

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2012
INDEPENDENTLY EXAMINED UNDER THE CHARITIES AND TRUSTEE
INVESTMENT (SCOTLAND) ACT 2005
EXEMPT FROM AUDIT UNDER THE COMPANIES ACT 2006
FOR
BORDERS INDEPENDENT ADVOCACY SERVICE**

SATURDAY



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21/07/2012

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COMPANIES HOUSE

JRW
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

BORDERS INDEPENDENT ADVOCACY SERVICE

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FOR THE YEAR ENDED 31ST MARCH 2012**

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BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2012

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 2012. 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
Neil Dickson	Chairman of the Finance Committee
Lyn Morgan	Chairman of the Personnel Committee
Stuart Brook	
Alex McKie	
Rodelle Purvis	

Deceased 25th July 2011

Appointed 7th September 2011

Company Secretary

Neil Dickson

Manager

Karen Palmer

Independent Examiner

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

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2012

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 (which were last revised on 26th January 2012). It is a registered Charity, Number SC024967.

Changes in Board Membership

Sadly Stuart Brook died during the year. Stuart was a very experienced businessman with a lengthy involvement with BIAS, who had served as a trustee, Chairman of Finance Committee and Company Secretary. We miss his wise advice. However, we are pleased to welcome as a trustee Rodelle Purvis, who was already familiar with BIAS and its work.

Recruitment and appointment of new trustees

The articles of association (as revised on 26 January 2012) prescribe that the maximum number of trustees is twelve and the minimum number three. However, the trustees consider that an appropriate number for the Board to work effectively is normally between six and eight. Trustees are elected at the Annual General Meeting. Between one Annual General Meeting and the next, the trustees in post may appoint additional trustees. All trustees retire at every Annual General Meeting and are eligible for re-election. The trustees actively seek out possible new candidates with a view to an appropriate mix of skills and experience on the Board.

Induction and training of new trustees

Induction of new trustees is tailored to their individual needs, taking account of their existing knowledge and experience. Additionally, from time to time, the trustees organise a formal training session for all trustees.

Organisational structure

The structure of the company consists of:-

The Members - who have the right to attend the annual general meeting (and any extraordinary meeting) and have important powers under the articles of association and the Act; in particular, the members elect people to serve as trustees and take decisions in relation to changes to the articles themselves.

The Trustees - who hold regular meetings during the period between annual general meetings, and generally control and supervise the activities of the company; in particular, the trustees are responsible for monitoring the financial position of the company.

The Manager is responsible for the day to day management of the company, and is assisted by an Administrative and Finance Officer. The advocacy work is carried out by paid professional staff and trained volunteers.

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2012

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. We need to be able to make a compelling case for funding. Project work that we are undertaking on identifying the need for advocacy and measuring the effectiveness of our advocacy should assist with that.

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.

The Board has put in place a Business Continuity Plan specifying procedures for dealing with any emergencies or the absence of key personnel.

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, and lone working.

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:

- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
- the promotion of equality and diversity
- the advancement of human rights, conflict resolution and reconciliation
- the advancement of citizenship and community development
- the advancement of health
- the advancement of education

through the provision and promotion of independent advocacy.

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2012

OBJECTIVES AND ACTIVITIES

Principal Activities in 2011-12

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 and 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 ran until end August 2011, having been funded for four years by The Tudor Trust but we were unable to secure ongoing funding to sustain the project. During the funding period, advocacy was provided to over 89 families whose children were subject to child protection processes. The project ensured that families fully understood these processes and that they could be supported to represent their views, or use advocacy to express those views on their behalf at stressful meetings.

7) Self Directed Support (SDS)

Confirmation was received in December 2011 from The Scottish Government of three year funding to build the capacity of service providers to deliver on Self Directed Support and to provide one to one advocacy to individuals interested in exploring or taking up any of the four new options for funding their care. The project is still in the planning phase, with a Work Plan and Steering Group in place. The project is currently delivered by two members of existing staff on a job-share basis.

