

BORDERS VOLUNTARY CARE VOICE (a SCIO)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

BORDERS VOLUNTARY CARE VOICE (a SCIO)

CONTENTS

TRUSTEES' REPORT	1 - 3
INDEPENDENT EXAMINER'S REPORT	4
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME & EXPENDITURE ACCOUNT)	5
BALANCE SHEET	6
NOTES TO THE FINANCIAL STATEMENTS	7 - 11

BORDERS VOLUNTARY CARE VOICE (a SCIO)

TRUSTEES' REPORT

The Trustees are pleased to present their annual report together with the financial statements for the year ended 31 March 2017.

OBJECTIVES & ACTIVITIES

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 voice for users and carers of health and social care services in the Scottish Borders.
2. A strong health and social care sector 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.

GRANT MAKING POLICY

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.

ACHIEVEMENTS & PERFORMANCE

- Improved engagement of third sector health and social care providers by establishing reference group for Integrated Joint Board meetings.
- Scottish Borders Carers Strategy – reviewed previous strategy and created (Interim) strategy in draft form for publication in 2017.
- Commissioned external evaluation of Borders Voluntary Care Voice and BCLN. Created corresponding action plan for 2017- 20.
- Established our own training and meetings rooms for BCLN programme delivery and BVCV core meetings.
- Secured 3 years funding for the Mental Health Development Worker.
- Ran successful carers week event in June 2016, which assisted in planning for future carers events.
- Developed partnership working with Borders Carers Centre.
- Increased membership through networking and promoting our work with both individuals and organisations.
- Neighbourhood Links became a mainstreamed project run by British Red Cross, commissioned directly with Scottish Borders Health and Social Care Partnership.

FINANCIAL REVIEW

The charity has incurred a small deficit this year of £3,231 in its core business which is best seen in note 7 to the accounts as the difference between the opening balance on general funds and the closing balance. It has also used £8,619 (net) of its designated funds – the main items funded were the initial costs of the external valuation, extra administration costs and some employment professional advice.

There are two reserves policies: one for the core service represented by the general reserves and one for BCLN represented by its restricted balance. The Trustees consider that it is prudent for them to aim to cover between three and six months' worth of expenditure for the core service (shown under the unrestricted funds) and at 31 March 2017 consider that the balance to be at a satisfactory level as they represent over 6 months of the current year's budget.

The Trustees have reviewed the reserves policy for BCLN and consider keeping a minimum of 3 months of the core costs is prudent. They are working towards formalising the training funding and in the meantime accept that the designated funds can advance fund the costs incurred in setting up any six month training programme. The present level of funds represents just under 3 months core funding so this needs to be monitored in the coming year.

BORDERS VOLUNTARY CARE VOICE (a SCIO)

TRUSTEES' REPORT (Contd.)

RISK MANAGEMENT

The board regularly reviews its risks and ensures it mitigates them whenever possible. The main risk is the funding from SBC and the NHS organisations as budget pressures continue for both organisations. The charity is actively seeking a rolling three year contract but has negotiated a three month notice period if only one year's contract is issued.

PLANS FOR THE FUTURE

- Support work to implement Carers Act (2016) and facilitate 5 year Borders Carers Strategy.
- Support drafting and publication of Mental Health Strategy for Borders.
- Create Charter for Involvement initially with Mental Health services.
- Increase promotional and marketing opportunities for BVCV.
- Complete move of office to Triest House.
- Continue negotiations over BCLN core and training programme budgets.
- Ensure secure future management of Borders Dementia Working Group.
- Increase BVCV Board membership and skill base.
- Explore ways to increase involvement for people and member organisations across the Borders.

STRUCTURE, GOVERNANCE & MANAGEMENT

The charity 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.

The management of BVCV is the responsibility of the Trustees who are elected under the terms of the constitution. New Trustees receive appropriate induction and training.

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

KEY MANAGEMENT PERSONNEL REMUNERATION

The Trustees consider the Board of Trustees and the Co-ordinator and the Assistant Co-ordinator as comprising the key management personnel of the charity in charge of directing and controlling the charity. They are also responsible for running and operating the charity on a day to day basis. All Trustees give up their time freely and, as laid down in the constitution, no Trustee remuneration was paid in the year. Details of Trustee expenses are disclosed in note 3 to the financial statements. Details of related party transactions are disclosed in note 10.

ADMINISTRATIVE DETAILS

Charity number	SCO43731
Principal Office	Roxburgh House Court, Roxburgh Street, Galashiels, TD1 1NY
Trustees	Graham Nisbet - Chair Susan Green - Vice Chair Pippa Dickson - Treasurer Gordon Forsyth James Aitken (appointed 16 May 2017) Lawrie Hayworth (resigned 23 August 2016)

BORDERS VOLUNTARY CARE VOICE (a SCIO)

TRUSTEES' REPORT (Contd.)

