

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

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2018
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 2018**

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**Reference and Administrative Details
for the Year Ended 31 March 2018**

TRUSTEES	K Wood (Convenor) Ms E J Irvine (Vice Convenor) Ms S Scott-Aiton (Treasurer) C Douglas Ms C E Ledsham Ms R A Brown
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

Interest Link Borders

Report of the Trustees for the Year Ended 31 March 2018

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 2018. 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 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 and over), 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.

The need for our service

- i) People with learning disabilities have a significant, lifelong condition that starts before adulthood, affects their development and means they need help to understand information, learn skills and cope independently.
- ii) The 2013 Scottish Government Learning Disability Policy, The Keys to Life, highlighted that only a third of people with learning disabilities have at least one close friend. It identified enhanced social networks for people with learning disabilities as a priority and went on to say:
"It is clear that people with learning disabilities of all ages are keen to build social relationships and networks with their peers in the community. However, the experience...is that achieving this is very difficult. It requires specialised services with clear delivery models and specific aims and outcomes. Volunteer befriending is one example of this type of provision...the experience of Interest Link Borders will be valuable in clarifying how to achieve this."
- iii) Our service users often have no social contacts outside their family, day centre or school and little experience of forming social relationships. However they have the same social and quality of life needs as their non-disabled peers and the same need to pursue their interests, participate in community activities, make choices, gain skills and develop independence. A 1:1 befriender or befriending group can help them achieve this.
- iv) There is also a need for high quality respite, as identified in the Carers Strategy for Scotland. Family carers of people with learning disabilities often have a nearly full-time caring role which can carry on into their own old age. The respite is particularly valued because carers know the person they care for is having fun with trusted friends.
- v) Shared activities and positive contact are essential to reduce the barriers between people with learning disabilities and the rest of society.

Outcomes from our service

- i) Improvement in the happiness, confidence, self-esteem, life skills and wellbeing of children, young people and adults with learning disabilities.
- ii) Carers have more opportunities to enjoy a life outside of their caring role, improving their wellbeing and helping them sustain their role.
- iii) Volunteers become more confident in forming relationships with people with learning disabilities and more aware of the problems they face.

History and management

- i) We were established in Berwickshire in 1990 by carers and grew to cover the whole of the Borders in 2002 through 4 branches (Berwickshire, Central Borders, Roxburgh and Tweeddale). Our projects are the only ones of their kind in the Scottish Borders and one of only a few nationally.
- ii) A central Board of Directors and the Project Co-ordinator handle planning, monitoring and evaluation, fundraising, financial administration, policy and service development.
- iii) This leaves the four branches, each with its own Co-ordinator and Committee, free to concentrate on delivering the service in their local areas: registering service users, liaising with their carers, recruiting, checking, training and supporting volunteers and making and supporting links.
- iv) We hold the Approved Provider Standard for Befriending Services and the Queen's Award for Voluntary Service.

**Report of the Trustees
for the Year Ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE

Service delivery

Interest Link's projects go well beyond the classic model of 1:1 befriending: we are highly innovative in our use of friendship groups, and unique in our use of school-age volunteers and overnight trips.

At 31st March 2018, our services had 325 registered users. There are around 630 children, young people and adults with learning disabilities who could come within the scope of the service.

In 2017-18, a total of 239 befriending links operated (99 1:1 links and 140 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 190.

A wide variety of monitoring and evaluation material is 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 12,099 hours of volunteer time were given. At the UK national average wage of £15.71 per hour, this values volunteer time at around £190,127. This does not include the added value created by the special nature of the befriending relationship.

FINANCIAL REVIEW

Financial position

For the befriending service in 2017-18, Interest Link Borders received total funding of £275,707 (2017: £288,286) as detailed at note 17 on page 15 of these accounts.

In addition general funding of £29,825 (2017: £31,840) was raised from service agreements, voluntary donations, local fundraising, sponsorship, bank interest and miscellaneous sources.

The accounts show net incoming resources for the year, per page 6, of £23,144 (2017: incoming £41,385) which, when added to total funds brought forward at 31st March 2017, gives total funds of £191,409 as at 31st March 2018, comprising £50,288 on the General Fund and £141,121 on the Restricted Fund, details of which are included at note 17 on page 14 of these accounts.

