

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
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 2023**

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**Reference and Administrative Details
for the Year Ended 31 March 2023**

TRUSTEES	K Wood Convenor Ms E J Irvine Vice Convenor Ms S Scott-Aiton Treasurer C Douglas (resigned 14/10/22) R Hemming Ms D Lawrie (resigned 23/3/23) Ms C Shiells S Low (appointed 22/3/23)
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 2023

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 2023. 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

Founded by carers in 1990, Interest Link's befriending projects improve the quality of life of socially excluded children (aged 6+), young people and adults with learning disabilities, overcoming social barriers and lack of opportunity and giving respite to family carers.

220 members are supported by 200 peer-age volunteers across the Scottish Borders, nurturing friendships, providing opportunities and improving wellbeing, confidence & social skills. Our support is longterm and sustained throughout transitions. It is excellent preparation for employment and independent living and provides regular respite for 250 family carers.

Our service model has developed through co-production with families and members and is unique for its variety and the numbers it supports. It includes 60 traditional 1:1 links and 35 befriending groups in community venues, schools and on Zoom. Group activities are similar to mainstream youth and social groups, including arts & crafts, drama, film, gardening, music, cookery, keep fit, games, outdoor adventures and overnight trips.

Our service is delivered through four local projects (Berwickshire, Central Borders, Roxburgh and Tweeddale) each with its own staff and local committee of stakeholders. They work with schools, Borders College, Social Work and care providers to reach as many people as possible. Volunteers are PVG checked, trained (including adult and child protection) & supported by staff.

Our members and the need for the service:

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 are taught in additional needs units and lack opportunities for friendships and activities 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 (2019 LDSS). They are at risk if they go into the community on their own and there are almost no mainstream community activities they can access.

Family carers have a role which is difficult to sustain, isolating, reduces their opportunities, affects their wellbeing and makes them twice as likely to live in poverty (Scotland's Wellbeing 2019). Around 80% of family carers struggle with isolation (Carers Scotland 2017).

The need for (and value of) community involvement, friendships and activities that are fun and enable personal growth is consistently expressed to us by the members and families we work with and is well-recognised in academic & government studies.

ACHIEVEMENT AND PERFORMANCE

Activities

In the 12 months to the end of March 2023 we supported 215 members with learning disabilities. There were 65 1:1 links and 230 member places in our 33 befriending groups. 80 members had both a 1:1 link and a group, or were in two groups. 250 family carers enjoyed short break respite.

Groups included:

- A new in-school lunchtime group at Burnfoot Primary (a 10%/20% SIMD area in Hawick).

Interest Link Borders

Report of the Trustees for the Year Ended 31 March 2023

- A new adult lunch club in Galashiels, responding to a reduction in statutory day services and the cost-of-living crisis.
- Three intergenerational Zoom groups (baking, home gardening and bingo). These had their origins in the pandemic and are now a regular part of our service.

[See a current breakdown of the groups.](#)

Future Plans include two new daytime groups in Hawick to start in Autumn 2023. We also have a parents and carers craft & chat group in Tweeddale.

Highlights of the year included:

- Pantomimes in December and January by our [Central Borders](#) and [Roxburgh](#) branches.
- In February 2023 we won the overall Loving our Volunteers award, recognising outstanding volunteering in the Scottish Borders. Three of our volunteers were given individual recognition.
- In April 2023 we held the first [Charmian Challenge](#) fun run in memory of former director Charmian Ledsham, with 120 members, carers and volunteers taking part.
- In May 2023 we ran our most ambitious overnight trips yet: our first two-night trip on the overnight ferry to Amsterdam ([video](#) & [photoreport](#)) and our largest trip ever, by 12 members, 8 volunteers and 3 staff to Keilder([video](#) & [photoreport](#)). Both were joint trips between two branches, ensuring new friends were made.