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2012

OBJECTIVES AND ACTIVITIES

Promoting & Developing Advocacy

Building on past relationships, BIAS continues to develop close working relationships and partnerships with a broad cross-section of public, private and third sector providers. In addition to delivering a regular, weekly presentation on advocacy at multi-agency Adult Support & Protection training sessions, we have had a presence and delivered workshops during Learning Disability Week, at The Big Event, Scottish Borders Elder Voice Roadshows and the Self-Directed Support Providers Consortium Day.

In partnership with Borders Voluntary Community Care Forum, we undertook an in-depth review of advocacy needs amongst older people in the Scottish Borders, funded by NHS Borders. This provided an ideal opportunity to raise the profile of advocacy in a variety of settings which has resulted in additional referrals from new sources. The findings from this report have been incorporated into the Joint NHS Borders/Scottish Borders Council Advocacy Plan 2012-15 and BIAS staff participate in the working group to help monitor progress and inform future planning.

As part of the more broad review of advocacy in Scottish Borders, BIAS was required to complete the Scottish Independent Advocacy Alliance Self-Evaluation to ensure compliance with the Principles & Standards of Independent Advocacy and were reassured that we continue to meet all the necessary criteria.

BIAS continues to be represented on:

Borders Voluntary Community Care Forum Executive Committee
Scottish Borders Adult Protection Committee
Borders Advocacy, Advice & Support Forum
Borders Advocacy Planning Group
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
Third Sector Partnership/Interface
Borders Green Team Enterprises

Governance

During the year we revised our articles of association. We updated our charitable purposes and made a number of other changes to the articles to assist the smooth running of BIAS, and to adopt current best practice for company charities.

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2012

ACHIEVEMENT AND PERFORMANCE

Once again, the working year has brought many challenges for our staff team who have responded positively to new projects and funding uncertainties. Our Families Project came to an end but its loss was mitigated by the undernoted three new projects. NHS Borders imposed a 2% cut on their contribution to our core funding under the Mental Health Act but funding from Scottish Borders Council Social Work Department remained at the same level as the previous year.

New Projects

Advocacy Review

As mentioned, BIAS was contracted to deliver a report on advocacy needs for Older People in the Scottish Borders for NHS Borders. This project ran for three months and we were fortunate that our student placement from Borders College was able to carry out the research on a sessional basis.

Change Fund

Under the Scottish Government Reshaping Care agenda, we successfully accessed short-term funding in August 2011 from the Change Fund to pilot a small citizen advocacy project. The project entailed matching volunteer advocacy workers on a long-term basis with older people who had been admitted to emergency care and to support them to make a smooth transition to home life again, working closely with NHS Discharge Liaison/START Teams. In total, we successfully matched 29 partnerships, more than double the number predicted. In addition, we undertook to deliver training sessions on advocacy across a range of statutory teams reaching in excess of 150 professionals. Whilst BIAS believe the project to have been a success, changed priorities and criteria for the financial year 2012/13 meant that we did not secure ongoing funding. We continue, however, to support and supervise the citizen advocacy partnerships.

Self Directed Support

This project will be funded (subject to successful evaluation) from December 2011 to December 2014. The post is shared between two members of staff who will have concentrated on designing the service, setting up a steering group and liaising with key stakeholders. It is anticipated that, over the coming year, new volunteers will be recruited to support the project.

Case Load

During 2011-12, BIAS worked with 244 new referrals and closed a further 177 client cases, resulting in sustained heavy caseloads for both staff and volunteers. Referrals from both Mental Health and Learning Disabilities clients remained reasonably static despite the continued roll out of the Day Services Opportunities Review. The anticipated impact of Scottish Borders Council Charging Policy was avoided as BIAS actively chose, due to staff capacity, to signpost to other agencies individuals progressing appeals. We would work with anyone whose appeal was unsuccessful and who wished to take it further.

Approximately one third of all referrals to BIAS come from individuals over the age of 65, with slightly more referrals being made for women than men. At any given time, there are around 195 open client cases and our average response time to referrals is 3.5 days.

All of the individuals with whom we work have a health or social care need and the issues with which they seek support are varied 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 continues to be committed to developing the practice of allied professionals. Unfortunately, adverse weather meant that this year, our Social Work students did not benefit from the full placement opportunity. As a result of extra project opportunities, BIAS was able to offer permanent employment to its HNC student from 2011-12. It is unclear whether we will be in a position to support placements in the coming year.