Funding in excess of £260,000 has been raised for 2017-18 from a wide range of bodies, principally Big Lottery Fund, Scottish Borders Council, the Scottish Government's Short Breaks Fund, Children in Need, Henry Smith Charity, Lloyds TSB Foundation, Rank Foundation, Bank of Scotland Foundation, Hugh Fraser Charitable Trust, Souter Foundation, Gunter Charitable Trust, Awards for All, St James Place Foundation and Gannochy Trust. 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 £50,291 (2017: £40,897) and the charity will make best efforts to strengthen these reserves over the coming years.

FUTURE PLANS

In 2018-19 we will continue our existing work and continuing developing in-school befriending groups, which enable us to reach children unable to access our community groups.

Report of the Trustees
for the Year Ended 31 March 2018

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 5/9/18 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 2018 set out on pages six to seventeen.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

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

have not been met; or

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


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

Date: 5/9/18

Interest Link Borders

**Statement of Financial Activities
for the Year Ended 31 March 2018**

	Not es	Unrestricted fund £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	353	275,707	276,060	290,835
Charitable activities	4				
Befriending Services		23,524	-	23,524	23,432
Investment income	3	630	-	630	728
Other income		<u>4,687</u>	<u>-</u>	<u>4,687</u>	<u>5,131</u>
Total		29,194	275,707	304,901	320,126
EXPENDITURE ON					
Raising funds	5	1,688	12,116	13,804	11,881
Charitable activities	6				
Befriending Services		<u>18,115</u>	<u>249,838</u>	<u>267,953</u>	<u>266,860</u>
Total		19,803	261,954	281,757	278,741
NET INCOME		9,394	13,750	23,144	41,385
RECONCILIATION OF FUNDS					
Total funds brought forward		40,897	127,368	168,265	126,880
TOTAL FUNDS CARRIED FORWARD		<u>50,291</u>	<u>141,118</u>	<u>191,409</u>	<u>168,265</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Interest Link Borders**Statement of Financial Position
At 31 March 2018**

	Notes	31/3/18 £	31/3/17 £
FIXED ASSETS			
Tangible assets	12	2	2
CURRENT ASSETS			
Debtors	13	-	11,706
Cash at bank		<u>217,045</u>	<u>180,884</u>
		217,045	192,590
CREDITORS			
Amounts falling due within one year	14	(25,638)	(24,327)
		<u>191,407</u>	<u>168,263</u>
NET CURRENT ASSETS			
		<u>191,407</u>	<u>168,263</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>191,409</u>	<u>168,265</u>
NET ASSETS			
		<u>191,409</u>	<u>168,265</u>
FUNDS	17		
Unrestricted funds		50,291	40,897
Restricted funds		<u>141,118</u>	<u>127,368</u>
TOTAL FUNDS		<u>191,409</u>	<u>168,265</u>

The notes form part of these financial statements

Interest Link Borders

Statement of Financial Position - continued
At 31 March 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

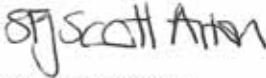
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 5/9/18 and were signed on its behalf by:



.....
Ms S Scott-Aiton -Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

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.

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.

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
Donations	353	3	356	2,555
Grants	<u>-</u>	<u>275,704</u>	<u>275,704</u>	<u>288,280</u>
	<u>353</u>	<u>275,707</u>	<u>276,060</u>	<u>290,835</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
Deposit account interest	<u>630</u>	<u>-</u>	<u>630</u>	<u>728</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/18 £	31/3/17 £
Fundraising events	Befriending Services	1,528	1,446
SBC service contract	Befriending Services	<u>21,996</u>	<u>21,986</u>
		<u>23,524</u>	<u>23,432</u>

5. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
Staff costs	-	9,627	9,627	9,445
Rent & accommodation	-	103	103	197
General office costs	-	2,073	2,073	951
Staff travel costs	-	313	313	300
Fundraising event costs	<u>1,688</u>	<u>-</u>	<u>1,688</u>	<u>988</u>
	<u>1,688</u>	<u>12,116</u>	<u>13,804</u>	<u>11,881</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7) £	Support costs (See note 8) £	Totals £
Befriending Services	<u>261,069</u>	<u>6,884</u>	<u>267,953</u>

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/18	31/3/17
	£	£
Staff costs	166,742	171,354
Sessional staff	1,902	1,460
Staff travel costs	9,845	9,255
Staff training	1,038	3,365
Volunteer training	1,588	3,041
1:1 Volunteer activity costs	2,373	3,377
1:1 Volunteer travel expenses	5,359	5,216
Group activity costs	10,653	8,465
Group travel expenses	13,896	13,893
Group venue hire	8,199	3,607
Group tutor fees	9,309	7,514
Rent & accommodation	5,976	7,417
General office costs	18,540	10,790
Producing materials/copying	7	94
Subscriptions	200	223
Insurance	971	815
Payroll administration	641	1,140
Evaluation	324	2,845
Staff recruitment	141	1,189
Overnight trip activity costs	1,232	4,586
Overnight trip travel costs	<u>2,133</u>	<u>102</u>
	<u>261,069</u>	<u>259,748</u>

