

BORDERS VOLUNTARY CARE VOICE (a SCIO)
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 24 JANUARY 2013 TO 31 MARCH 2014

BORDERS VOLUNTARY CARE VOICE (a SCIO)

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BORDERS VOLUNTARY CARE VOICE (a SCIO)

REFERENCE & ADMINISTRATIVE DETAILS

TRUSTEES	Margaret Simpson - Convenor Stuart Robertson - Vice Convenor (resigned 03/04/14) Pippa Dickson - Treasurer Alison Henderson George Anderson Graham Nisbet (appointed 11/09/13)	Borders Disabled Persons Housing Service Seton Care Individual Member Border Caring Services Individual Member
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PRINCIPAL ADDRESS	Roxburgh House Court Roxburgh Street Galashiels TD1 1NY
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INDEPENDENT EXAMINER	Alison Gray Chartered Accountant Le Noyer, Ettrick Terrace Selkirk TD7 4LE
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BANKERS	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HD
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CHARITY NUMBER	SCO43731
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BORDERS VOLUNTARY CARE VOICE (a SCIO)

TRUSTEES' REPORT

The Trustees present their report together with the financial statements for the period from 24 January 2013 to 31 March 2014.

ADMINISTRATIVE DETAILS

The reference and administrative details, including the names of the Trustees who held office during the period, are set out on page 1.

STRUCTURE, GOVERNANCE & MANAGEMENT

The organisation is known as the Borders Voluntary Care Voice (BVCV) and is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by the rules of its constitution. It was established and became a charity on 24 January 2013 and was set up to transfer the funds and operations from Borders Voluntary Community Care Forum (BVCCF) which was an unincorporated association. Operations transferred on 1st April 2013.

The management of BVCV is the responsibility of the trustees and the initial ones were chosen from BVCCF's management committee, then were re-elected at the AGM and Graeme Nisbet joined them.

BVCV currently has funding (through Scottish Borders Council and Borders Health) to employ six members of staff, the Co-ordinator, an Assistant Coordinator, administrative assistant, Project Coordinator (BCLN) and Development Worker (BCLN and Mental Health) and an administrative assistant for BCLN.

The Members of the Executive Committee examine the major strategic, business and operational risks which might affect the organisation and regularly review and update systems to mitigate them.

OBJECTIVES

Borders Voluntary Care Voice provides support for the development of local partnerships between users, carers, third sector organisations, Scottish Borders Council, NHS Borders and other relevant organisations to promote good practice in the planning and provision of health and social care services. To act as a focal point for consultation and representation about community care issues. Our aims are:

1. A strong third health and social care sector in the Scottish Borders.
2. A strong voice for users and carers of health and social care services in the Scottish Borders.
3. Health and social care services in the Scottish Borders are involved and informed in strategic direction.
4. A strong and effective Borders Voluntary Care Voice.

ACTIVITIES & ACHIEVEMENTS

Borders Care Learning Network

Borders Care Learning Network (BCLN) runs an extensive training programme, with a range of free courses for care workers, volunteers and carers. 2013-14 saw around 300 attendees at BCLN courses, the majority of which were over-subscribed. Funding is provided from Scottish Borders Council (SBC) both for the core service and for training events.

Mental Health

BVCV identified the continuing need for the 10 mental health hours previously funded by SBC (through BVCCF) and agreed to fund these in 2013/14 from the money transferred from BVCCF. The Mental Health Worker continues to organise a wide range of opportunities for users, carers and third sector providers to engage in service planning and redesign. Work is ongoing at securing long term funding for these hours to maintain much needed support within mental health, through a dedicated worker.

Neighbourhood Links

Continue to chair the project management board with day to day management by British Red Cross.

The Parent Carer Working Group

This is open to any parents in the Scottish Borders who are carers of children and young people with additional needs. The group aims to give parent carers a voice in the planning and design of services for children with additional needs.

BORDERS VOLUNTARY CARE VOICE (a SCIO)

REPORT OF THE TRUSTEES (Contd.)

ACTIVITIES & ACHIEVEMENTS (Contd.)

Carers Planning Group

The Carers Planning Group is open to any existing or former carers who are interested in supporting the needs and rights of carers in the area. The group is linked to the Scottish Borders Carers Strategy, the Short Breaks Strategy and the Young Carers Strategy. The group is supported by the Princess Royal Trust Borders Carers Centre and includes representatives of NHS Borders and Scottish Borders Council.

