

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

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2022**  
**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 2022**

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**Interest Link Borders**

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

<b>TRUSTEES</b>	K Wood (Convenor) Ms E J Irvine (Vice Convenor) Ms S Scott-Aiton (Treasurer) C Douglas R Hemming Ms D Lawrie Ms C Shiells (appointed 24/2/22)
<b>COMPANY SECRETARY</b>	A H Findlay
<b>REGISTERED OFFICE</b>	Volunteer Hall Langtongate Duns Berwickshire TD11 3AF
<b>REGISTERED COMPANY NUMBER</b>	SC297772 (Scotland)
<b>REGISTERED CHARITY NUMBER</b>	SC030132
<b>INDEPENDENT EXAMINER</b>	Douglas Home & Co Ltd Chartered Accountants 47-49 The Square Kelso Roxburghshire TD5 7HW
<b>BANKERS</b>	Metro Bank One Southampton Row London WC1B 5HA

## **Interest Link Borders**

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

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

We were founded by family carers in 1990 and work across the Scottish Borders to improve the quality of life of socially excluded and disadvantaged children (aged 8+), young people and adults with learning disabilities and autism. We aim to provide opportunities to grow & flourish, and provide respite for their carers.

We achieve our aims through a peer-age volunteer befriending service delivered by 11 project staff and up to 200 volunteers, supporting around 200 members with learning disabilities annually. Staff are based in four local branches (Berwickshire, Central Borders, Roxburgh and Tweeddale) each with its own local committee of stakeholders and working with local schools, Borders College, Social Work and care providers.

Our service model has developed through regular consultation and includes traditional 1:1 links, befriending groups, school-age volunteers, overnight trips and in-school groups.

The service is needed because our members have a lifelong condition that affects their development and means they need help to understand information, learn skills and live independently. Cerebral Palsy, Downs Syndrome & Autism are often involved, with high accompanying levels of epilepsy & sensory impairment. They are socially excluded throughout their lives: Most children are taught in additional needs units and lack opportunities for friendships, art, drama or sport that are crucial to wellbeing and achieving their full potential. Only around 1% of people with learning disabilities have a partner in adult life and 4.5% a job, and we hope to maximise their chances in these areas. Family carers have a role which is difficult to sustain, isolating, reduces their opportunities and affects their wellbeing. It also makes them and their family twice as likely to live in poverty.

The longterm support we provide builds members' friendships, wellbeing, confidence, self-esteem and social skills. The regular respite provided improves family carers' opportunities for other activities, wellbeing and resilience.

We are open to anyone with learning disabilities (and those under 25 with autism) through referral or self-referral. The service is free of charge save for occasional small activity contributions. All volunteers are PVG checked and receive safeguarding training.

Our service fills a definite gap in provision. Apart from statutory services there is little learning disabilities provision locally, and none providing the community friendships and personal development we offer.

#### **ACHIEVEMENT AND PERFORMANCE**

In 2021-22 we were very glad to transition from our pandemic distance service back to our usual face to face activities. However the distance service was extremely effective, and we have retained elements such as Zoom calls and social media groups as a longterm complement and back-up.

##### **Activities**

Once lockdown ended, a total of 65 1:1 links met fortnightly for 2-3 hours for community activities such as going for a walk, doing arts & crafts, sightseeing or shopping. During lockdown, contact had been by Zoom, telephone or social media, and many links continued this contact after physical meetings were resumed.

We ran 27 befriending groups across the Scottish Borders, with a total of 175 places for members. These met on Zoom and social media initially, but started to meet outdoors from June and indoors from September. In January-March 2022, we started new community groups in Duns (two), Kelso and Peebles, and an in-school group at Langlee Primary.

## Interest Link Borders

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

The 21 community groups operated much like mainstream youth and adult social groups, but usually with a 50:50 member to volunteer split. Most met at community venues for 2 hours on a weekday evening to do activities of their choice such as arts & crafts, drama, film, gardening, music, cookery, games and outdoor adventures. All the youth groups ran multi-session arts projects in the winter, most finishing with performances and exhibitions, and this was a great way to get members used to indoors face to face contact again.