8. SUPPORT COSTS

	Governance costs £
Befriending Services	<u>6,884</u>

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

Governance costs

	31/3/18	31/3/17
	Befriending Services £	Total activities £
Wages	1,775	1,746
Social security	135	130
Pensions	15	12
Committee meetings	1,675	1,772
Independent Examiners' fee	3,126	3,306
Bank charges	<u>158</u>	<u>146</u>
	<u>6,884</u>	<u>7,112</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

During the year 4 Trustees (2017: 4 Trustees) received reimbursement of expenses for travel and attending meetings of £778 (2017: £1,024).

The treasurer also received £500 as an honorarium (2017: £500).

10. STAFF COSTS

	31/3/18	31/3/17
	£	£
Wages and salaries	166,609	171,703
Social security costs	9,759	9,868
Other pension costs	<u>1,926</u>	<u>1,116</u>
	<u>178,294</u>	<u>182,687</u>

During the year, a total of key management personnel compensation of £21,840 was paid.

The weekly equivalent number of full-time staff during the year was 7 (2017: 7).

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

	31/3/18	31/3/17
Employees	<u>12</u>	<u>12</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AT 31 MARCH 2017

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,549	288,286	290,835
Charitable activities			
Befriending Services	23,432	-	23,432
Investment income	728	-	728
Other income	<u>5,131</u>	<u>-</u>	<u>5,131</u>
Total	31,840	288,286	320,126
EXPENDITURE ON			
Raising funds	988	10,893	11,881
Charitable activities			
Befriending Services	<u>25,969</u>	<u>240,891</u>	<u>266,860</u>
Total	26,957	251,784	278,741

Interest Link Borders

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AT 31 MARCH 2017 - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	4,883	36,502	41,385
Transfers between funds	<u>12,552</u>	<u>(12,552)</u>	<u>-</u>
Net movement in funds	17,435	23,950	41,385
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>23,459</u>	<u>103,421</u>	<u>126,880</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>40,894</u></u>	<u><u>127,371</u></u>	<u><u>168,265</u></u>

12. TANGIBLE FIXED ASSETS

	Computer and office equipment £
COST	
At 1 April 2017 and 31 March 2018	<u>1,211</u>
DEPRECIATION	
At 1 April 2017 and 31 March 2018	<u>1,209</u>
NET BOOK VALUE	
At 31 March 2018	<u><u>2</u></u>
At 31 March 2017	<u><u>2</u></u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/18 £	31/3/17 £
Grant debtors	<u>-</u>	<u>11,706</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/18 £	31/3/17 £
Bank loans and overdrafts (see note 15)	-	3,922
Trade creditors	17,308	12,775
Accrued expenses	<u>8,330</u>	<u>7,630</u>
	<u><u>25,638</u></u>	<u><u>24,327</u></u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

15. LOANS

An analysis of the maturity of loans is given below:

	31/3/18 £	31/3/17 £
Amounts falling due within one year on demand:		
Bank overdraft	<u>-</u>	<u>3,922</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
Fixed assets	2	-	2	2
Current assets	63,678	153,367	217,045	192,590
Current liabilities	<u>(13,389)</u>	<u>(12,249)</u>	<u>(25,638)</u>	<u>(24,327)</u>
	<u>50,291</u>	<u>141,118</u>	<u>191,409</u>	<u>168,265</u>

17. MOVEMENT IN FUNDS

	At 1/4/17 £	Net movement in funds £	At 31/3/18 £
Unrestricted funds			
General fund	40,897	9,394	50,291
Restricted funds			
Awards for All Scotland	8,155	(8,155)	-
Bank of Scotland Foundation	6,325	(6,325)	-
Big Lottery Fund 21st Century Life	51,898	19,322	71,220
Big Lottery Fund Improving Lives	22,261	4,682	26,943
Children in Need	7,784	155	7,939
Corra Foundation	1,580	(1,580)	-
Creative Breaks	7,594	(2,588)	5,006
Four Acre Trust	2,500	(2,500)	-
Gannochy Trust	1,903	2,085	3,988
Gunter Charitable Trust	452	547	999
Henry Smith Charity	11,839	(945)	10,894
Hugh Fraser Foundation	2,000	(2,000)	-
RS MacDonald Charitable Trust	-	11,363	11,363
Souter Foundation	429	(429)	-
Voluntary Action Fund	2,384	(2,384)	-
Will Charitable Trust	264	(264)	-
St James Place Foundation	-	<u>2,766</u>	<u>2,766</u>
	<u>127,368</u>	<u>13,750</u>	<u>141,118</u>
TOTAL FUNDS	<u>168,265</u>	<u>23,144</u>	<u>191,409</u>