Impact

We surveyed supported members, family carers and volunteers in June 2023, using accessible questionnaires deployed face-to-face, by telephone or online. The results are shown in our [2023 Impact Report](#) and in summary were:

- Reported by members: more friends (100%) & opportunities (95%) and improved happiness/mental wellbeing (97%), confidence (96%), self-esteem (97%) and social skills (98%)
- Benefits to their carers: greater wellbeing (98%), opportunities (85%) and sustainability of their caring role (91%).
- Volunteers: 95% said they had become more confident socialising with people with learning disabilities and more aware of the barriers they face. 99% 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.

Voluntary help and gifts in kind

The directors are very grateful for the continued support given by unpaid volunteers. It is estimated that around 15795 hours of volunteer time were given. At the UK average wage of £18.13 per hour, this values volunteer time at around £296,363. This does not include the added value of the befriending relationship: a study of befriending by Deloitte showed a Social Return on Investment of £6 for every £1 spent.

**Report of the Trustees
for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Financial position

For the befriending service in 2022-23, Interest Link Borders received total funding of £313,773 (2022: £270,061) as detailed at note 16 on page 15 of these accounts. In addition general funding of £37,628 (2022: £30,938) 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 7, of £1,439 (2022: outgoing £8,923) which, when deducted from total funds brought forward at 31st March 2022, gives total funds of £265,810 as at 31st March 2023, comprising £136,251 on the General Fund and £129,599 on the Restricted Fund, details of which are included at note 15 on page 14 of these accounts.

Funding of £249,818 has been raised for 2023-24 from a wide range of bodies including Baily Thomas Charitable Fund, Borders Children's Charity, Co-op Community Fund, Creative Scotland, Forbes Charitable Foundation, Gannochy Trust, Garfield Weston Foundation, Hawick Common Good Fund, National Lottery Community Fund, People's Postcode Trust, Rank Foundation, RS MacDonald Charitable Trust, Scottish Borders Council, Scottish Government's Short Breaks Fund and Communities Mental Health and Wellbeing Fund, St James Place Foundation, Sir Jules Thorn Trust, and Trefoil. 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 6 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 dropped very slightly this year to £136,251 (2021: £137,123) and the charity will make best efforts to continue strengthening these reserves over the coming years.

FUTURE PLANS

In 2023-24 we will continue to develop our service, with two new intergenerational "Growing Interests" groups planned for Hawick.

**Report of the Trustees
for the Year Ended 31 March 2023**

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 1/9/23 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 2023 set out on pages seven to twenty one.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

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

Independent examiner's statement

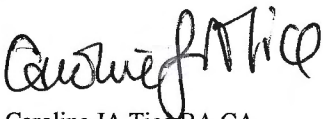
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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



Caroline JA Tice BA CA
The Institute of Chartered Accountants of Scotland

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

Date: 1/9/23

Interest Link Borders

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,307	313,773	319,080	271,241
Charitable activities					
Befriending Services	4	21,996	-	21,996	21,996
Investment income	3	4,381	-	4,381	1,702
Other income		<u>5,944</u>	<u>-</u>	<u>5,944</u>	<u>6,060</u>
Total		<u>37,628</u>	<u>313,773</u>	<u>351,401</u>	<u>300,999</u>
EXPENDITURE ON					
Raising funds	5	792	14,142	14,934	15,662
Charitable activities					
Befriending Services	6	<u>37,708</u>	<u>300,198</u>	<u>337,906</u>	<u>294,260</u>
Total		<u>38,500</u>	<u>314,340</u>	<u>352,840</u>	<u>309,922</u>
NET INCOME/(EXPENDITURE)		(872)	(567)	(1,439)	(8,923)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>137,123</u>	<u>130,126</u>	<u>267,249</u>	<u>276,172</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>136,251</u></u>	<u><u>129,559</u></u>	<u><u>265,810</u></u>	<u><u>267,249</u></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 2023**

