

REGISTERED COMPANY NUMBER: SC281185 (Scotland)
REGISTERED CHARITY NUMBER: SC024967

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2011**

**FOR
BORDERS INDEPENDENT ADVOCACY SERVICE**

WEDNESDAY



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13/07/2011
COMPANIES HOUSE

The JRW Group
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

BORDERS INDEPENDENT ADVOCACY SERVICE

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FOR THE YEAR ENDED 31ST MARCH 2011**

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BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2011

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 31st March 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC281185 (Scotland)

Registered Charity number
SC024967

Registered office
Low Buckholmside
Galashiels
Scottish Borders
TD1 1RT

Trustees

Derek Purvis	Convener	
Graeme Kellett	Vice-Convener	Appointed 7th September 2010
Neil Dickson	Chairman of the Finance Committee	
Lyn Morgan	Chairman of the Personnel Committee	
Stuart Brook		
Alex McKie		
Margaret Acton		Resigned 7th September 2010
Donna Allen		Vacated office 30th June 2010
Nicola Watt		Resigned 7th September 2010

Company Secretary
Stuart Brook

Independent Examiner

Alister Biggar
Chartered Accountant
The JRW Group
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Borders Independent Advocacy Service is a charitable company limited by guarantee incorporated on 8th March 2005 and governed by its memorandum and articles of association. It is a recognised Charity, Number SC024967.

Changes in Board membership

We were very pleased to recruit Graeme Kellett firstly as a Director and then as Vice-Convener. We were sorry to say goodbye to our previous Vice-Convener, Margaret Acton, who decided to retire after a long period on the Board. We were also sorry to lose Donna Allen and Nicola Watt because of changes in their paid employment.

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2011

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management and reserves policy

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board has reviewed the risks facing BIAS, and considers that the principal risk continues to be funding. In common with many other charities, all of BIAS's funding, whether from statutory funders or grant-awarding charities, is short term. The statutory funders are cutting back their budgets and increasingly moving away from Service Level Contracts to competitive tendering. Some grant-awarding charities are also cutting back, and others are changing the areas of work they are willing to support. Over the coming year we plan to use a small part of our reserves to pay our staff to undertake some development work that will enable us to be more nimble in responding to tendering and grant opportunities.

Another aspect of controlling funding risk is to maintain adequate reserves, and we are pleased to report that we continue to have reserves equivalent to three months of expenditure in accordance with the Board's current policy.

Other risks considered by the Board include risks faced by staff and volunteers in the course of their work. The Board's Personnel Committee takes the lead here, updating our policies and procedures as necessary, including such matters as Health & Safety, lone working and business continuity.

The Board is also conscious that advocacy work, by its very nature, involves working with vulnerable clients. The Board recognises the importance of ensuring that staff and volunteers have appropriate training and skills.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the Company is established are to advance the citizenship, equality and support for people in the Scottish Borders who are in need by reason of ill-health, disability, financial hardship or other disadvantage through the provision and promotion of independent advocacy. In order to achieve this, the company will:

- Provide advocacy support for people in need;
- Promote an understanding of the advocacy needs of people in the Scottish Borders;
- Support the development of other independent advocacy services in the Scottish Borders;
- Challenge service providers to be more responsive to the needs of disempowered people;
- Remain as free as it can be from conflicts of interest in order to protect its independence.

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2011

OBJECTIVES AND ACTIVITIES

Principal Activities in 2010-11

The principal activity of Borders Independent Advocacy Service is the provision of professional, issue based independent advocacy which is free of charge and available to anyone resident in the Scottish Borders with a health or social care need. Advocacy is provided through the following projects:

1) Mental Health Advocacy

Two specialist workers provide advocacy to individuals who are subject to interventions under the Mental Health (Scotland) Act in which the right to access independent advocacy is enshrined. The project focuses mainly on those people who are detained in hospital, are subject to Compulsory Treatment or Detention Orders but provides advocacy to anyone affected by mental health issues.

2) Learning Disabilities Advocacy

The project provides one to one advocacy for people with learning disabilities, supporting them to express their views and choices and to participate in discussions or decision making affecting their lives. Much of the work is non-instructed advocacy and serves to ensure that a client's past and present views are taken into account and that all available options for their future care and treatment are explored, providing independent safeguarding of the person's best interest. Many are subject to compulsory powers such as welfare or financial guardianships.