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2012

FINANCIAL REVIEW

This was a difficult year that we navigated successfully, and ended with a small surplus on unrestricted funds that maintained our financial stability.

Our core advocacy service was under pressure. Costs were rising and the complexity of our clients' needs seemed to be increasing, but funding from Scottish Borders Council was the same as the previous year and NHS Borders cut their funding by 2%. We managed to maintain approximately the same level of service as the previous year but only because of the contributions some of our projects made to our general running costs.

The difficulties of project funding were well illustrated this year. Our Families Project, which had been exceptionally funded by the Tudor Trust for a further year, finally came to an end, but the need of the families for assistance did not. Some families required continued assistance from our core service, which put it and our staff under further pressure. Our Change Fund Project had to be reduced in scope because of delays in obtaining funding but a fixed reporting deadline. Nevertheless we believe this pilot project was a success, and the funders used it as an example to other organisations of a well-managed project. However, they decided not to fund its continuation, and therefore it came to an end.

The coming year presents further challenges. Scottish Borders Council and NHS Borders have both stated that they will reduce our core funding. Their letters to us and other organisations call the reductions "efficiency savings" rather than "cuts" but we are already a very efficient organisation with 86% of our expenditure going directly on staff salaries and the travelling expenses of our staff and volunteers. Grant-funding bodies will not fund our core service because they take the view that it should be funded by statutory bodies. So the inevitable result of the reduction in our core funding will be a cut in our core service - and that cut will take place against a background of increasing evidence of the need for advocacy, and the effectiveness of advocacy.

We will continue to wrestle with that problem, argue the case for increased statutory funding, seek new sources of funding, and find constructive ways of bringing our core service and project work together to provide good outcomes for those who need the assistance of an advocate. In parallel with that, we will continue to guard our financial stability without which none of our important work could take place.

BORDERS INDEPENDENT ADVOCACY SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2012

FUTURE DEVELOPMENTS

Key Priorities

Increasingly, funding bodies are identifying their desired outcomes for client groups prior to granting support. BIAS is very aware of the need to effectively monitor and evaluate its projects, focussing on positive outcomes for its service users and measuring the impact advocacy has on their lives. We now intend adopting the Talking Points framework developed by the Joint Improvement Team/Scottish Government to evidence the value of advocacy.

In addition, BIAS will carry out a small Social Return on Investment assessment of a new project with support from Scottish Independent Advocacy Alliance and Evaluation Scotland with a view to developing standard indicators and financial proxies to enable advocacy organisations nationwide to place a true value on the work they do. There is currently no data available UK-wide so it is essential that we contribute fully to this valuable piece of work. The project which will be evaluated is a pilot project which grew out of the awareness raising work through the NHS Review of Advocacy and Change Fund where strong links were made with Borders General Hospital. It is our intention to work closely with staff in the orthopaedic, long-stay and children's wards to support seamless transitions to home (or alternatives) to help eliminate delayed discharges or inappropriate discharges which can cause further emergency interventions. Should the project prove to be successful, then we would hope to lever in further investment from NHS Borders and extend the pilot to also include locality hospitals.

In parallel with the above, the Board has committed to working towards an accredited quality assurance award and has identified PQASSO as the appropriate tool. Achieving the Level One Quality Mark will require a significant investment of time from Board members, staff, volunteers and stakeholders but BIAS believes that this will be essential for ensuring BIAS continues to be recognised as a professional, creditable, competitive organisation.

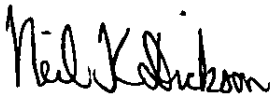
During the year, work will also commence on the development of a new Business Plan for the financial years 2013 to 2016.

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

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:



Neil Dickson - Trustee

18th July 2012

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

I report on the accounts for the year ended 31st March 2012 set out on pages ten to nineteen.

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.