	Notes	31/3/23 £	31/3/22 £
CURRENT ASSETS			
Debtors	13	-	13,000
Cash at bank		<u>285,445</u>	<u>276,900</u>
		285,445	289,900
CREDITORS			
Amounts falling due within one year	14	(19,635)	(22,651)
		<u>265,810</u>	<u>267,249</u>
NET CURRENT ASSETS			
		<u>265,810</u>	<u>267,249</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		265,810	267,249
NET ASSETS		<u>265,810</u>	<u>267,249</u>
FUNDS	16		
Unrestricted funds		136,251	137,123
Restricted funds		<u>129,559</u>	<u>130,126</u>
TOTAL FUNDS		<u>265,810</u>	<u>267,249</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

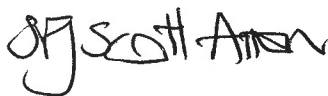
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

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 11/9/23 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 2023**

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.

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 2023**

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
Donations	5,307	-	5,307	1,180
Grants	<u>-</u>	<u>313,773</u>	<u>313,773</u>	<u>270,061</u>
	<u>5,307</u>	<u>313,773</u>	<u>319,080</u>	<u>271,241</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
Deposit account interest	<u>4,381</u>	<u>-</u>	<u>4,381</u>	<u>1,702</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/23 £	31/3/22 £
SBC service contract	Befriending Services	<u>21,996</u>	<u>21,996</u>

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

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
Staff costs	-	12,748	12,748	13,678
Rent & accommodation	-	375	375	188
General office costs	-	973	973	1,262
Staff travel costs	-	35	35	72
Fundraising event costs	<u>792</u>	<u>11</u>	<u>803</u>	<u>462</u>
	<u>792</u>	<u>14,142</u>	<u>14,934</u>	<u>15,662</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Befriending Services	<u>329,117</u>	<u>8,789</u>	<u>337,906</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/23	31/3/22
	£	£
Staff costs	220,843	212,147
Sessional staff	5,413	4,197
Staff travel costs	8,563	5,459
Staff training	579	660
Volunteer recruit & advertise	91	61
Volunteer training	1,402	1,179
1:1 Volunteer activity costs	1,472	1,664
1:1 Volunteer travel expenses	3,273	1,917
Group activity costs	16,891	18,919
Group travel expenses	16,478	8,927
Group venue hire	11,744	8,407
Group tutor fees	14,343	15,050
Rent & accommodation	7,109	6,054
General office costs	16,542	9,300
Subscriptions	268	235
Insurance	1,347	1,081
Payroll administration	1,125	706
Evaluation	534	784
Overnight trip activity costs	1,100	468
Historical adjustments	-	(11,276)
	<u>329,117</u>	<u>285,939</u>

8. SUPPORT COSTS

	Governance costs
	£
Befriending Services	<u>8,789</u>

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

Governance costs

	31/3/23	31/3/22
	Befriending Services	Total activities
	£	£
Wages	2,237	2,421
Social security	210	211
Pensions	104	104
Committee meetings	1,453	849
Independent Examiners' fee	3,678	3,912
Bank charges	<u>1,107</u>	<u>824</u>
	<u>8,789</u>	<u>8,321</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year 2 Trustees (2022: 2 Trustees) received reimbursement of expenses for travel and attending meetings of £84 (2022: £156).

The treasurer also received £500 as an honorarium (2022: £500).

10. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	202,269	199,101
Social security costs	13,337	11,849
Other pension costs	<u>20,536</u>	<u>17,611</u>
	<u>236,142</u>	<u>228,561</u>

During the year, a total of key management personnel compensation of £33,071 was paid. The weekly equivalent number of full-time staff during the year was 7 (2022: 8).