Advocacy

BVCV Chair and facilitate the Borders Advocacy Advice and Information Forum (BAASF). The forum is open to any providers of advocacy, advice and information services operating in Scottish Borders.

Supporting and Representing the Third Sector

Represented the sector on Reshaping Care for Older People Board and in Change Fund Decision Making Panel (backfilling funding provided £5,000). Continued to represent and link the 3rd Sector via the Community Health Care Partnership (CHCP). Engaging in the work programme for the integration of adult health and social care as legislated by Scottish Government.

User/Carer Working Group

This group is open to service users and carers with an interest in health and social care, as well as representatives from Scottish Borders Council and NHS Borders. The agenda focuses on joint work by the council and the NHS. The group also concentrates on work around older people. Members of the group attend other planning meetings on themes such as homecare and telehealthcare.

Internal

- Ongoing work re communications and establishing the appropriate meetings/communications with members.
- Continued support of People First Borders through change in name and future loss of Council funding.
- The Business Plan is continually updated and monitored as well as discussed priorities with SBC and NHS Borders. This is partly completed through monitoring key performance indicators.

GRANT MAKING

The charity invites applications for funding for training through advertising and invites applicants to submit their claims in a specific format. The applications are reviewed against specific criteria before approval. Other grants are awarded on the basis of the terms set by the funders in order to fund joint projects.

RESERVES

In respect of reserves, the Trustees have a policy of maintaining reserves to protect against unforeseen fluctuations in income. The policy is to maintain unrestricted general funds at a level which would enable BVCV to continue its provision of services if its sources of income were to cease or be delayed significantly in their payment. The Trustees consider that it is prudent for them to aim to cover between three and six months' worth of expenditure by way of reserve. At 31 March 2014, the Trustees consider that the balance on the available unrestricted fund to be at a satisfactory level.

TRUSTEES' RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity, for that period.

In preparing those financial statements, the Trustees are required to select suitable accounting policies and then apply them on a consistent basis; make judgements and estimates that are reasonable and prudent; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operating.

BORDERS VOLUNTARY CARE VOICE (a SCIO)

REPORT OF THE TRUSTEES (Contd.)

RESPONSIBILITIES OF THE TRUSTEES (Contd.)

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity, and to enable it to ensure that the financial statements comply with Charity Law. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

BY ORDER OF THE BOARD:

Pippa Dickson
Trustee

Date

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF

BORDERS VOLUNTARY CARE VOICE (a SCIO)

I report on the financial statements for the charity for the period ended 31 March 2014, which are set out on pages 6 to 11.

Respective responsibilities of Trustees & independent examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented, with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees concerning 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 financial statements.

Independent examiner's statement

In the course of 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 (as amended), and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

Alison Gray
Chartered Accountant
Le Noyer, Ettrick Terrace
Selkirk
TD7 4LE

Date

BORDERS VOLUNTARY CARE VOICE (a SCIO)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income & Expenditure Account)
FOR THE PERIOD 24 JANUARY 2013 TO 31 MARCH 2014

	Note	Unrestricted Funds £	Restricted Funds £	Total 2014 £
INCOMING RESOURCES				
<i>Charitable activities</i>				
Grants received	2	103,391	102,546	205,937
Funds transferred from BVCCF	2	71,759	81,771	153,530
Secondment income		18,636	-	18,636
<i>Bank interest</i>		209	-	209
<i>Other income</i>		4,916	1,081	5,997
Total incoming resources		198,911	185,398	384,309
RESOURCES EXPENDED				
<i>Charitable activities</i>				
Grants paid	3	-	40,468	40,468
Staff costs	3	96,860	36,848	133,708
Other costs	3	40,631	31,463	72,094
<i>Governance costs</i>	3	954	-	954
Total resources expended		138,445	108,779	247,224
NET INCOMING RESOURCES		60,466	76,619	137,085
NET TRANSFERS	7	8,252	(8,252)	-
NET MOVEMENT IN FUNDS		68,718	68,367	137,085
FUNDS AT 31 MARCH 2014	7	68,718	68,367	137,085

The notes on pages 8 to 11 form part of these financial statements.