3) Older Peoples' Advocacy (OPA)

This project works solely with older people in residential care, many of whom suffer from dementia related issues and may be subject to compulsory powers. Advocacy for this vulnerable, isolated sector of our community is essential to ensure their voices continue to be heard.

4) Adult Support & Protection (ASPA)

This project supports individuals who are at risk of harm to themselves or to others as defined by the Adult Support & Protection (Scotland) Act which specifically instructs council officers to consider the involvement of independent advocacy to help vulnerable individuals understand their rights under the Act. Again, advocacy provides a voice for the individual and helps ensure they are able to make informed choices and have a means to express their views and wishes.

5) Advocacy For All (AFA)

This project provides generic advocacy via a pool of trained volunteer advocacy workers for individuals with complex and varied issues but who do not fit with any of our specialist projects. Much of this work concerns access to health and social care.

6) Families

This project provides advocacy to families whose children are subject to child protection processes. The project ensures that families fully understand the processes, and that they can be supported to represent their views, or use advocacy to express those views on their behalf at stressful meetings.

7) Young Peoples' Advocacy Service (Peer Advocacy)

This project matches senior pupils at Peebles High School who have received advocacy training with vulnerable or isolated younger pupils with additional support needs. The object is to improve the school experience for the advocacy seeker and encourage them to have their say in decisions affecting their participation in the school community. As reported last year, the future of this project remains in doubt because of lack of funding.

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2011

OBJECTIVES AND ACTIVITIES

Promoting & Developing Advocacy

Building on past relationships, BIAS has continued to develop close working partnerships with a broad cross-section of public, private and third sector providers. In addition to their caseload, staff have developed an effective presentation on advocacy which has been delivered to a variety of groups throughout the year. Raising awareness of advocacy and encouraging other agencies to use our service was identified as a key priority by the Board in line with our Business Plan.

A grant received from Awards For All has allowed us to purchase vital presentation equipment, convert our meeting room into a resource centre for our volunteers, purchase netbooks and a laptop to facilitate home working for staff in line with our Business Continuity Plan (particularly important in view of the prolonged adverse weather experienced this year). The grant also financed a series of adverts on social networking sites, on internet radio, local press and The Big Issue and, as a result, we recruited and trained an additional four volunteer advocacy workers. Funding permitting, we expect to continue regular advertising next year.

Advocacy Plan

Throughout the year, BIAS has been closely involved in a working group of independent advocacy, advice and support providers to develop the Advocacy Plan for the Scottish Borders jointly with NHS Borders and Scottish Borders Council Social Work Department. This has been a major piece of work and the draft plan was released for public consultation towards the end of the financial year. The plan hopes to identify client groups who may not currently access independent advocacy but who would clearly benefit from specialist services.

BIAS continues to be represented on:

Borders Voluntary Community Care Forum Executive Committee
Scottish Borders Adult Protection Committee
Borders Advocacy Forum
Mental Health & Wellbeing Forum
Mental Health Providers Group
People 1st Borders Management Committee
Learning Disability Providers Group
ARC (Association for Real Change)
Scottish Consortium for Learning Disability
Scottish Independent Advocacy Alliance
Scottish Borders Social Enterprise Chamber
Borders Green Team

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2011

ACHIEVEMENT AND PERFORMANCE

The working year has brought many challenges for our staff team who have responded positively to new projects and funding uncertainties.

New Project

BIAS successfully bid for and was awarded a new tender to provide and promote advocacy in support of the Adult Support & Protection (Scotland) Act (ASPA). We have completed year one of a two year contract. Referrals for advocacy under the Act have been fewer than anticipated (around 12-13 individuals) but, due to the complexity and sensitive nature of the process, advocacy support is very intensive. All of our staff have received training on the Act and we are able to respond flexibly. The extra service has been accommodated by extending the hours of existing part-time staff, rather than employing a new member of staff. To encourage early involvement of advocacy by professionals, we have been invited by the Adult Protection Unit to participate on a weekly basis in their one day training for council officers in year 2 of the tender.

Families Worker

In April 2010, our existing Families Worker resigned as funding from the Tudor Trust for that project was due to end. However, the Trust agreed to support the project for a further year. As with ASPA, we felt that there was sufficient leeway within the existing staff team to deliver the project without employing another member of staff.