The 6 in-school groups met at lunchtimes for 50 minutes for games, arts & crafts & healthy eating. They reached members not able to attend community groups because of health or personal care needs or living very remotely. They also enabled younger children to volunteer.

We supported a total of 203 members during the year. 30 were new to Interest Link or had not received a service the previous year. 37 were in more than one group, or were in both a group and a 1:1 link.

### Impact

We surveyed over 45% of supported members, family carers and volunteers between April and June 2022, using accessible questionnaires deployed face-to-face, by telephone or online. The results were:

**Members:** 98% of members said they had made more friends, and 96% said they had been given new opportunities.

Members reported our activities improved their:

- Happiness/mental wellbeing: 98%
- Confidence: 98%
- Self-esteem: 96%
- Social & communication skills: 99%

**Family carers:** 92% said they had more opportunities to spend time with the rest of their family, see friends or do other activities. 95% reported we eased their role as a carer and made it more sustainable. 95% said we had contributed to their family's happiness and wellbeing. All said the service was still needed.

**Volunteers:** 96% said they had become more confident socialising with people with learning disabilities and more aware of the barriers they face. 100% said volunteering had met their hopes and expectations.

We also surveyed **Care & Social Work Professionals**, all of whom said we filled a gap in existing provision and delivered a safe and professional service.

Full survey results and feedback can be found at [www.interestlink.org.uk](http://www.interestlink.org.uk) on the Impact and Library pages. We also have recent videos and photos on the Gallery page.

### Voluntary help and gifts in kind

The directors are very grateful for the continued support given by unpaid volunteers. It is estimated that around 14,000 hours of volunteer time were given. At the UK national average wage of £17.19 per hour, this values volunteer time at around £222,094. This does not include the added value of the befriending relationship: a study of befriending by Deloitte's showed a Social Return on Investment of £6 for every £1 spent.

## FINANCIAL REVIEW

### Financial position

For the befriending service in 2020-21, Interest Link Borders received total funding of £270,061 (2021: £333,576) as detailed at note 16 on page 15 of these accounts. In addition general funding of £30,938 (2021: £39,037) was raised from service agreements, voluntary donations, local fundraising, sponsorship, bank interest and miscellaneous sources.

The accounts show net outgoing resources for the year, per page 6, of £8,923 (2021: incoming £75,920) which, when added to total funds brought forward at 31st March 2021, gives total funds of £267,249 as at 31st March 2022, comprising £137,123 on the General Fund and £130,126 on the Restricted Fund, details of which are included at note 15 on page 14 of these accounts.

## Interest Link Borders

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

Funding of £290,000 has been raised for 2022-23 from a wide range of bodies including Bank of Scotland Foundation, Chance to Flourish, Charity Begins at Home, Children in Need, Co-op Community Fund, Edward Gostling Foundation, Four Acre Trust, Gannochy Trust, Garfield Weston Foundation, Hayward Sanderson Trust, Mainhouse Charitable Trust, National Lottery Community Fund, People's Postcode Trust, RS MacDonald Charitable Trust, Scottish Borders Council and Scottish Government's Short Breaks Fund and Communities Mental Health and Wellbeing 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 4 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 £137,123 (2021: £108,798) and the charity will make best efforts to continue strengthening these reserves over the coming years.

#### FUTURE PLANS

In 2022-23 we will continue to develop our service, with a new community group in Hawick and an in-school group planned for Burnfoot Primary.

#### 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. A

Approved by order of the board of trustees on ..... 26/8/22 ..... 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 2022 set out on pages six to twenty.

**Respective responsibilities of trustees and examiner**

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

**Basis of the independent examiner's report**

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

**Independent examiner's statement**

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

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

have not been met; or

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



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

Date: .....29/8/22.....