BORDERS VOLUNTARY CARE VOICE (a SCIO)
BALANCE SHEET
AS AT 31 MARCH 2014

			2014
	Note	£	£
FIXED ASSETS			
Tangible assets	4		3,955
CURRENT ASSETS			
Debtors	5	11,116	
Cash at bank and in hand		<u>130,698</u>	
		141,814	
CREDITORS: <i>falling due within one year</i>	6	<u>(8,684)</u>	
NET CURRENT ASSETS			<u>133,130</u>
NET ASSETS			<u><u>137,085</u></u>
FUNDS:			
Unrestricted funds			68,718
Restricted funds			<u>68,367</u>
	7		<u><u>137,085</u></u>

The financial statements on pages 6 to 11 were approved by the Trustees on _____ and are signed on their behalf by:

Pippa Dickson
Trustee

The notes on pages 8 to 11 form part of these financial statements.

BORDERS VOLUNTARY CARE VOICE (a SCIO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 24 JANUARY 2013 TO 31 MARCH 2014

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008); the Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities (revised 2005); the Charities and Trustees Investment (Scotland) Act 2005; the Charities Accounts (Scotland) Regulations 2006 (as amended) and the charity's Constitution.

Incoming resources

Grant income is reflected in the Statement of Financial Activities in the year in which it is receivable, which is when the charity becomes unconditionally entitled to the resource.

Deferred income includes grants received for future periods which is released to incoming resources in the period for which it is receivable.

Where grants, including capital grants, or other income are received for a specific purpose, they are included within restricted income and any unexpended portion is carried forward as a restricted fund.

Assets or gifts in kind received & retained by the charity are recognised as income when received and are included at market value or at an estimate of their value where market value is not readily known.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings appropriate to the charity's circumstances. The charity is not VAT registered and consequently expenditure is shown inclusive of VAT, where applicable. Governance costs include the costs which allow the charity to operate and to generate the information for public accountability as well as those costs associated with strategic planning.

Pensions

The charity pays premiums into personal pension plans on behalf of its employees. The costs are reflected within the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Expenditure below £50 is not capitalised. Depreciation is provided on a reducing balance basis for all tangible fixed assets at a rate (25%) calculated to write off the cost, less estimated residual value of each asset, over its expected useful life.

Funds

Unrestricted general funds are those which can be used in accordance with the charitable objects of the charity at the discretion of the Trustees. Designated funds are those which are set aside by the Trustees out of unrestricted general funds for specific future purposes or projects. Restricted funds are those that 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 set out in notes to the financial statements.

BORDERS VOLUNTARY CARE VOICE (a SCIO)
NOTES TO THE FINANCIAL STATEMENTS (CONTD)
FOR THE PERIOD 24 JANUARY 2013 TO 31 MARCH 2014

	2014
	£
2 ANALYSIS OF GRANTS RECEIVED	
SBC (Core services)	63,497
NHS Borders (Core services)	35,407
SBC (Change fund)	4,487
Project grants	102,546
	<u>205,937</u>

FUNDS TRANSFERRED FROM BVCCF

The organisation previously operated as Borders Voluntary Community Care Forum (BVCCF), an unincorporated charitable organisation. The amount of £153,531 is the value of net assets transferred from BVCCF.

	2014
	£
3 ANALYSIS OF RESOURCES EXPENDED	
Grants paid	
British Red Cross (Neighbourhood Links)	38,000
Training support grants	2,468
	<u>40,468</u>

	2014
	£
Staff costs	
Gross salaries	114,884
National Insurance	9,662
Pension	9,162
	<u>133,708</u>

No employees were paid more than £60,000 during the period.

The average number of employees during the period was 6.

No Trustees were remunerated during the period. Expenses reimbursed totalled £1,041 in respect of 2 Trustees for service provided to the organisation.

	2014
	£
Other costs	
Consultants	3,630
Premises expenses	12,039
Office expenses	15,005
Training costs & supervision	23,145
Travel expenses	3,453
Trustees travel & meetings	1,041
Publicity, surveys & reports	3,431
Venue hire & catering	7,161
Repairs & maintenance	632
Sundry expenses	1,240
Depreciation	1,317
	<u>72,094</u>

	2014
	£
Governance costs	
Independent Examiner's fees	954
	<u>954</u>

BORDERS VOLUNTARY CARE VOICE (a SCIO)
NOTES TO THE FINANCIAL STATEMENTS (CONTD)
FOR THE PERIOD 24 JANUARY 2013 TO 31 MARCH 2014

