

Company registration number: SC281185
Charity registration number: SC024967

Borders Independent Advocacy Service

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2016

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COMPANIES HOUSE

Deans
Chartered Accountants and Business Advisors
27 North Bridge Street
Hawick
TD9 9BD

Borders Independent Advocacy Service

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Borders Independent Advocacy Service

Reference and Administrative Details

Charity name	Borders Independent Advocacy Service
Charity registration number	SC024967
Company registration number	SC281185
Principal office	Low Buckholmside Galashiels Borders TD1 1RT
Registered office	Low Buckholmside Galashiels Borders TD1 1RT
Trustees	Mr D Purvis, Convenor Mr G Kellett Mrs L Morgan Ms H M Alexander
Secretary	Mr G Kellett
Accountant	Deans 27 North Bridge Street Hawick TD9 9BD

Borders Independent Advocacy Service

Trustees' Report

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Borders Independent Advocacy Service (the company) for the year ended 31 March 2016. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The company, which is a recognised charity in Scotland, is a charitable company limited by guarantee and was set up by a Memorandum of Association on 8 March 2005 (which was last revised on 26th January 2012).

The principal object of the company 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.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

In line with our amended articles of association, the maximum number of trustees is twelve and the minimum number three. All trustees retire at every AGM and are eligible for re-election. Between one AGM and the next, trustees in post may appoint additional trustees. Trustees actively seek out possible new candidates with a view to an appropriate mix of skills and experience being represented on the board.

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.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trust is managed by a board of trustees who hold regular meetings during the period between each AGM, 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 members have a right to attend the AGM (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 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.

d. RISK MANAGEMENT

The trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks, and to provide reasonable assurance against fraud and error.

The board reviewed the risks facing BIAS and considered that, again, the principal risk continues to be funding. Trustees actively monitor the situation and seek further cost savings wherever possible. The board has reviewed its business continuity arrangements and exit strategy which addresses prudent courses of action to be taken upon significant or total loss of funding and are satisfied that these arrangements are appropriate going forward.

The company normally maintains adequate reserves in line with the current policy amounting to the equivalent of three months expenditure, however as explained later under achievements and performance, the trustees have taken a measured decision to deviate from this.

The board regularly monitors and reviews the business continuity plan, financial regulations and procedures and risk management procedures in order to respond effectively to any unforeseen emergencies or absence of key personnel.

Risks faced by staff and volunteers in the course of their work are monitored and lone working procedures are in place to minimise these.

The personnel committee monitors and reviews policies and procedures, including health and safety, lone working and sickness absence management and are responsible for the development of new policies as legislation or circumstances dictate.

Borders Independent Advocacy Service

Trustees' Report

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

The objectives of the trust 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.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

The principal object of the company 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:

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.

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 interests. Many are subject to compulsory powers such as welfare or financial guardianships.

Older Peoples' Advocacy

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.

Adult Support and Protection

This project supports individuals who are at risk of harm to themselves or to others as defined by the Adult Support and 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.

Advocacy For All

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.

Self Directed Support

This project provides awareness raising and training to professionals and service providers on the four funding options available to individuals who have need of health or social care support. This means that individuals can personalise and choose what services they want, when and from whom to meet their own needs. In addition to awareness raising, the two project workers support individuals through the process, supporting with person-centred planning, to access assessments and signposting to other organisations. BIAS has worked closely with other funded organisations on the development of the "Support in the Right Direction" framework which followed on from last year's Evaluation Framework. The project is governed by a steering group and reports regularly to Scottish government.

Borders General Hospital

This project, which was originally established as a pilot with funding from NHS Borders, has now been incorporated into our core advocacy service. One advocacy worker currently takes the lead on this, developing close working relationships with key staff and reporting to senior NHS staff on issues affecting service users.

Borders Independent Advocacy Service

Trustees' Report

ACHIEVEMENTS AND PERFORMANCE

a. REVIEW OF ACTIVITIES

Building on past relationships, the company 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 continue to deliver advocacy awareness training to providers and other professionals.

BIAS continues to be represented on:-

Border Voluntary Care Voice
Scottish Borders Adult Protection Committee
Borders Advocacy, Advice and Support Forum
Mental Health and Wellbeing Forum
Mental Health Providers Forum
Learning Disability Partnership Board
ARC (Association for Real Change)
Scottish Consortium for Learning Disability
Scottish Independent Advocacy Alliance
Scottish Borders Social Enterprise Chamber
Borders Green Team Enterprises
Third Sector Partnership (Interface)
Third Sector Forum

Throughout the year, BIAS has continued to be closely involved in a working group of independent advocacy, advice and support providers to help develop the Advocacy Plan for the Scottish Borders jointly with NHS Borders and Scottish Borders Council Commissioners.