## Interest Link Borders

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

	Notes	Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,180	270,061	271,241	338,421
<b>Charitable activities</b>					
Befriending Services	4	21,996	-	21,996	22,020
Investment income	3	1,702	-	1,702	1,582
Other income		<u>6,060</u>	<u>-</u>	<u>6,060</u>	<u>10,590</u>
<b>Total</b>		30,938	270,061	300,999	372,613
<b>EXPENDITURE ON</b>					
Raising funds	5	462	15,200	15,662	15,683
<b>Charitable activities</b>					
Befriending Services	6	2,151	292,109	294,260	281,010
<b>Total</b>		<u>2,613</u>	<u>307,309</u>	<u>309,922</u>	<u>296,693</u>
<b>NET INCOME/(EXPENDITURE)</b>		28,325	(37,248)	(8,923)	75,920
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		108,798	167,374	276,172	200,252
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>137,123</u>	<u>130,126</u>	<u>267,249</u>	<u>276,172</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 2022**

	Notes	31/3/22 £	31/3/21 £
<b>CURRENT ASSETS</b>			
Debtors	13	13,000	-
Cash at bank		<u>276,900</u>	<u>302,263</u>
		289,900	302,263
<b>CREDITORS</b>			
Amounts falling due within one year	14	(22,651)	(26,091)
		<u>267,249</u>	<u>276,172</u>
<b>NET CURRENT ASSETS</b>			
		<u>267,249</u>	<u>276,172</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>267,249</u>	<u>276,172</u>
<b>NET ASSETS</b>		<u>267,249</u>	<u>276,172</u>
<b>FUNDS</b>	16		
Unrestricted funds		137,123	108,798
Restricted funds		<u>130,126</u>	<u>167,374</u>
<b>TOTAL FUNDS</b>		<u>267,249</u>	<u>276,172</u>

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

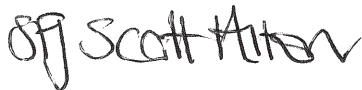
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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 ..... 26/8/22 .....  
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 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**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.

## Interest Link Borders

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

#### 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	31/3/22 Total funds	31/3/21 Total funds
	£	£	£	£
Donations	1,180	-	1,180	4,845
Grants	<u>-</u>	<u>270,061</u>	<u>270,061</u>	<u>333,576</u>
	<u>1,180</u>	<u>270,061</u>	<u>271,241</u>	<u>338,421</u>

#### 3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	31/3/22 Total funds	31/3/21 Total funds
	£	£	£	£
Deposit account interest	<u>1,702</u>	<u>-</u>	<u>1,702</u>	<u>1,582</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/22 £	31/3/21 £
Fundraising events	Befriending Services	-	24
SBC service contract	Befriending Services	<u>21,996</u>	<u>21,996</u>
		<u>21,996</u>	<u>22,020</u>

#### 5. RAISING FUNDS

##### Raising donations and legacies

	Unrestricted funds	Restricted funds	31/3/22 Total funds	31/3/21 Total funds
	£	£	£	£
Staff costs	-	13,678	13,678	12,037
Rent & accommodation	-	188	188	180
General office costs	-	1,262	1,262	2,959
Staff travel costs	-	72	72	65
Fundraising event costs	<u>462</u>	<u>-</u>	<u>462</u>	<u>442</u>
	<u>462</u>	<u>15,200</u>	<u>15,662</u>	<u>15,683</u>

**Interest Link Borders**

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

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Befriending Services	<u>285,939</u>	<u>8,321</u>	<u>294,260</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31/3/22 £	31/3/21 £
Staff costs	212,147	204,774
Sessional staff	4,197	2,183
Staff travel costs	5,459	2,216
Staff training	660	465
Volunteer recruit & advertise	61	-
Volunteer training	1,179	1,565
1:1 Volunteer activity costs	1,664	1,170
1:1 Volunteer travel expenses	1,917	920
Group activity costs	18,919	22,783
Group travel expenses	8,927	290
Group venue hire	8,407	4,647
Group tutor fees	15,050	10,323
Rent & accommodation	6,054	6,014
General office costs	9,300	13,917
Subscriptions	235	510
Insurance	1,081	1,081
Payroll administration	706	706
Evaluation	784	406
Staff recruitment	-	451
Overnight trip activity costs	468	-
Historical adjustments	<u>(11,276)</u>	<u>-</u>
	<u>285,939</u>	<u>274,421</u>

**8. SUPPORT COSTS**

	Governance costs £
Befriending Services	<u>8,321</u>

## Interest Link Borders

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

#### 8. SUPPORT COSTS - continued

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

##### Governance costs

	31/3/22	31/3/21
	Befriending Services	Total activities
	£	£
Wages	2,421	2,119
Social security	211	186
Pensions	104	102
Committee meetings	849	500
Independent Examiners' fee	3,912	3,420
Bank charges	<u>824</u>	<u>262</u>
	<u>8,321</u>	<u>6,589</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

##### Trustees' expenses

During the year 2 Trustees (2021: 3 Trustees) received reimbursement of expenses for travel and attending meetings of £156 (2021: £112).