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

	31/3/23	31/3/22
Employees	<u>11</u>	<u>13</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	1,180	270,061	271,241
Charitable activities			
Befriending Services	21,996	-	21,996
Investment income	1,702	-	1,702
Other income	<u>6,060</u>	<u>-</u>	<u>6,060</u>
Total	<u>30,938</u>	<u>270,061</u>	<u>300,999</u>
EXPENDITURE ON			
Raising funds	462	15,200	15,662
Charitable activities			
Befriending Services	<u>2,153</u>	<u>292,107</u>	<u>294,260</u>
Total	<u>2,615</u>	<u>307,307</u>	<u>309,922</u>

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	28,323	(37,246)	(8,923)
 RECONCILIATION OF FUNDS			
Total funds brought forward	108,798	167,374	276,172
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>137,121</u>	<u>130,128</u>	<u>267,249</u>
 12. TANGIBLE FIXED ASSETS			Computer and office equipment £
COST			
At 1 April 2022			1,209
Disposals			<u>(1,209)</u>
At 31 March 2023			<hr/> -
DEPRECIATION			
At 1 April 2022			1,209
Eliminated on disposal			<u>(1,209)</u>
At 31 March 2023			<hr/> -
NET BOOK VALUE			
At 31 March 2023			<hr/> <hr/> -
At 31 March 2022			<hr/> <hr/> -
 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/3/23	31/3/22
		£	£
Trade debtors		<hr/> -	<u>13,000</u>

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	10,948	12,744
Other creditors	704	1,868
Accrued expenses	<u>7,983</u>	<u>8,039</u>
	<u>19,635</u>	<u>22,651</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
Current assets	146,391	139,055	285,446	289,900
Current liabilities	<u>(10,140)</u>	<u>(9,496)</u>	<u>(19,636)</u>	<u>(22,651)</u>
	<u>136,251</u>	<u>129,559</u>	<u>265,810</u>	<u>267,249</u>

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	137,123	(872)	136,251
Restricted funds			
Agnes Hunter Trust	1,916	2,327	4,243
Baily Thomas Charitable Fund	985	(985)	-
Bank of Scotland Foundation	-	2,750	2,750
Better Breaks Fund	13,000	(13,000)	-
Charity Begins at Home	-	707	707
Children in Need	8,045	167	8,212
Children in Need Next Steps	439	(439)	-
Communities Mental Health & Wellbeing	34,824	(18,518)	16,306
Creative Breaks	8,555	(2,563)	5,992
Four Acre Trust	3,831	1,306	5,137
Gannochy Trust	1,000	-	1,000
Gosling Foundation	-	2,500	2,500
Gunter Charitable Trust	245	(245)	-
Hudson Hirsell Trust	436	(436)	-
Mainhouse Trust	995	(995)	-
National Lottery Community Fund	53,464	16,038	69,502
Peoples Postcode Trust	-	1,920	1,920
Rooney Foundation	-	6,788	6,788
RS MacDonald Charitable Trust	-	2,000	2,000
SBC Berwickshire Neighbourhood Fund	-	2,502	2,502
Stafford Trust	42	(42)	-
Youth Borders Wee Wellbeing	520	(520)	-
Wood Foundation	1,720	(1,720)	-
Youth Borders Summer	109	(109)	-
	<u>130,126</u>	<u>(567)</u>	<u>129,559</u>
TOTAL FUNDS	267,249	(1,439)	265,810

