,255)	(2,255)
Leader Project (Mangnus)	<u>3,814</u>	<u>(730)</u>	<u>3,084</u>
	<u>163,986</u>	<u>(113,718)</u>	<u>50,268</u>
TOTAL FUNDS	<u>464,312</u>	<u>(385,057)</u>	<u>79,255</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

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

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	52,089	68,830	(28,963)	91,956
Restricted funds				
Teviot Wheels	11,791	65,367	-	77,158
Tweed Wheels	8,128	(7,410)	-	718
Citizens Panel	23,032	7,839	-	30,871
Gala Wheels	40,715	(24,570)	33,515	49,660
Healthy Working Network	2,944	(3,382)	438	-
Leader Project (Mangnus)	<u>1,907</u>	<u>3,084</u>	<u>(4,991)</u>	<u>-</u>
	<u>88,517</u>	<u>40,928</u>	<u>28,962</u>	<u>158,407</u>
TOTAL FUNDS	<u>140,606</u>	<u>109,758</u>	<u>(1)</u>	<u>250,363</u>

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	597,929	(529,099)	68,830
Restricted funds			
Teviot Wheels	113,352	(47,985)	65,367
Tweed Wheels	45,989	(53,399)	(7,410)
Citizens Panel	31,188	(23,349)	7,839
Gala Wheels	36,522	(61,092)	(24,570)
Healthy Working Network	-	(3,382)	(3,382)
Leader Project (Mangnus)	<u>3,814</u>	<u>(730)</u>	<u>3,084</u>
	<u>230,865</u>	<u>(189,937)</u>	<u>40,928</u>
TOTAL FUNDS	<u>828,794</u>	<u>(719,036)</u>	<u>109,758</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.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

15. MOVEMENT IN FUNDS - continued

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.

16. 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.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

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

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	4	2,000	2,004	80,334
Other trading activities				
Shop income - Roxburgh	13,121	-	13,121	32,251
Shop income - Tweeddale	21,211	-	21,211	47,042
	<u>34,332</u>	<u>-</u>	<u>34,332</u>	<u>79,293</u>
Charitable activities				
Membership	774	-	774	5,915
Social car schemes	1,224	-	1,224	62,032
Offices	5,463	-	5,463	7,318
Photocopying	584	-	584	4,063
Grants received	253,632	62,478	316,110	216,030
Other services	-	-	-	53
	<u>261,677</u>	<u>62,478</u>	<u>324,155</u>	<u>295,411</u>
Other income				
Other income	1,590	2,401	3,991	9,274
	<u>297,603</u>	<u>66,879</u>	<u>364,482</u>	<u>464,312</u>
Total incoming resources				
	297,603	66,879	364,482	464,312
EXPENDITURE				
Other trading activities				
Staff costs	31,059	-	31,059	28,163
Social security	1,396	-	1,396	571
Pensions	656	-	656	304
Premises costs	12,460	-	12,460	14,691
Other direct costs	1,710	-	1,710	2,654
	<u>47,281</u>	<u>-</u>	<u>47,281</u>	<u>46,383</u>
Charitable activities				
Wages	130,981	40,925	171,906	168,988
Social security	6,496	-	6,496	5,861
Pensions	2,934	1,496	4,430	3,678
Rates and water	1,691	-	1,691	1,601
Rent	27,820	-	27,820	29,023
Carried forward	169,922	42,421	212,343	209,151

This page does not form part of the statutory financial statements

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

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
Charitable activities				
Brought forward	169,922	42,421	212,343	209,151
Light and heat	7,134	-	7,134	8,214
Vehicle running costs	2	11,755	11,757	40,336
Volunteer travel exp	-	98	98	5,460
Staff mileage	-	-	-	5,015
Repairs & renewals	99	-	99	1,470
Event costs	-	-	-	249
Photocopier	1,157	-	1,157	1,922
Subscriptions	549	113	662	597
Bad Debts	-	33	33	331
Fixtures and fittings	1,971	600	2,571	1,024
Motor vehicles	-	17,213	17,213	21,113
	<u>180,834</u>	<u>72,233</u>	<u>253,067</u>	<u>294,882</u>
Support costs				
Management				
Insurance	2,829	-	2,829	2,793
Telephone	3,615	-	3,615	3,837
Postage, stationery & printing	909	335	1,244	4,313
Advertising	-	-	-	75
Sundries	550	442	992	958
Computer expenses	4,521	3,000	7,521	11,107
Cleaning	1,035	-	1,035	593
Photocopying	1,259	-	1,259	2,641
Bookkeeping	4,393	-	4,393	5,863
Bank charges	102	-	102	113
	<u>19,213</u>	<u>3,777</u>	<u>22,990</u>	<u>32,293</u>
Governance costs				
Wages	3,023	-	3,023	2,921
Social security	287	-	287	246
Trustees travel reimbursed	-	-	-	273
Independent examination fee	3,550	150	3,700	3,525
Payroll administration	1,422	-	1,422	1,354
Shop honorarium	2,150	-	2,150	1,350
Committee meetings & costs	-	59	59	1,830
	<u>10,432</u>	<u>209</u>	<u>10,641</u>	<u>11,499</u>
Total resources expended	<u>257,760</u>	<u>76,219</u>	<u>333,979</u>	<u>385,057</u>
Net income	<u>39,843</u>	<u>(9,340)</u>	<u>30,503</u>	<u>79,255</u>

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