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

17. 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	29,194	(19,800)	9,394
Restricted funds			
Awards for All Scotland		(8,155)	(8,155)
Bank of Scotland Foundation		(6,325)	(6,325)
Better Breaks Fund	18,900	(18,900)	-
Big Lottery Fund 21st Century Life	89,605	(70,283)	19,322
Big Lottery Fund Improving Lives	50,572	(45,890)	4,682
Children in Need	31,756	(31,601)	155
Corra Foundation	4,500	(6,080)	(1,580)
Creative Breaks	13,000	(15,588)	(2,588)
Four Acre Trust	-	(2,500)	(2,500)
Gannochy Trust	5,000	(2,915)	2,085
Gunter Charitable Trust	1,000	(453)	547
Henry Smith Charity	24,001	(24,946)	(945)
Hugh Fraser Foundation	-	(2,000)	(2,000)
Rank Foundation	10,000	(10,000)	-
RS MacDonald Charitable Trust	14,591	(3,228)	11,363
Souter Foundation		(429)	(429)
Voluntary Action Fund		(2,384)	(2,384)
SPIFOX	2,781	(2,781)	-
St James Place Foundation	10,001	(7,235)	2,766
Will Charitable Trust	-	(264)	(264)
	<u>275,707</u>	<u>(261,957)</u>	<u>13,750</u>
TOTAL FUNDS	<u>304,901</u>	<u>(281,757)</u>	<u>23,144</u>

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/16 £	Net movement in funds £	Transfers between funds £	At 31/3/17 £
Unrestricted Funds				
General fund	23,459	4,886	12,552	40,897
Restricted Funds				
Agnes Hunter Trust	3,702	(3,702)	-	-
Awards for All Scotland	-	8,155	-	8,155
Baily Thomas Charitable Fund	2,466	(2,466)	-	-
Bank of Scotland Foundation	-	6,325	-	6,325
Better Breaks Fund	21,144	(21,144)	-	-
Big Lottery Fund 21st Century Life	15,432	36,466	-	51,898
Big Lottery Fund Improving Lives	-	22,261	-	22,261
Blackhill Windfarm Community Fund	1,293	(1,293)	-	-
Cashback for Creativity	463	(463)	-	-
Children in Need	-	7,784	-	7,784
Corra Foundation	749	831	-	1,580
Creative Breaks	6,952	642	-	7,594
Four Acre Trust	-	2,500	-	2,500
Gannochy Trust	3,553	(1,650)	-	1,903
Gunter Charitable Trust	-	452	-	452
Henry Smith Charity	11,504	335	-	11,839
Hugh Fraser Foundation	-	2,000	-	2,000
Keys To Life Development Fund	-	(106)	106	-
Robertson Trust	3,282	(3,282)	-	-
RS MacDonald Charitable Trust	10,271	(10,271)	-	-
Scottish Borders Council	12,658	-	(12,658)	-
Souter Foundation	-	429	-	429
Stafford Trust	5,000	(5,000)	-	-
Voluntary Action Fund	-	2,384	-	2,384
Will Charitable Trust	4,952	(4,688)	-	264
	<u>103,421</u>	<u>36,499</u>	<u>(12,552)</u>	<u>127,368</u>
TOTAL FUNDS	<u>126,880</u>	<u>41,385</u>	<u>-</u>	<u>168,265</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