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,628	(38,500)	(872)
Restricted funds			
Agnes Hunter Trust	6,500	(4,173)	2,327
Baily Thomas Charitable Fund	-	(985)	(985)
Bank of Scotland Foundation	16,500	(13,750)	2,750
Befriending Networks	1,144	(1,144)	-
Better Breaks Fund	-	(13,000)	(13,000)
Chance to Flourish	1,500	(1,500)	-
Charity Begins at Home	1,852	(1,145)	707
Children in Need	28,626	(28,459)	167
Children in Need Next Steps	-	(439)	(439)
Communities Mental Health & Wellbeing	-	(18,518)	(18,518)
Co-operative Community Fund	1,958	(1,958)	-
Creative Breaks	15,400	(17,963)	(2,563)
Creative Scotland	920	(920)	-
Edward Gostling Foundation	10,000	(10,000)	-
Four Acre Trust	15,521	(14,215)	1,306
Gannochy Trust	6,000	(6,000)	-
Garfield Weston	20,000	(20,000)	-
Gosling Foundation	6,000	(3,500)	2,500
Gunter Charitable Trust	-	(245)	(245)
Hayward Sanderson	3,000	(3,000)	-
Hudon Hirsell Trust	-	(436)	(436)
Hugh Fraser Foundation	4,000	(4,000)	-
Mainhouse Trust	2,000	(2,995)	(995)
National Lottery Community Fund	124,548	(108,510)	16,038
Peebles Round Table	500	(500)	-
Peoples Postcode Trust	6,000	(4,080)	1,920
Rooney Foundation	9,500	(2,712)	6,788
RS MacDonald Charitable Trust	12,000	(10,000)	2,000
SBC Berwickshire Neighbourhood Fund	4,206	(1,704)	2,502
SBC Neighbourhood Tweeddale	5,000	(5,000)	-
SBC Queen's Plantinum Jubilee Fund	540	(540)	-
Selkirk Common Good Fund	2,500	(2,500)	-
Stafford Trust	-	(42)	(42)
SPIFOX	4,483	(4,483)	-
Wood Foundation	-	(1,720)	(1,720)
Youth Borders Local Action Group	575	(575)	-
Youth Borders Summer	-	(109)	(109)
Youth Borders Warm & Well	3,000	(3,000)	-
Youth Borders Wee Wellbeing	-	(520)	(520)
	<u>313,773</u>	<u>(314,340)</u>	<u>(567)</u>
TOTAL FUNDS	351,401	(352,840)	(1,439)

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	108,798	28,325	137,123
Restricted funds			
Agnes Hunter Trust	-	1,916	1,916
Baily Thomas Charitable Fund	-	985	985
Bank of Scotland Foundation	15,000	(15,000)	-
Befriending Networks	475	(475)	-
Better Breaks Fund	13,000	-	13,000
Blackhill Windfarm Community Fund	1,980	(1,980)	-
Children in Need	6,893	1,152	8,045
Children in Need Next Steps	3,892	(3,453)	439
Communities Mental Health & Wellbeing	-	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	(781)	244
Henry Smith Charity	7,500	(7,500)	-
Hudson Hirsell Trust	560	(124)	436
Mainhouse 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)	-
Souter Foundation	2,499	(2,499)	-
Stafford Trust	5,000	(4,958)	42
Wood Foundation	-	1,720	1,720
Youth Borders Summer	-	109	109
Youth Borders Wee Wellbeing	-	520	520
	<u>167,374</u>	<u>(37,248)</u>	<u>130,126</u>
TOTAL FUNDS	276,172	(8,923)	267,249

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,938	(2,613)	28,325
Restricted funds			
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	-	(475)	(475)
Better Breaks Fund	13,000	(13,000)	-
Blackhill Windfarm Community Fund	-	(1,980)	(1,980)
Cash for Kids	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)
Wood Foundation	3,000	(1,280)	1,720
Youth Borders Summer	580	(471)	109
Youth Borders Winter Fund	2,500	(2,500)	-
Youth Borders Wee Wellbeing	1,100	(580)	520
	<u>270,061</u>	<u>(307,309)</u>	<u>(37,248)</u>
TOTAL FUNDS	300,999	(309,992)	(8,923)