Yet again, this has been a challenging year for BIAS and its staff.

At the end of May 2015, we were informed that our landlord, Gala Day Services (also a registered charity) had gone into voluntary liquidation and we were given notice to quit our offices by 1st July 2015. After discussion with the liquidators handling the dissolution of Gala Day Services, we investigated the possibility of taking on their assets in return for settlement of their liabilities. We received a copy of the building valuation and then commissioned a full buildings survey and obtained various trades people quotes for any potential remedial work which might be necessary. After taking into account the views of staff and volunteers and fully reviewing our financial position, the full Board resolved to instruct Morisons (Solicitors) to act on our behalf to progress the transaction. This had not been fully concluded at the end of this financial year and exchange of missives is likely to take place in June 2016. As mentioned earlier, this means that the reserves available to BIAS will temporarily reduce to approximately 2.2 months of operating costs instead of our normal three months.

At the end of October, one of our mental health specialist advocacy workers went on maternity leave but her post was filled internally by two of our existing volunteers temporarily taking on paid roles. This meant effective cover could continue to be provided. Another member of staff who had been on long term sick leave resigned in November 2015 and, again, this post was filled internally by sharing these project hours between two existing staff members.

Despite the above, over the year BIAS received 287 new referrals and successfully concluded 262. There are, on average, around 200 open client cases at any given time. BIAS staff delivered 1894 hours of 1:1 advocacy during the year and made 1517 contacts with clients.

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, housing, homelessness and tenancy issues, supported living and residential care needs. Many are the subject of statutory interventions under the Mental Health Act, Adults with Incapacity Act or Adult Protection.

a. RESERVES POLICY

The Trustee's will build reserves as the Trust grows.

Borders Independent Advocacy Service

Trustees' Report

PLANS FOR THE FUTURE

a. FUTURE DEVELOPMENTS

Ensuring that professionally delivered, effective independent advocacy is available to as many individuals as possible is, as always, our key priority. However, it will be particularly important to closely monitor our Business Plan and Business Continuity Plan in the light of premises acquisition and depleted reserves. A sound strategy will be put in place to ensure that any future use of the new office space generates sufficient income to replace reserves, cover any associated running and maintenance costs and, hopefully, provide some surplus income which can be re-invested into the creation of new advocacy projects which address some of the gaps in provision locally. This will be the main focus of Finance Committee who will also continue to investigate new sources of funding and report back to the Trustees on opportunities identified. Committee will also continue to closely monitor day to day finances and ensure the Board of Trustees have all the information needed to fulfil their obligations and make informed decisions.

Therefore, 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

FUNDS HELD AS CUSTODIAN

No funds are held on behalf of other organisations.

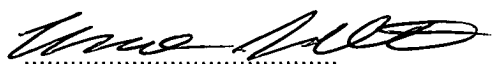
MEMBERS' LIABILITY

The members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 6 September 2016 and signed on its behalf by:



Mr G Kellett
Trustee

Independent Examiner's Report to the Trustees of Borders Independent Advocacy Service

I report on the accounts of the company for the year ended 31 March 2016, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations). The 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 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 report

My examination was 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 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 opinion on the view given by the Accounts.

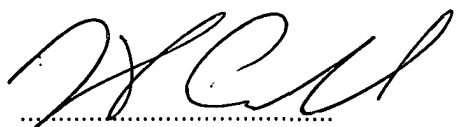
Independent examiner's statement

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 Accounts Regulations ; and
 - to prepare accounts which accord with the accounting records, comply with regulation 8 of the 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.


.....
David Campbell Chartered Accountant
Deans
Chartered Accountants and Business Advisors
Date: 20/9/16

27 North Bridge Street
Hawick
TD9 9BD

Borders Independent Advocacy Service

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2016

		Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	670	-	670	370
Investment income	4	289	-	289	219
Incoming resources from charitable activities	5	194,398	14,250	208,648	216,096
Total incoming resources		<u>195,357</u>	<u>14,250</u>	<u>209,607</u>	<u>216,685</u>
Resources expended					
Charitable activities	6	180,288	37,503	217,791	191,091
Governance costs	6	1,465	-	1,465	1,465
Total resources expended		<u>181,753</u>	<u>37,503</u>	<u>219,256</u>	<u>192,556</u>
Net (expenditure)/income before transfers		13,604	(23,253)	(9,649)	24,129
Transfers					
Gross transfers between funds		<u>26,118</u>	<u>(26,118)</u>	<u>-</u>	<u>-</u>
Net movements in funds		39,722	(49,371)	(9,649)	24,129
Reconciliation of funds					
Total funds brought forward		<u>54,300</u>	<u>59,015</u>	<u>113,315</u>	<u>89,186</u>
Total funds carried forward		<u>94,022</u>	<u>9,644</u>	<u>103,666</u>	<u>113,315</u>

The notes on pages 9 to 13 form an integral part of these financial statements.