The treasurer also received £500 as an honorarium (2021: £500).

#### 10. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	199,101	192,587
Social security costs	11,849	10,412
Other pension costs	<u>17,611</u>	<u>16,219</u>
	<u>228,561</u>	<u>219,218</u>

During the year, a total of key management personnel compensation of £31.642 was paid.

The weekly equivalent number of full-time staff during the year was 8 (2021: 8).

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

	31/3/22	31/3/21
Employees	<u>13</u>	<u>13</u>

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

**Interest Link Borders**

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES AT 31 MARCH 2017	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,845	333,576	338,421
<b>Charitable activities</b>			
Befriending Services	22,020	-	22,020
Investment income	1,582	-	1,582
Other income	<u>10,590</u>	<u>-</u>	<u>10,590</u>
<b>Total</b>	39,037	333,576	372,613
 <b>EXPENDITURE ON</b>			
Raising funds	442	15,241	15,683
<b>Charitable activities</b>			
Befriending Services	16,706	264,304	281,010
<b>Total</b>	<u>17,148</u>	<u>279,545</u>	<u>296,693</u>
 <b>NET INCOME</b>	21,889	54,031	75,920
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	86,910	113,342	200,252
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>108,799</u></u>	<u><u>167,373</u></u>	<u><u>276,172</u></u>
 <b>12. TANGIBLE FIXED ASSETS</b>			Computer and office equipment £
<b>COST</b>			
At 1 April 2021 and 31 March 2022			<u>1,209</u>
<b>DEPRECIATION</b>			
At 1 April 2021 and 31 March 2022			<u>1,209</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022			<u><u>-</u></u>
At 31 March 2021			<u><u>-</u></u>

**Interest Link Borders**

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

<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			31/3/22	31/3/21
			£	£
Trade debtors			<u>13,000</u>	<u>-</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			31/3/22	31/3/21
			£	£
Trade creditors			12,744	18,746
Other creditors			1,868	
Accrued expenses			<u>8,039</u>	<u>7,345</u>
			<u>22,651</u>	<u>26,091</u>
<b>15. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			31/3/22	31/3/21
	Unrestricted	Restricted	Total	Total
	fund	funds	funds	funds
	£	£	£	£
Current assets	85,342	204,558	289,900	302,263
Current liabilities	<u>51,781</u>	<u>(74,432)</u>	<u>(22,651)</u>	<u>(26,091)</u>
	<u>137,123</u>	<u>130,126</u>	<u>267,249</u>	<u>276,172</u>

Interest Link Borders

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

16. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	108,798	28,325	137,123
<b>Restricted funds</b>			
Agnes Hunter Trust	-	1,916	1,916
Baily Thomas Charitable Fund	-	985	985
Bank of Scotland Foundation	15,000	(15,000)	-
Befriending Networks Befriending Fund	475	(475)	-
Better Breaks Fund	13,000	-	13,000
Blackhill WindFarm Community Fund	1,980	(1,980)	-
Cash for Kids – Radio Borders	-	-	-
Children in Need	6,893	1,152	8,045
Children In Need Next Steps	3,892	(3,453)	439
Communities Mental Health and Wellbeing Fund	-	34,824	34,824
Communities Recovery Fund	2,370	(2,370)	-
Creative Breaks	4,230	4,325	8,555
Creative Scotland	8,280	(8,280)	-
Forbes Charitable Foundation	2,000	(2,000)	-
Four Acre Trust	1,512	2,319	3,831
Gannochy Trust	1,000	-	1,000
Garfield Weston	18,000	(18,000)	-
Gunter Charitable Trust	1,024	(779)	245
Hawick Common Good Fund	-	-	-
Henry Smith Charity	7,500	(7,500)	-
Hudson Hirsell Trust	560	(124)	436
Mainhouse Charitable Trust	358	637	995
National Lottery Community Fund Adult Project	27,740	(27,740)	-
National Lottery Community Fund	-	53,464	53,464
National Lottery Community Fund Youth Project	32,790	(32,790)	-
Peebles Common Good Fund	2,000	(2,000)	-
Robertson Trust	4,771	(4,771)	-
RS MacDonald Charitable Trust	4,500	(4,500)	-
SBC Community Fund	-	-	-
Souter Foundation	2,499	(2,499)	-
Stafford Trust	5,000	(4,958)	42
Wood Foundation	-	1,720	1,720
Youth Borders Summer Fund	-	109	109
Youth Borders Wee Wellbeing	-	520	520
Youth Borders Winter Fund	-	-	-
	<u>167,374</u>	<u>(37,248)</u>	<u>130,126</u>
<b>TOTAL FUNDS</b>	<u>276,172</u>	<u>(8,923)</u>	<u>267,249</u>