Interest Link Borders

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	108,798	27,453	136,251
Restricted funds			
Agnes Hunter Trust	-	4,243	4,243
Bank of Scotland Foundation	15,000	(12,250)	2,750
Better Breaks Fund	13,000	(13,000)	-
Befriending Networks	475	(475)	-
Blackhill Windfarm Community Fund	1,980	(1,980)	-
Charity Begins at Home	-	707	707
Children in Need	6,893	1,319	8,212
Children in Need Next Steps	3,892	(3,892)	-
Communities Mental Health & Wellbeing	-	16,306	16,306
Communities Recovery Fund	2,370	(2,370)	-
Creative Breaks	4,230	1,762	5,992
Creative Scotland	8,280	(8,280)	-
Four Acre Trust	1,512	3,672	5,184
Forbes Charitable Foundation	2,000	(2,000)	-
Gannochy Trust	1,000	-	1,000
Garfield Weston	18,000	(18,000)	-
Gosling Foundation	-	2,500	2,500
Gunter Charitable Trust	1,025	(1,025)	-
Henry Smith Charity	7,500	(7,500)	-
Hugh Fraser Foundation	-	(47)	(47)
Hudson Hirsell Trust	560	(560)	-
Mainhouse Trust	358	(358)	-
National Lottery Community Fund	-	69,502	69,502
National Lottery Community Fund Adult Project	43,949	(43,949)	-
National Lottery Community Fund Youth Project	16,579	(16,579)	-
Peebles Common Good Fund	2,000	(2,000)	-
Peoples Postcode Trust	-	1,920	1,920
Robertson Trust	4,771	(4,771)	-
Rooney Foundation	-	6,788	6,788
RS MacDonald Charitable Trust	4,500	(2,500)	2,000
SBC Berwickshire Neighbourhood Fund	-	2,502	2,502
Souter Foundation	2,499	(2,499)	-
Stafford Trust	5,000	(5,000)	-
	<u>167,374</u>	<u>(37,815)</u>	<u>129,559</u>
TOTAL FUNDS	276,172	(10,362)	265,810

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,566	(41,113)	27,453
Restricted funds			
Agnes Hunter Trust	13,000	(8,757)	4,243
Baily Thomas Charitable Fund	10,003	(10,003)	-
Bank of Scotland Foundation	16,500	(28,750)	(12,250)
Befriending Networks	1,144	(1,619)	(475)
Better Breaks Fund	13,001	(26,001)	(13,000)
Blackhill Windfarm Community Fund	-	(1,980)	(1,980)
Cash for Kids	1,500	(1,500)	-
Chance to Flourish	1,500	(1,500)	-
Charity Begins at Home	1,852	(1,145)	707
Children in Need	56,753	(55,434)	1,319
Children in Need Next Steps	4,654	(8,546)	(3,892)
Communities Mental Health & Wellbeing	35,851	(19,545)	16,306
Communities Recovery Fund	-	(2,370)	(2,370)
Co-operative Community Fund	1,958	(1,958)	-
Creative Breaks	29,400	(27,638)	1,762
Creative Scotland	-	(8,280)	(8,280)
Creative Scotland	920	(920)	-
Edward Gostling Foundation	10,000	(10,000)	-
Forbes Charitable Foundation	-	(2,000)	(2,000)
Four Acre Trust	20,019	(16,347)	3,672
Gannochy Trust	12,000	(12,000)	-
Garfield Weston	20,000	(38,000)	(18,000)
Gosling Foundation	6,000	(3,500)	2,500
Gunter Charitable Trust	-	(1,026)	(1,026)
Hawick Common Good Fund	3,000	(3,000)	-
Hayward Sanderson Trust	3,000	(3,000)	-
Henry Smith Charity	15,000	(22,500)	(7,500)
Hudson Hirsell Trust	3,749	(4,107)	(358)
Hugh Fraser Foundation	7,999	(8,046)	(47)
Mainhouse Trust	3,749	(4,107)	(358)
National Lottery Community Fund Adult Project	(5)	(43,944)	(43,949)
National Lottery Community Fund	109,999	(40,497)	67,502
National Lottery Community Fund Youth Project	124,550	(141,129)	(16,579)
Peebles Common Good Fund	-	(2,000)	(2,000)
Peebles Round Table	500	(500)	-
Peoples Postcode Trust	6,000	(4,080)	1,920
Robertson Trust	-	(4,771)	(4,771)
Rooney Foundation	9,500	(2,712)	6,788
RS MacDonald Charitable Trust	12,000	(14,500)	(2,500)
SBC Berwickshire Neighbourhood Fund	4,206	(1,704)	2,502
SBC Neighbourhood Tweeddale	5,000	(5,000)	-
SBC Queen's Plantinum Jubilee Fund	540	(540)	-
Scottish Borders Council Community Support Fund	5,000	(5,000)	-
Selkirk Common Good Fund	2,500	(2,500)	-
Souter Foundation	-	(2,500)	(2,500)
Stafford Trust	-	(5,000)	(5,000)
SPIFOX	4,483	(4,483)	-