TRUSTEES' RESPONSIBILITIES

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each financial year. The Trustees have decided to prepare fully accrued financial statements, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the charity's Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

BY ORDER OF THE BOARD OF TRUSTEES



Pippa Dickson
Trustee

22 August 2017

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
BORDERS VOLUNTARY CARE VOICE (a SCIO)**

I report on the financial statements for the charity for the year ended 31 March 2017, which are set out on pages 5 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 charity Trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the 2006 Regulations (as amended) does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

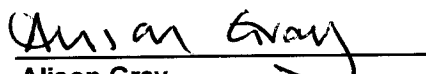
Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations (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 Regulations (as amended), and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 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

29 August 2017

BORDERS VOLUNTARY CARE VOICE (a SCIO)**STATEMENT OF FINANCIAL ACTIVITIES**

(Incorporating Income & Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2017

		Unrestricted Funds	Restricted Funds	Total funds 2017	Total funds 2016
	Note	£	£	£	£
Income from:					
Grants	2	109,583	99,456	209,039	212,756
Bank interest		189	-	189	325
Other income		1,850	750	2,600	3,525
TOTAL INCOME		111,622	100,206	211,828	216,606
Expenditure on:					
Grants paid	3	-	29,943	29,943	47,694
Staff costs	3	93,907	33,514	127,421	114,767
Other costs	3	42,791	38,565	81,356	75,127
TOTAL EXPENDITURE		136,698	102,022	238,720	237,588
NET EXPENDITURE		(25,076)	(1,816)	(26,892)	(20,982)
TRANSFERS BETWEEN FUNDS	7	13,226	(13,226)	-	-
NET MOVEMENT IN FUNDS		(11,850)	(15,042)	(26,892)	(20,982)
TOTAL FUNDS BROUGHT FORWARD		87,020	34,681	121,701	142,683
TOTAL FUNDS CARRIED FORWARD	7	75,170	19,639	94,809	121,701

The notes on pages 7 to 11 form part of these financial statements.

BORDERS VOLUNTARY CARE VOICE (a SCIO)

BALANCE SHEET

AS AT 31 MARCH 2017

		2017		2016	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	4		6,345		3,998
CURRENT ASSETS					
Debtors	5	9,434		3,781	
Cash at bank and in hand		<u>91,767</u>		<u>121,905</u>	
		101,201		125,686	
LIABILITIES					
Creditors: <i>Amounts falling due within one year</i>	6	<u>(12,737)</u>		<u>(7,983)</u>	
NET CURRENT ASSETS					
			<u>88,464</u>		<u>117,703</u>
TOTAL NET ASSETS					
			<u>94,809</u>		<u>121,701</u>
FUNDS OF THE CHARITY					
Unrestricted funds			75,170		87,020
Restricted income funds			<u>19,639</u>		<u>34,681</u>
	7		<u>94,809</u>		<u>121,701</u>

The financial statements on pages 5 to 11 were approved by the Trustees on 22 August 2017 and were signed by:



P Dickson

Trustee

The notes on pages 7 to 11 form part of these financial statements.

BORDERS VOLUNTARY CARE VOICE (a SCIO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with "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 January 2015)"; the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); with the Charities and Trustee Investment (Scotland) Act 2005; with the Charities Accounts (Scotland) Regulations 2006 (as amended) and with the charity's constitution. In preparing the financial statements the Trustees have considered whether in applying accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

The charity constitutes a public benefit entity as defined by FRS 102.

Income recognition

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

Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. 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.

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.

Operating leases

Rentals payable under operating leases are included within expenditure as incurred, over the term of the lease.

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 YEAR ENDED 31 MARCH 2017

	2017	2016
	£	£
2 ANALYSIS OF GRANT INCOME		
SBC (Core services)	62,862	62,862
SBC (Mental Health)	11,314	12,000
NHS Borders (Core services)	35,407	35,407
<i>Total unrestricted grant income</i>	<u>109,583</u>	<u>110,269</u>
SBC (Neighbourhood Links)	30,000	40,000
SBC (BCLN Core services)	35,735	35,735
SBC (BCLN Training)	30,721	22,252
SBC (Taylor Made Support Training)	3,000	3,000
NHS Borders (BCLN Health Improvement - training)	-	1,500
<i>Total restricted grant income</i>	<u>99,456</u>	<u>102,487</u>
<i>Total grant income</i>	<u>209,039</u>	<u>212,756</u>
Grants received/receivable	214,277	
Deferred grants at 31 March 2017	(5,238)	
Total grants recognised as above	<u>209,039</u>	
	2017	2016
	£	£
3 ANALYSIS OF EXPENDITURE		
Grants paid		
British Red Cross (Neighbourhood Links)	28,500	38,000
Taylor Made Support Training	1,443	2,637
Ability Borders	-	7,057
<i>(All restricted expenditure)</i>	<u>29,943</u>	<u>47,694</u>
	2017	2016
	£	£
Staff costs		
Gross salaries	114,070	101,326
National Insurance	5,077	5,378
Pension	8,274	8,063
<i>(Total includes restricted expenditure: £33,514 2016: £30,291)</i>	<u>127,421</u>	<u>114,767</u>

The charity considers that the Trustees and the Co-ordinator and the Assistant Co-ordinator are its key management personnel. The total employment benefits including employer pension contributions of key management personnel were £54,906 (2016: £53,935).