## Interest Link Borders

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

#### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,938	(2,613)	28,325
<b>Restricted funds</b>			
Agnes Hunter Trust	6,500	(4,584)	1,916
Baily Thomas Charitable Fund	10,000	(9,015)	985
Bank of Scotland Foundation	-	(15,000)	(15,000)
Befriending Networks Befriending Fund	-	(475)	(475)
Better Breaks Fund	13,000	(13,000)	-
Blackhill Wind Farm Community Fund	-	(1,980)	(1,980)
Cash for Kids – Radio Borders	1,500	(1,500)	-
Children in Need	28,126	(26,974)	1,152
Children in Need Next Steps	4,654	(8,107)	(3,453)
Communities Mental Health & Wellbeing	35,851	(1,027)	34,824
Communities Recovery Fund	-	(2,370)	(2,370)
Creative Breaks	14,000	(9,675)	4,325
Creative Scotland	-	(8,280)	(8,280)
Forbes Charitable Foundation	-	(2,000)	(2,000)
Four Acre Trust	4,500	(2,178)	2,322
Gannochy Trust	6,000	(6,000)	-
Garfield Weston	-	(18,000)	(18,000)
Gunter Charitable Trust	-	(781)	(781)
Hawick Common Good Fund	3,000	(3,000)	-
Henry Smith Charity	15,000	(22,500)	(7,500)
Hudson Hirsell Trust	-	(124)	(124)
Hugh Fraser Foundation	4,000	(4,000)	-
Mainhouse Trust	1,750	(1,113)	637
National Lottery Community Fund Adult Project	-	(27,740)	(27,740)
National Lottery Community Fund	110,000	(56,536)	53,464
National Lottery Community Fund Youth Project	-	(32,790)	(32,790)
Peebles Common Good Fund	-	(2,000)	(2,000)
Robertson Trust	-	(4,771)	(4,771)
RS MacDonald Charitable Trust	-	(4,500)	(4,500)
Scottish Borders Council Community Support Fund	5,000	(5,000)	-
Souter Foundation	-	(2,500)	(2,500)
Stafford Trust	-	(4,958)	(4,958)
Youth Borders Wee Wellbeing	1,100	(580)	520
Wood Foundation	3,000	(1,280)	1,720
Youth Borders Winter Fund	2,500	(2,500)	-
Youth Borders Summer Fund	580	(471)	109
	<u>270,061</u>	<u>(307,309)</u>	<u>(37,248)</u>
<b>TOTAL FUNDS</b>	<u>300,999</u>	<u>(309,922)</u>	<u>(8,923)</u>