Case Load

Over the year, BIAS staff worked with a total of 399 clients. Many were individuals with whom we had been working for a long period of time but 178 client cases were successfully concluded and we received 221 new referrals for advocacy.

Over a third of all referrals received were either self-referrals (50) or from families or friends of individuals (15). 32 referrals came from other voluntary organisations or service providers and the remainder (124) were from statutory sources (eg. Health and Social Work).

Approximately one quarter of all the people we have worked with are, or were, subject to compulsory interventions of some description. While individuals with a mental health issue remain the single largest group of people with whom we work, there has been a significant increase in referrals for older people's services. We anticipate that the demands from older people for advocacy support will steadily increase in the coming years due to the demographics of the Scottish Borders and the high numbers of older people likely to develop age-related health and social care needs.

Learning Disability and Mental Health have been slightly busier than usual due to Scottish Borders Council implementing their Charging Policy and new Eligibility Criteria and also the Learning Disability Service undertaking and rolling out the Day Services Opportunities Review. These policies triggered a significant number of referrals for support to appeal or complain about changes.

All of the individuals with whom we work have a health or social care need and the issues with which they seek support are very broad but include access to healthcare, community care and assessments, children and educational services support, housing, homelessness and tenancy issues, supported living and residential care needs.

Student Placements

BIAS has offered two short-term placements to University of Edinburgh students of social work and benefited from a 7 month placement from Borders College of an HNC student. This is now the second year we have been able to do this and hope to be able to continue.

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2011

FINANCIAL REVIEW

The overall outcome this year was a modest surplus on unrestricted funds. This was the result of tight control of costs, and careful management of conflicting pressures. Scottish Borders Council and NHS Borders were unable to increase the funding of our Service Level Contract with them. However, in spite of rising costs, we were able to maintain the hours of advocacy provided under the contract. In fact, advocacy hours actually increased because we had won the Adult Support & Protection Advocacy tender.

The ability to maintain hours in the face of level funding and rising costs was the result of more flexible working arrangements that we negotiated under the Service Level Contract, plus unexpectedly favourable circumstances such as some staff not taking up their pension entitlements and HMRC finally refunding an overpayment of National Insurance made several years ago. We were also able to return staff salaries to the scales used for comparable staff working in local government.

However, the situation is now quite tight. In the coming year, even if funding remains level, we are likely to have to reduce advocacy hours - and cuts in funding would simply increase the reduction. We hope that one outcome of the Advocacy Plan mentioned elsewhere in this report, and related work, will be a resolution of the contradiction between decreasing funding and increasing identification of need for advocacy.

Our main activity with restricted funds was once again the Families Project, where expenditure matched the grant received from the Tudor Trust. The current funding for this project will come to an end in the autumn of 2011.

Our strategy in relation to future funding and reserves is in the section on Risk Management and Reserves Policy on page 2.

FUTURE DEVELOPMENTS

Key Priorities

The Board acknowledges that there are increasing challenges to be faced by charity trustees, with an increasing focus on governance, structure and the fitness of trustees and key employees.

Recent changes to Scottish charity law offer opportunities to improve governance, strategic focus and professionalism and we intend to undertake a review of our existing recruitment and induction processes for trustees. In addition, we hope to review our constitutional arrangements to ensure these continue to be fit for purpose.

A comprehensive review of all existing Policies and Procedures is also scheduled by the Personnel Committee for the forthcoming financial year.

For our advocacy services, we will:

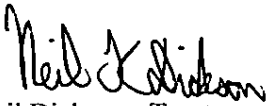
- continue to monitor performance against the Business Plan
- continue to consolidate our financial position, sourcing ongoing and alternative funding in line with our funding strategy
- continue to develop existing and new projects and ensure sustainability and continuity
- continue to promote awareness of advocacy and foster working partnerships with other agencies for the benefit of our service users
- develop volunteering opportunities

BORDERS INDEPENDENT ADVOCACY SERVICE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2011**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'Neil Dickson', written in a cursive style.