17. 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	31,840	(26,954)	4,886
Restricted funds			
Access to Work (DWP)	3,922	(3,922)	-
Agnes Hunter Trust	-	(3,702)	(3,702)
Awards for All Scotland	8,155	-	8,155
Baily Thomas Charitable Fund	-	(2,466)	(2,466)
Bank of Scotland Foundation	6,325	-	6,325
Better Breaks Fund	-	(21,144)	(21,144)
Big Lottery Fund 21st Century Life	80,790	(44,324)	36,466
Big Lottery Fund Improving Lives	47,758	(25,497)	22,261
Blackhill Windfarm Community Fund	-	(1,293)	(1,293)
Cashback for Creativity	-	(463)	(463)
Children in Need	37,239	(29,455)	7,784
Corra Foundation	5,564	(4,733)	831
Creative Breaks	17,000	(16,358)	642
Four Acre Trust	5,000	(2,500)	2,500
Gannochy Trust	5,000	(6,650)	(1,650)
Gunter Charitable Trust	1,000	(548)	452
Henry Smith Charity	23,300	(22,965)	335
Hugh Fraser Foundation	2,000	-	2,000
Keys To Life Development Fund	15,249	(15,355)	(106)
Rank Foundation	15,000	(15,000)	-
Robertson Trust	-	(3,282)	(3,282)
RS MacDonald Charitable Trust	-	(10,271)	(10,271)
Souter Foundation	2,000	(1,571)	429
Stafford Trust	-	(5,000)	(5,000)
Voluntary Action Fund	12,984	(10,600)	2,384
Will Charitable Trust	-	(4,688)	(4,688)
	<u>288,286</u>	<u>(251,787)</u>	<u>36,499</u>
TOTAL FUNDS	<u>320,126</u>	<u>(278,741)</u>	<u>41,385</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.

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.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

Interest Link Borders

Detailed Statement of Financial Activities for the Year Ended 31 March 2018

	Unrestricted funds £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	353	3	356	2,555
Grants	<u>-</u>	<u>275,704</u>	<u>275,704</u>	<u>288,280</u>
	353	275,707	276,060	290,835
Investment income				
Deposit account interest	630	-	630	728
Charitable activities				
Fundraising events	1,528	-	1,528	1,446
SBC service contract	<u>21,996</u>	<u>-</u>	<u>21,996</u>	<u>21,986</u>
	23,524	-	23,524	23,432
Other income				
Miscellaneous	<u>4,687</u>	<u>-</u>	<u>4,687</u>	<u>5,131</u>
Total incoming resources	29,194	275,707	304,901	320,126
EXPENDITURE				
Raising donations and legacies				
Wages	-	8,877	8,877	8,733
Social security	-	675	675	653
Pensions	-	75	75	59
Rent & accommodation	-	103	103	197
General office costs	-	2,073	2,073	951
Staff travel costs	-	313	313	300
Fundraising event costs	<u>1,688</u>	<u>-</u>	<u>1,688</u>	<u>988</u>
	1,688	12,116	13,804	11,881
Charitable activities				
Wages	2,856	153,101	155,957	161,224
Social security	645	8,304	8,949	9,085
Pensions	-	1,836	1,836	1,045
Sessional staff	101	1,801	1,902	1,460
Staff travel costs	650	9,195	9,845	9,255
Staff training	-	1,038	1,038	3,365
Volunteer training	505	1,083	1,588	3,041
1:1 Volunteer activity costs	775	1,598	2,373	3,377
1:1 Volunteer travel expenses	1,520	3,839	5,359	5,216
Group activity costs	712	9,941	10,653	8,465
Group travel expenses	1,100	12,796	13,896	13,893
Group venue hire	691	7,508	8,199	3,607
Carried forward	9,555	212,040	221,595	223,033

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Interest Link Borders**Detailed Statement of Financial Activities
for the Year Ended 31 March 2018**

	Unrestricted funds £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
Charitable activities				
Brought forward	9,555	212,040	221,595	223,033
Group tutor fees	40	9,269	9,309	7,514
Rent & accommodation	-	5,976	5,976	7,417
General office costs	5,632	12,908	18,540	10,790
Producing materials/copying	-	7	7	94
Subscriptions	-	200	200	223
Insurance	-	971	971	815
Payroll administration	-	641	641	1,140
Evaluation	-	324	324	2,845
Staff recruitment	92	49	141	1,189
Overnight trip activity costs	-	1,232	1,232	4,586
Overnight trip travel costs	-	2,133	2,133	102
	<u>15,319</u>	<u>245,750</u>	<u>261,069</u>	<u>259,748</u>
Support costs				
Governance costs				
Wages	-	1,775	1,775	1,746
Social security	-	135	135	130
Pensions	-	15	15	12
Committee meetings	1,291	384	1,675	1,772
Independent Examiners' fee	1,344	1,782	3,126	3,306
Bank charges	158	-	158	146
	<u>2,793</u>	<u>4,091</u>	<u>6,884</u>	<u>7,112</u>
Total resources expended	<u>19,800</u>	<u>261,957</u>	<u>281,757</u>	<u>278,741</u>
Net income	<u>9,394</u>	<u>13,750</u>	<u>23,144</u>	<u>41,385</u>

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