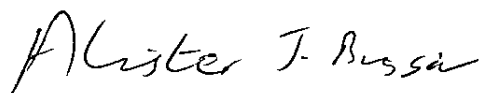
Basis of the independent examiner's report

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

20th July 2012

BORDERS INDEPENDENT ADVOCACY SERVICE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2012

	Notes	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	154	-	154	249
Activities for generating funds	3	113	-	113	1,222
Investment income	4	1,265	-	1,265	1,176
Incoming resources from charitable activities					
Core Funding	5	170,462	-	170,462	171,555
Project Grants		-	54,224	54,224	32,696
Total incoming resources		171,994	54,224	226,218	206,898
RESOURCES EXPENDED					
Charitable activities					
Direct Charitable Expenditure	6	158,180	49,419	207,599	182,843
Support costs		8,750	-	8,750	8,750
Governance costs	7	5,642	41	5,683	5,355
Total resources expended		172,572	49,460	222,032	196,948
NET INCOMING/(OUTGOING) RESOURCES before transfers					
		(578)	4,764	4,186	9,950
Gross transfers between funds	16	3,659	(3,659)	-	-
Net incoming/(outgoing) resources		3,081	1,105	4,186	9,950
RECONCILIATION OF FUNDS					
Total funds brought forward		59,534	7,035	66,569	56,619
TOTAL FUNDS CARRIED FORWARD		62,615	8,140	70,755	66,569

The notes form part of these financial statements

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

**BALANCE SHEET
AT 31ST MARCH 2012**

	Notes	2012 £	2011 £
FIXED ASSETS			
Tangible assets	11	-	450
CURRENT ASSETS			
Debtors: amounts falling due within one year	12	6,182	1,222
Cash at bank		<u>71,823</u>	<u>75,520</u>
		78,005	76,742
CREDITORS			
Amounts falling due within one year	13	(7,250)	(10,623)
NET CURRENT ASSETS		<u>70,755</u>	<u>66,119</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		70,755	66,569
NET ASSETS		<u>70,755</u>	<u>66,569</u>
FUNDS	16		
Unrestricted funds		62,615	59,534
Restricted funds		<u>8,140</u>	<u>7,035</u>
TOTAL FUNDS		<u>70,755</u>	<u>66,569</u>

The notes form part of these financial statements

BALANCE SHEET - CONTINUED
AT 31ST MARCH 2012

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2012.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2012 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 18th July 2012 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 2012

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, Accounting and Reporting by Charities.

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

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

	2012	2011
	£	£
Donations	<u>154</u>	<u>249</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2012	2011
	£	£
Training	<u>113</u>	<u>1,222</u>

BORDERS INDEPENDENT ADVOCACY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2012

4. INVESTMENT INCOME

	2012	2011
	£	£
Deposit account interest	<u>1,265</u>	<u>1,176</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2012	2011
		£	£
Grants	Core Funding	170,462	171,555
Grants	Project Grants	<u>54,224</u>	<u>32,696</u>
		<u>224,686</u>	<u>204,251</u>

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

	2012	2011
	£	£
Scottish Borders Council	116,888	116,888
NHS Borders	76,974	54,667
Awards for All	-	6,696
Tudor Trust	8,666	26,000
Scottish Government	15,816	-
Tesco	500	-
BVCCF (allocation of funding from NHS Borders)	<u>5,842</u>	<u>-</u>
	<u>224,686</u>	<u>204,251</u>

BORDERS INDEPENDENT ADVOCACY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED **FOR THE YEAR ENDED 31ST MARCH 2012**

6. CHARITABLE ACTIVITIES COSTS

Direct Costs	2012	2011
	£	£
Wages	140,567	130,522
Social security	12,430	9,877
Pensions	7,203	4,882
Insurance	865	3,255
Property costs	14,253	13,933
Travel and other costs	14,135	9,405
Volunteers expenses	4,494	2,946
Depreciation	450	454
Other costs	13,202	7,569
	<u>207,599</u>	<u>182,843</u>
 Support Costs	 2012	 2011
	£	£
Wages	8,100	8,100
Social Security	650	650
	<u>8,750</u>	<u>8,750</u>

7. GOVERNANCE COSTS

	2012	2011
	£	£
Staff costs	3,200	3,200
Administration	1,136	911
Accountancy	1,080	1,028
General	267	216
	<u>5,683</u>	<u>5,355</u>

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2012	2011
	£	£
Depreciation - owned assets	<u>450</u>	<u>454</u>

BORDERS INDEPENDENT ADVOCACY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2012

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2012 nor for the year ended 31st March 2011.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2012 nor for the year ended 31st March 2011.