Expenses reimbursed totalled £500 (2016 £608) in respect of 2 (2016: 3) Trustees for services provided to the charity. No employee earned more than £60,000 per annum during the year nor in the previous year. The average number of full-time equivalent employees during the year was 6 (2016: 6).

BORDERS VOLUNTARY CARE VOICE (a SCIO)
NOTES TO THE FINANCIAL STATEMENTS (Contd.)
FOR THE YEAR ENDED 31 MARCH 2017

	2017	2016
	£	£
3 ANALYSIS OF EXPENDITURE (Contd.)		
Other costs		
Consultants	3,067	45
Premises expenses	12,443	11,472
Office expenses	17,034	12,142
Training costs & supervision	26,759	34,742
Travel expenses	4,455	4,036
Trustees travel & meetings	500	608
Publicity, surveys & reports	1,693	2,397
Venue hire & catering	6,239	6,434
Repairs & maintenance	3,302	544
Legal & professional fees	2,172	-
Sundry expenses	611	409
Depreciation	2,115	1,332
Independent Examiner's fees	966	966
<i>(Total includes restricted expenditure £38,565 2016 £43,632)</i>	<u>81,356</u>	<u>75,127</u>
4 FIXED ASSETS		Equipt.
		£
Cost		
At 1 April 2016		7,858
Additions		<u>4,462</u>
At 31 March 2017		<u>12,320</u>
Depreciation		
At 1 April 2016		3,860
Charge for year		<u>2,115</u>
At 31 March 2017		<u>5,975</u>
Net Book Value		
At 31 March 2017		<u>6,345</u>
At 31 March 2016		<u>3,998</u>
5 DEBTORS	2017	2016
	£	£
Debtors & prepaid expenses	9,434	3,781
	<u>9,434</u>	<u>3,781</u>
6 CREDITORS: amounts falling due within 1 year	2017	2016
	£	£
Accrued expenses	7,499	7,983
Deferred income	5,238	-
	<u>12,737</u>	<u>7,983</u>

BORDERS VOLUNTARY CARE VOICE (a SCIO)
NOTES TO THE FINANCIAL STATEMENTS (Contd.)
FOR THE YEAR ENDED 31 MARCH 2017

7 ANALYSIS OF CHARITABLE FUNDS		<i>Balance</i>				<i>Funds</i>
	Note	<i>01/04/2016</i>	<i>Income</i>	<i>Expenses</i>	<i>Transfers</i>	<i>31/03/17</i>
		£	£	£	£	£
UNRESTRICTED FUNDS						
General funds		62,959	111,622	(126,579)	11,726	59,728
Designated funds						
Development & Research	1	24,061	-	(10,119)	1,500	15,442
		<u>87,020</u>	<u>111,622</u>	<u>(136,698)</u>	<u>13,226</u>	<u>75,170</u>
RESTRICTED FUNDS						
Borders Care Learning Network	2	23,949	67,206	(70,979)	(11,726)	8,450
Neighbourhood Links	3	-	30,000	(28,500)	(1,500)	-
Taylor Made Support Training	4	3,587	3,000	(1,443)	-	5,144
Carers Information Strategy	5	7,145	-	(1,100)	-	6,045
		<u>34,681</u>	<u>100,206</u>	<u>(102,022)</u>	<u>(13,226)</u>	<u>19,639</u>
TOTAL FUNDS		<u>121,701</u>	<u>211,828</u>	<u>(238,720)</u>	<u>-</u>	<u>94,809</u>

- 1 Development and Research - funds designated for the purposes of funding new or existing projects as the need arises. The net transfer represents the management fee from Neighbourhood Links.
- 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 represents costs charged to the project by BVCV plus £4,462 worth of assets bought for the new training room.
- 3 Neighbourhood Links - funding from Scottish Borders Council for the purpose of helping support people with low level support needs maintain their independence. This project mainstreamed during the year so this year's information represents 9 months. The transfer to Development and Research represents the management charge made by BVCV to the project.
- 4 Taylor Made Support Training - SBC provide annual training funding for the purpose of funding training to a maximum of £500 within laid down criteria. In 2016/17 3 grants were awarded.
- 5 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.

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS	General	Designated	Restricted	Total
	£	£	£	£
Fixed assets	6,345	-	-	6,345
Debtors	2,055	-	7,379	9,434
Cash at bank and in hand	59,726	15,442	16,599	91,767
Creditors	(8,398)	-	(4,339)	(12,737)
Net assets at 31 March 2017	<u>59,728</u>	<u>15,442</u>	<u>19,639</u>	<u>94,809</u>

BORDERS VOLUNTARY CARE VOICE (a SCIO)
NOTES TO THE FINANCIAL STATEMENTS (Contd.)
FOR THE YEAR ENDED 31 MARCH 2017

9 FINANCIAL COMMITMENTS

The organisation is committed to making lease payments of £2,118 per annum in respect of equipment under leases expiring within 2 to 5 years and £9,600 per annum in respect of its premises, under leases expiring within 5 years.

10 RELATED PARTY TRANSACTIONS

Other than described in note 3 regarding key management personnel, there were no related party transactions.