Neil Dickson - Trustee

29th June 2011

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BORDERS INDEPENDENT ADVOCACY SERVICE**

I report on the accounts for the year ended 31st March 2011 set out on pages nine to seventeen.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

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

have not been met; or

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

Alister J. Biggar

Alister Biggar
Chartered Accountant
The JRW Group
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

8th July 2011

BORDERS INDEPENDENT ADVOCACY SERVICE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2011

	Notes	Unrestricted funds £	Restricted funds £	2011 Total funds £	2010 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	-	250	250	22
Activities for generating funds	3	1,222	-	1,222	870
Investment income	4	1,176	-	1,176	252
Incoming resources from charitable activities 5					
Core Funding		171,554	-	171,554	134,150
Project Grants		-	32,696	32,696	65,860
Total incoming resources		173,952	32,946	206,898	201,154
RESOURCES EXPENDED					
Charitable activities 6					
Direct Charitable Expenditure		155,030	27,813	182,843	188,944
Support costs		8,750	-	8,750	8,772
Governance costs 7					
		5,215	140	5,355	5,454
Total resources expended		168,995	27,953	196,948	203,170
NET INCOMING/(OUTGOING) RESOURCES before transfers					
		4,957	4,993	9,950	(2,016)
Gross transfers between funds 16					
		-	-	-	-
Net incoming/(outgoing) resources		4,957	4,993	9,950	(2,016)
RECONCILIATION OF FUNDS					
Total funds brought forward		54,577	2,042	56,619	58,636
TOTAL FUNDS CARRIED FORWARD		59,534	7,035	66,569	56,620

The notes form part of these financial statements

BORDERS INDEPENDENT ADVOCACY SERVICE (REG'D CO. NUMBER: SC281185 (SCOTLAND))

**BALANCE SHEET
AT 31ST MARCH 2011**

	Notes	2011 £	2010 £
FIXED ASSETS			
Tangible assets	11	450	904
CURRENT ASSETS			
Debtors: amounts falling due within one year	12	1,222	4,397
Cash at bank		<u>75,520</u>	<u>65,891</u>
		76,742	70,288
CREDITORS			
Amounts falling due within one year	13	(10,623)	(14,572)
NET CURRENT ASSETS		<u>66,119</u>	<u>55,716</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		66,569	56,620
NET ASSETS		<u>66,569</u>	<u>56,620</u>
FUNDS	16		
Unrestricted funds		59,534	54,578
Restricted funds		<u>7,035</u>	<u>2,042</u>
TOTAL FUNDS		<u>66,569</u>	<u>56,620</u>

The notes form part of these financial statements

BALANCE SHEET - CONTINUED
AT 31ST MARCH 2011

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2011.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2011 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 29th June 2011 and were signed on its behalf by:



Derek Purvis - Trustee



Neil Dickson - Trustee

BORDERS INDEPENDENT ADVOCACY SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2011

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" issued in March 2005.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	3 to 5 years
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All assets costing more than £1,000 are capitalised.

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.

2. VOLUNTARY INCOME

	2011	2010
	£	£
Donations	<u>250</u>	<u>22</u>

BORDERS INDEPENDENT ADVOCACY SERVICE

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2011**

3. ACTIVITIES FOR GENERATING FUNDS

	2011	2010
	£	£
Training	1,222	616
Consultancy	<u>-</u>	<u>254</u>
	<u>1,222</u>	<u>870</u>

4. INVESTMENT INCOME

	2011	2010
	£	£
Deposit account interest	<u>1,176</u>	<u>252</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2011	2010
		£	£
Grants	Core Funding	171,554	134,150
Grants	Project Grants	<u>32,696</u>	<u>65,860</u>
		<u>204,250</u>	<u>200,010</u>

Grants received, included in the above, are as follows:

	2011	2010
	£	£
Scottish Borders Council	116,887	92,984
NHS Borders	54,667	54,667
Awards for All	6,696	-
Tudor Trust	26,000	26,000
Comic Relief	-	19,171
Peoples Post Code Lottery	-	4,228
Scottish Community Foundation	<u>-</u>	<u>2,960</u>
	<u>204,250</u>	<u>200,010</u>

BORDERS INDEPENDENT ADVOCACY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2011

6. CHARITABLE ACTIVITIES COSTS

Direct Costs	2011	2010
	£	£
Wages	130,522	133,805
Social security	9,877	4,837
Pensions	4,882	5,405
Insurance	3,255	2,438
Property costs	13,933	14,656
Travel and other costs	9,405	9,339
Volunteers expenses	2,946	3,750
Depreciation	454	951
Other costs	7,569	13,763
	<u>182,843</u>	<u>188,944</u>