Interest Link Borders

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Wood Foundation	3,000	(3,000)	-
Youth Borders Summer	580	(580)	-
Youth Borders Warm & Well	3,000	(3,000)	-
Youth Borders Wee Wellbeing	1,100	(1,100)	-
Youth Borders Winter Fund	2,500	(2,500)	-
Youth Borders Local Action Group	575	(575)	-
	<u>583,834</u>	<u>(621,649)</u>	<u>(37,815)</u>
TOTAL FUNDS	<u>652,400</u>	<u>(662,762)</u>	<u>(10,362)</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 2023.

Interest Link Borders

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	5,307	-	5,307	1,180
Grants	<u>-</u>	<u>313,773</u>	<u>313,773</u>	<u>270,061</u>
	5,307	313,773	319,080	271,241
Investment income				
Deposit account interest	4,381	-	4,381	1,702
Charitable activities				
SBC service contract	21,996	-	21,996	21,996
Other income				
Miscellaneous	<u>5,944</u>	<u>-</u>	<u>5,944</u>	<u>6,060</u>
Total incoming resources	37,628	313,773	351,401	300,999
EXPENDITURE				
Raising donations and legacies				
Wages	-	11,183	11,183	12,106
Social security	-	1,048	1,048	1,054
Pensions	-	517	517	518
Rent & accommodation	-	375	375	188
General office costs	-	973	973	1,262
Staff travel costs	-	35	35	72
Fundraising event costs	<u>792</u>	<u>11</u>	<u>803</u>	<u>462</u>
	792	14,142	14,934	15,662
Charitable activities				
Wages	14,790	174,059	188,849	184,574
Social security	12,079	-	12,079	10,584
Pensions	-	19,915	19,915	16,989
Sessional staff	90	5,323	5,413	4,197
Staff travel costs	651	7,912	8,563	5,459
Staff training	242	337	579	660
Volunteer recruit & advertise	3	88	91	61
Volunteer training	211	1,191	1,402	1,179
1:1 Volunteer activity costs	33	1,439	1,472	1,664
1:1 Volunteer travel expenses	-	3,273	3,273	1,917
Group activity costs	1,201	15,690	16,891	18,919
Group travel expenses	-	16,478	16,478	8,927
Group venue hire	368	11,376	11,744	8,407
Group tutor fees	100	14,243	14,343	15,050
Carried forward	29,768	271,324	301,092	278,587

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Interest Link Borders

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
Charitable activities				
Brought forward	29,768	271,324	301,092	278,587
Rent & accommodation	1,085	6,024	7,109	6,054
General office costs	619	15,923	16,542	9,300
Subscriptions	48	220	268	235
Insurance	1,347	-	1,347	1,081
Payroll administration	-	1,125	1,125	706
Evaluation	115	419	534	784
Overnight trip activity costs	-	1,100	1,100	468
Historical adjustments	-	-	-	(11,276)
	<u>32,982</u>	<u>296,135</u>	<u>329,117</u>	<u>285,939</u>
Support costs				
Governance costs				
Wages	-	2,237	2,237	2,421
Social security	-	210	210	211
Pensions	-	104	104	104
Committee meetings	1,341	112	1,453	849
Independent Examiners' fee	2,278	1,400	3,678	3,912
Bank charges	1,107	-	1,107	824
	<u>4,726</u>	<u>4,063</u>	<u>8,789</u>	<u>8,321</u>
Total resources expended	<u>38,500</u>	<u>314,340</u>	<u>352,840</u>	<u>309,922</u>
Net (expenditure)/income	<u>(872)</u>	<u>(567)</u>	<u>(1,439)</u>	<u>(8,923)</u>

This page does not form part of the statutory financial statements