Interest Link Borders

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

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	86,910	21,888	108,798
<b>Restricted funds</b>			
Agnes Hunter Trust	4,508	(4,508)	-
Bank of Scotland Foundation	7,739	7,261	15,000
Better Breaks Fund	-	13,000	13,000
Befriending Networks Befriending Fund	-	475	475
Blackhill Windfarm Community Fund	-	1,980	1,980
Children in Need	1,352	5,541	6,893
Children in Need Next Steps	-	3,892	3,892
Community Recoveries Fund	-	2,370	2,370
Co-operative Community Fund	2,704	(2,704)	-
Corra Foundation	1,000	(1,000)	-
Creative Breaks	-	4,230	4,230
Creative Scotland	-	8,280	8,280
Forbes Charitable Foundation	-	2,000	2,000
Four Acre Trust	3,661	(2,149)	1,512
Gannochy Trust	1,000	-	1,000
Garfield Weston	2,500	15,500	18,000
Gunter Charitable Trust	213	811	1,025
Henry Smith Charity	9,734	(2,234)	7,500
Hudson Hirsell Trust	560	-	560
Mainhouse Trust	136	222	358
National Lottery Community Fund Adult Project	23,895	3,845	27,740
National Lottery Community Fund Youth Project	40,106	(7,316)	32,790
Peebles Common Good Fund	-	2,000	2,000
Robertson Trust	4,263	508	4,771
RS MacDonald Charitable Trust	4,627	(127)	4,500
Souter Foundation	582	1,917	2,499
Stafford Trust	-	5,000	5,000
St James Place Foundation	3,762	(3,762)	-
Woodward Charitable Trust	1,000	(1,000)	-
	<u>113,342</u>	<u>54,032</u>	<u>167,374</u>
<b>TOTAL FUNDS</b>	<u>200,252</u>	<u>75,920</u>	<u>276,172</u>

## Interest Link Borders

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

#### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,037	(17,149)	21,888
<b>Restricted funds</b>			
Agnes Hunter Trust	-	(4,508)	(4,508)
Aviva Communities Fund	124	(124)	-
Bank of Scotland Foundation	17,386	(10,125)	7,261
BAVS NLCF	500	(500)	-
Befriending Networks Befriending Fund	2,130	(1,655)	475
Better Breaks Fund	27,000	(14,000)	13,000
Blackhill Windfarm Community Fund	2,000	(20)	1,980
Bridge NLCF	500	(500)	-
Children in Need	32,980	(27,439)	5,541
Children in Need Booster	2,499	(2,499)	-
Children in Need Next Steps	13,962	(10,070)	3,892
Communities Recovery Fund	9,500	(7,130)	2,370
Community Wellbeing Fund	4,000	(4,000)	-
Co-operative Community Fund	-	(2,704)	(2,704)
Corra Foundation	-	(1,000)	(1,000)
Creative Breaks	13,000	(8,770)	4,230
Creative Scotland	8,280	-	8,280
Forbes Charitable Foundation	2,000	2	2,000
Four Acre Trust	-	(2,149)	(2,149)
Gannochy Trust	6,000	(6,000)	-
Garfield Weston	20,000	(4,500)	15,500
Gunter Charitable Trust	1,000	(189)	811
Henry Smith Charity	30,000	(32,234)	(2,234)
Lanhope Rig (Hawick)	500	(500)	-
Mainhouse Trust	1,501	(1,279)	222
National Lottery Community Fund Adult Project	56,470	(52,625)	3,845
National Lottery Community Fund Youth Project	50,000	(57,316)	(7,316)
Peebles Common Good Fund	2,000	-	2,000
Robertson Trust	15,000	(14,492)	508
RS MacDonald Charitable Trust	6,000	(6,127)	(127)
Souter Foundation	2,500	(583)	1,917
Stafford Trust	5,000	-	5,000
St James Place Foundation	1	(3,763)	(3,762)
Woodward Charitable Trust	-	(1,000)	(1,000)
Youth Border Accessibility Fund	1,743	(1,743)	-
	<u>333,576</u>	<u>(279,544)</u>	<u>54,032</u>
<b>TOTAL FUNDS</b>	<u>372,613</u>	<u>(296,693)</u>	<u>75,920</u>