Support Costs	2011	2010
	£	£
Wages	8,100	8,106
Social Security	650	666
	<u>8,750</u>	<u>8,772</u>

7. GOVERNANCE COSTS

	2011	2010
	£	£
Staff costs	3,200	3,295
Administration	911	827
Accountancy	1,028	978
General	216	354
	<u>5,355</u>	<u>5,454</u>

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2011	2010
	£	£
Depreciation - owned assets	<u>454</u>	<u>951</u>

BORDERS INDEPENDENT ADVOCACY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2011

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2011 nor for the year ended 31st March 2010.

Trustees' Expenses

During the year payments made to trustees for expenses amounted to £Nil (2010, £147).

10. STAFF COSTS

	2011 £	2010 £
Wages and salaries	141,622	144,936
Social security costs	10,727	5,774
Other pension costs	<u>4,882</u>	<u>5,405</u>
	<u>157,231</u>	<u>156,115</u>

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

2011	2010
<u>9</u>	<u>9</u>

11. TANGIBLE FIXED ASSETS

COST

At 1st April 2010 and 31st March 2011

Equipment
£

7,316

DEPRECIATION

At 1st April 2010

Charge for year

6,412

454

At 31st March 2011

6,866

NET BOOK VALUE

At 31st March 2011

450

At 31st March 2010

904

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2011 £	2010 £
Other debtors	<u>1,222</u>	<u>4,397</u>

BORDERS INDEPENDENT ADVOCACY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2011

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2011	2010
	£	£
Other creditors and accruals	1,957	5,906
Deferred income	<u>8,666</u>	<u>8,666</u>
	<u>10,623</u>	<u>14,572</u>

14. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2011	2010
	£	£
Expiring:		
Within one year	-	6,000
Between one and five years	<u>6,200</u>	<u>-</u>
	<u>6,200</u>	<u>6,000</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2011 Total funds	2010 Total funds
	£	£	£	£
Fixed assets	450	-	450	904
Current assets	69,707	7,035	76,742	70,288
Current liabilities	<u>(10,623)</u>	<u>-</u>	<u>(10,623)</u>	<u>(14,572)</u>
	<u>59,534</u>	<u>7,035</u>	<u>66,569</u>	<u>56,620</u>

BORDERS INDEPENDENT ADVOCACY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2011

16. MOVEMENT IN FUNDS

	At 01.04.10 £	Incoming Resources £	Resources Expended £	Transfers £	At 31.03.11 £
Unrestricted Funds:					
General Fund	4,579	2,398	-	52,557	59,534
Core Fund	49,999	171,554	(168,995)	(52,557)	-
	<u>54,578</u>	<u>173,952</u>	<u>(168,995)</u>	<u>-</u>	<u>59,534</u>
Restricted Funds:					
Young Peoples Advocacy Project	952	250	(901)	-	301
Families	1,090	26,000	(25,590)	-	1,500
Awards for All	-	6,696	(1,462)	-	5,234
	<u>2,042</u>	<u>32,946</u>	<u>(27,953)</u>	<u>-</u>	<u>7,035</u>
Total Funds	<u>56,620</u>	<u>206,898</u>	<u>(196,948)</u>	<u>-</u>	<u>66,569</u>

The General Fund comprises all unrestricted funds that are not in the Core Fund.

The Core Fund is the funds relating to this charity's core activity, which is the provision of advocacy services under contracts with Scottish Borders Council and NHS Borders. This fund has also contained most of the charity's reserves. To provide greater clarity in future years as to the financial performance of the contracted services, the entire balance of the Core Fund at 31 March 2011 has been transferred to the General Fund.

The Young People's Advocacy Project Fund and the Families Fund relate to additional advocacy services targeted at specific client groups with funding from grant-awarding charities.

The Awards for All Fund relates to equipment, training and other activities funded by a grant from Awards for All.

17. RELATED PARTY DISCLOSURES

During the year one volunteer advocate, who is connected to a trustee, received expenses totalling £88.

During the year the charity bought goods and services to the value of £360 from Interlalia, an IT services business of which trustee Graeme Kellett is managing partner.