4 FIXED ASSETS		<i>Equipt.</i>	<i>Total</i>
		£	£
Cost			
Additions		5,272	5,272
At 31 March 2014		5,272	5,272
Depreciation			
Charge for year		1,317	1,317
At 31 March 2014		1,317	1,317
Net Book Value			
At 31 March 2014		3,955	3,955
			2014
5 DEBTORS			£
Debtors & prepaid expenses			11,116
			11,116
			2014
6 CREDITORS: falling due within 1 year			£
Accrued expenses			8,684
			8,684
7 RESERVES		<i>Incoming</i>	<i>Outgoing</i>
		<i>Resources</i>	<i>Resources</i>
		£	£
GENERAL FUNDS	Note	177,897	(137,829)
DESIGNATED FUNDS			
Development & Research	1	21,014	(616)
TOTAL UNRESTRICTED FUNDS		198,911	(138,445)
RESTRICTED FUNDS			
Borders Care Learning Network	2	108,892	(65,059)
Neighbourhood Links	3	40,000	(38,000)
Training Grants	4	7,567	(2,468)
Parent Carer Working Group	5	6,300	-
Recreational Activities (MH)	6	268	-
Advocacy	7	3,127	-
Change Fund Training Audit	8	3,092	-
Carers Information Strategy	9	11,399	(1,561)
Substance Misuse Education	10	4,753	(1,691)
TOTAL RESTRICTED FUNDS		185,398	(108,779)
TOTAL RESERVES		384,309	(247,224)
			<i>Net Transfers</i>
			£
			<i>At 31/3/14</i>
			£
			45,405
			23,313
			68,718
			37,581
			-
			5,099
			6,300
			268
			3,127
			3,092
			9,838
			3,062
			68,367
			137,085

BORDERS VOLUNTARY CARE VOICE (a SCIO)
NOTES TO THE FINANCIAL STATEMENTS (CONTD)
FOR THE PERIOD 24 JANUARY 2013 TO 31 MARCH 2014

7 RESERVES (Contd.)

- 1 Development and Research - funds designated for the purposes of funding new or existing projects as the need arises. The net transfer from unrestricted general funds is made up of £12,000 for a 3 year top up for the 10 mental health hours plus £1,500 for general development less £8,280 to cover funding for Mental Health hours in the year less £2,305 to cover funding for development hours in the year.
- 2 Borders Care Learning Network (BCLN) - funds a specific project to identify and provide training to those working and volunteering in health and social care. The core funding and training funding is provided annually from Scottish Borders Council. The transfer to unrestricted general funds represents costs charged by the organisation for the project.
- 3 Neighbourhood Links - funding from Scottish Borders Council for the purpose of helping support people with low level support needs maintain their independence. The transfer to unrestricted general funds represents the management charge made by the organisation to the project.
- 4 Training Grants - SBC provide annual funding for the purpose of funding small training grants to £500 maximum.
- 5 Parent Carer Working Group - funds available to this group in conjunction with the Borders Carers Centre to address issues for this group of carers.
- 6 Recreational Activities (MH) – funds originally received from SBC for activities in Hawick.
- 7 Advocacy - funding from NHS Borders and future spend and priorities identified by the Advocacy Planning Group (a group of commissioners and providers).
- 8 Change Fund Training Audit - funding identified from Change Fund, to audit training needs of Older People service providers. An initiative linked to the reshaping care agenda.
- 9 Carers Information Strategy – funding from NHS Borders. Identified use and priorities to come from the Carers Planning Group to raise awareness and provide information to Carers. Funding originally from Scottish Government as deemed a central government priority.
- 10 Substance Misuse Education Project – funding from the Joint Health Improvement team to fund recognised administrative support for this project.

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General £	Designated £	Restricted £	Total £
Fixed assets	3,955	-	-	3,955
Debtors	6,716	-	4,400	11,116
Cash at bank and in hand	38,893	23,313	68,492	130,698
Creditors	(4,159)	-	(4,525)	(8,684)
Net assets at 31 March 2014	<u>45,405</u>	<u>23,313</u>	<u>68,367</u>	<u>137,085</u>

9 COMMITMENTS

The organisation is committed to making lease payments of £1,400 per annum in respect of equipment and £9,000 per annum in respect of its premises, under leases expiring within 5 years.