10. STAFF COSTS

	2012	2011
	£	£
Wages and salaries	151,667	141,622
Social security costs	13,280	10,727
Other pension costs	<u>7,203</u>	<u>4,882</u>
	<u>172,150</u>	<u>157,231</u>

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

2012	2011
<u>9</u>	<u>9</u>

11. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st April 2011 and 31st March 2012	<u>7,316</u>
DEPRECIATION	
At 1st April 2011	6,866
Charge for year	<u>450</u>
At 31st March 2012	<u>7,316</u>
NET BOOK VALUE	
At 31st March 2012	<u>-</u>
At 31st March 2011	<u>450</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012	2011
	£	£
Other debtors	<u>6,182</u>	<u>1,222</u>

BORDERS INDEPENDENT ADVOCACY SERVICE

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2012**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012	2011
	£	£
Social security and other taxes	4,137	-
Deferred income	-	8,666
Other creditors and accruals	<u>3,113</u>	<u>1,957</u>
	<u>7,250</u>	<u>10,623</u>

14. OPERATING LEASE COMMITMENTS

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

	2012	2011
	£	£
Expiring:		
Between one and five years	<u>6,200</u>	<u>6,200</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
Fixed assets	-	-	-	450
Current assets	68,776	9,229	78,005	76,742
Current liabilities	<u>(6,161)</u>	<u>(1,089)</u>	<u>(7,250)</u>	<u>(10,623)</u>
	<u>62,615</u>	<u>8,140</u>	<u>70,755</u>	<u>66,569</u>

BORDERS INDEPENDENT ADVOCACY SERVICE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2012

16. MOVEMENT IN FUNDS

	At 01.04.11 £	Incoming Resources £	Resources Expended £	Transfers £	At 31.03.12 £
Unrestricted Funds:					
General Fund	59,534	1,378	(2,411)	4,114	62,615
Core Fund	-	170,616	(170,161)	(455)	-
	<u>59,534</u>	<u>171,994</u>	<u>(172,572)</u>	<u>3,659</u>	<u>62,615</u>
Restricted Funds:					
Young Peoples Advocacy Project	301	500	(540)	-	261
Families	1,500	8,667	(10,167)	-	-
Awards for All	5,234	-	(2,650)	(2,584)	-
Self Directed Support	-	15,816	(7,937)	-	7,879
Change Fund	-	23,400	(22,546)	(854)	-
NHS Advocacy Plan	-	5,841	(5,620)	(221)	-
	<u>7,035</u>	<u>54,224</u>	<u>(49,460)</u>	<u>(3,659)</u>	<u>8,140</u>
Total Funds	<u>66,569</u>	<u>226,218</u>	<u>(222,032)</u>	<u>-</u>	<u>70,755</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.

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.

The Self Directed Support Project is to develop the capacity of care providers to deliver Self Directed Support as required by forthcoming legislation.

The Change Fund Project was to develop a pilot Citizens' Advocacy Project for older people living in the community.

The NHS Advocacy Plan Project was to conduct a review of advocacy needs in the light of forthcoming legislation on patients' rights.

BORDERS INDEPENDENT ADVOCACY SERVICE

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2012**

16. MOVEMENT IN FUNDS – continued

The table on page 18 includes the following allocations and transfers;

Resources Expended for the Self Directed Support and the Change Fund include allocations of general running costs totalling £6,630 and £1,237 respectively.

The transfers from the Change Fund and the NHS Advocacy Plan to General Fund represent management fees for the projects.

The transfer from the Awards for All Fund to General Fund represents agreed additional costs chargeable to the project.

The balance in the Core Fund has been transferred to the General Fund. This balance arose because some general running costs were recharged to the Self Directed Support Fund and the Change Fund, as described above.

17. RELATED PARTY DISCLOSURES

During the year one volunteer advocate, who is connected to a trustee, received expenses totalling £115 (2011, £88).

During the year the charity bought goods and services to the value of £184 (2011, £360) from Interallia, an IT services business of which trustee Graeme Kellett is managing partner.