## Interest Link Borders

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

#### 16. MOVEMENT IN FUNDS - continued

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

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	86,910	50,213	137,123
<b>Restricted funds</b>			
Agnes Hunter Trust	4,508	(2,592)	1,916
Baily Thomas Charitable Fund	-	985	985
Bank of Scotland Foundation	7,739	(7,739)	-
Better Breaks Fund	-	13,000	13,000
Children in Need	1,352	6,693	8,045
Children in Need Next Steps	-	439	439
Communities Mental Health & Wellbeing	-	34,824	34,824
Co-operative Community Fund	2,704	(2,704)	-
Corra Foundation	1,000	(1,000)	-
Creative Breaks	-	8,555	8,555
Four Acre Trust	3,661	217	3,878
Gannochy Trust	1,000	-	1,000
Garfield Weston	2,500	(2,500)	-
Gunter Charitable Trust	214	30	244
Henry Smith Charity	9,734	(9,734)	-
Hudson Hirsell Trust	560	(124)	436
Hugh Fraser Foundation	-	(47)	(47)
Localities Fund	1	-	1
Mainhouse Trust	136	859	995
National Lottery Community Fund	-	53,464	53,464
National Lottery Community Fund Adult Project	40,104	(40,104)	-
National Lottery Community Fund Youth Project	23,895	(23,895)	-
Robertson Trust	4,263	(4,263)	-
RS MacDonald Charitable Trust	4,627	(4,627)	-
Souter Foundation	582	(582)	-
Stafford Trust	-	42	42
St James Place Foundation	3,762	(3,762)	-
Wood Foundation	-	1,720	1,720
Woodward Charitable Trust	1,000	(1,000)	-
Youth Borders Wee Wellbeing	-	520	520
Youth Borders Summer	-	109	109
	<u>113,342</u>	<u>16,784</u>	<u>130,126</u>
<b>TOTAL FUNDS</b>	<u>200,252</u>	<u>66,997</u>	<u>267,249</u>

## Interest Link Borders

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

#### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	69,975	(19,762)	50,213
<b>Restricted funds</b>			
Aviva Communities Fund	124	(124)	-
Agnes Hunter Trust	6,500	(9,092)	(2,592)
Baily Thomas Charitable Fund	10,003	(9,018)	985
Bank of Scotland Foundation	17,386	(25,125)	(7,739)
BAVS NLCF	500	(500)	-
Befriending Networks Befriending Fund	2,130	(2,130)	-
Better Breaks Fund	40,001	(27,001)	13,000
Bridge NLCF	500	(500)	-
Blackhill Windfarm Community Fund	2,000	(2,000)	-
Cash for Kids	1,500	(1,500)	-
Children in Need	61,107	(54,414)	6,693
Children in Need Booster	2,499	(2,499)	-
Children in Need Next Steps	18,616	(18,177)	439
Communities Recovery Fund	9,500	(9,500)	-
Communities Mental Health & Wellbeing	35,851	(1,027)	34,824
Community Wellbeing Fund	4,000	(4,000)	-
Co-operative Community Fund	-	(2,704)	(2,704)
Corra Foundation	-	(1,000)	(1,000)
Creative Breaks	27,000	(18,445)	8,555
Creative Scotland	8,280	(8,280)	-
Forbes Charitable Foundation	2,000	(2,000)	-
Four Acre Trust	4,498	(4,281)	217
Gannochy Trust	12,000	(12,000)	-
Garfield Weston	20,000	(22,500)	(2,500)
Gunter Charitable Trust	1,000	(970)	30
Hawick Common Good Fund	3,000	(3,000)	-
Henry Smith Charity	45,000	(54,734)	(9,734)
Hudson Hirsell Trust	-	(124)	(124)
Hugh Fraser Foundation	3,999	(4,046)	(47)
Lanhope Rig (Hawick)	500	(500)	-
Mainhouse Trust	3,250	(2,391)	859
National Lottery Community Fund	109,999	(56,535)	53,464
National Lottery Community Fund Adult Project	54,465		
National Lottery Community Fund Youth Project	50,002	(73,897)	(23,895)
Peebles Common Good Fund	2,001	(2,001)	-
Robertson Trust	15,000	(19,263)	(4,263)
RS MacDonald Charitable Trust	6,000	(10,627)	(4,627)
Scottish Borders Council Community Support Fund	5,000	(5,000)	-
Souter Foundation	2,501	(3,083)	(582)
Stafford Trust	5,000	(4,958)	42
St James Place Foundation	1	(3,763)	(3,762)

## Interest Link Borders

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

<b>16. MOVEMENT IN FUNDS - continued</b>			
Youth Borders Wee Wellbeing	1,100	(580)	520
Wood Foundation	3,001	(1,281)	1,720
Woodward Charitable Trust	-	(1,000)	(1,000)
Youth Border Accessibility Fund		1,743	(1,743)
Youth Borders Summer	580	(471)	109
Youth Borders Winter Fund	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>
	<u>603,637</u>	<u>(586,853)</u>	<u>16,784</u>
<b>TOTAL FUNDS</b>	<u><u>673,612</u></u>	<u><u>(606,615)</u></u>	<u><u>66,997</u></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.

#### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

## Interest Link Borders

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

	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Gifts	-	-	-	(1)
Donations	1,180	-	1,180	4,846
Grants	-	<u>270,061</u>	<u>270,061</u>	<u>333,576</u>
	1,180	270,061	271,241	338,421
<b>Investment income</b>				
Deposit account interest	1,702	-	1,702	1,582
<b>Charitable activities</b>				
Fundraising events	-	-	-	24
SBC service contract	<u>21,996</u>	<u>-</u>	<u>21,996</u>	<u>21,996</u>
	21,996	-	21,996	22,020
<b>Other income</b>				
Miscellaneous	<u>6,060</u>	<u>-</u>	<u>6,060</u>	<u>10,590</u>
<b>Total incoming resources</b>	<b>30,938</b>	<b>270,061</b>	<b>300,999</b>	<b>372,613</b>
<b>EXPENDITURE</b>				
<b>Raising donations and legacies</b>				
Wages	-	12,106	12,106	10,594
Social security	-	1,054	1,054	932
Pensions	-	518	518	511
Rent & accommodation	-	188	188	180
General office costs	-	1,262	1,262	2,959
Staff travel costs	-	72	72	65
Fundraising event costs	<u>462</u>	<u>-</u>	<u>462</u>	<u>442</u>
	462	15,200	15,662	15,683
<b>Charitable activities</b>				
Wages	5,499	179,075	184,574	179,874
Social security	-	10,584	10,584	9,294
Pensions	-	16,989	16,989	15,606
Sessional staff	-	4,197	4,197	2,183
Staff travel costs	-	5,459	5,459	2,216
Staff training	-	660	660	465
Volunteer recruit & advertise	43	18	61	-
Volunteer training	-	1,179	1,179	1,565
Carried forward	5,542	218,161	223,703	211,203

This page does not form part of the statutory financial statements

## Interest Link Borders

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

	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
<b>Charitable activities</b>				
Brought forward	5,542	218,161	223,703	211,203
1:1 Volunteer activity costs	26	1,638	1,664	1,170
1:1 Volunteer travel expenses	-	1,917	1,917	920
Group activity costs	834	18,085	18,919	22,783
Group travel expenses	-	8,927	8,927	290
Group venue hire	303	8,104	8,407	4,647
Group tutor fees	-	15,050	15,050	10,323
Rent & accommodation	-	6,054	6,054	6,014
General office costs	790	8,510	9,300	13,917
Subscriptions	-	235	235	510
Insurance	-	1,081	1,081	1,081
Payroll administration	353	353	706	706
Evaluation	-	784	784	406
Staff recruitment	-	-	-	451
Overnight trip activity costs	-	468	468	-
Historical adjustments	<u>(11,276)</u>	<u>-</u>	<u>(11,276)</u>	<u>-</u>
	(3,428)	289,367	285,939	274,421
<b>Support costs</b>				
<b>Governance costs</b>				
Wages	-	2,421	2,421	2,119
Social security	-	211	211	186
Pensions	-	104	104	102
Committee meetings	843	6	849	500
Independent Examiners' fee	3,912	-	3,912	3,420
Bank charges	<u>824</u>	<u>-</u>	<u>824</u>	<u>262</u>
	<u>5,579</u>	<u>2,742</u>	<u>8,321</u>	<u>6,589</u>
Total resources expended	<u>2,613</u>	<u>307,309</u>	<u>309,922</u>	<u>296,693</u>
<b>Net income</b>	<u><u>28,325</u></u>	<u><u>(37,248)</u></u>	<u><u>(8,923)</u></u>	<u><u>75,920</u></u>

This page does not form part of the statutory financial statements