Borders Independent Advocacy Service (Registration number: SC281185)**Balance Sheet as at 31 March 2016**

		2016		2015	
	Note	£	£	£	£
Current assets					
Debtors	10	1,086		907	
Cash at bank and in hand		<u>106,043</u>		<u>116,568</u>	
			107,129		117,475
Creditors: Amounts falling due within one year	11		<u>(3,463)</u>		<u>(4,160)</u>
Net current assets			<u>103,666</u>		<u>113,315</u>
Net assets			<u>103,666</u>		<u>113,315</u>
The funds of the charity:					
Restricted funds			9,644		59,015
Unrestricted funds					
Unrestricted income funds			<u>94,022</u>		<u>54,300</u>
Total charity funds			<u>103,666</u>		<u>113,315</u>

For the financial year ended 31 March 2016, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board on 6 September 2016 and signed on its behalf by:


.....
Mr D Purvis
Trustee


.....
Mr G Kellett
Trustee

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2016

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, (effective January 2015) and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	3 to 5 years
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Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2016

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Donations and legacies				
Appeals and donations	670	-	670	370

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Scottish Borders Council	194,398	-	194,398	152,659
Scottish Executive	-	14,250	14,250	37,320
NHS Borders	-	-	-	26,117
	194,398	14,250	208,648	216,096

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Interest on cash deposits	289	-	289	219

5 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Charitable activities				
Scottish Borders Council	194,398	-	194,398	152,659
Scottish Executive	-	14,250	14,250	37,320
NHS Borders	-	-	-	26,117
	194,398	14,250	208,648	216,096

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2016

6 Total resources expended

	Charitable activities	Governance	Total
	£	£	£
Direct costs			
Employment costs	178,882	-	178,882
Rent	6,156	-	6,156
Rates	(215)	-	(215)
Light, heat and power	555	-	555
Insurance	1,976	-	1,976
Repairs and maintenance	2,260	-	2,260
Telephone and fax	3,997	-	3,997
Office expenses	334	-	334
Computer software and maintenance costs	560	-	560
Printing, postage and stationery	2,458	-	2,458
Trade subscriptions	877	-	877
Other costs	2,685	13	2,698
Travel and subsistence	15,098	-	15,098
Accountancy fees	-	900	900
Consultancy fees	-	552	552
Legal and professional fees	2,162	-	2,162
Bank charges	6	-	6
	<u>217,791</u>	<u>1,465</u>	<u>219,256</u>

7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

8 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the year was as follows:

	2016 No.	2015 No.
Charitable activities	<u>8</u>	<u>7</u>

The aggregate payroll costs of these persons were as follows:

	2016 £	2015 £
Wages and salaries	159,134	135,360
Social security	11,809	9,061
Other pension costs	7,939	6,167
	<u>178,882</u>	<u>150,588</u>

9 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2016

10 Debtors

	2016 £	2015 £
Other debtors	-	907
Prepayments and accrued income	1,086	-
	<u>1,086</u>	<u>907</u>

11 Creditors: Amounts falling due within one year

	2016 £	2015 £
Taxation and social security	2,563	3,260
Accruals and deferred income	900	900
	<u>3,463</u>	<u>4,160</u>

12 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13 Operating lease commitments

As at 31 March 2016 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and Buildings	
	2016 £	2015 £
Within one year	6,500	-
Within two and five years	-	6,500
	<u>6,500</u>	<u>6,500</u>

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £7,939 (2015 - £6,167).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Borders Independent Advocacy Service

Notes to the Financial Statements for the Year Ended 31 March 2016

15 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Related party transactions

During the year the charity bought goods and services to the value of £60 (2015: £120) from Interlalia, an IT services business of which trustee Graeme Kellett is managing partner.

16 Analysis of funds

	At 1 April 2015	Incoming resources	Resources expended	Transfers	At 31 March 2016
	£	£	£	£	£
General Funds					
General fund	54,300	289	-	39,433	94,022
Core fund	-	195,068	(181,753)	(13,315)	-
	<u>54,300</u>	<u>195,357</u>	<u>(181,753)</u>	<u>26,118</u>	<u>94,022</u>
Restricted Funds					
Self directed support	42,906	14,250	(37,503)	(10,009)	9,644
Hospital pilot	2,737	-	-	(2,737)	-
Adult support and protection	13,372	-	-	(13,372)	-
	<u>59,015</u>	<u>14,250</u>	<u>(37,503)</u>	<u>(26,118)</u>	<u>9,644</u>
	<u>113,315</u>	<u>209,607</u>	<u>(219,256)</u>	<u>-</u>	<u>103,666</u>

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

The Core Fund are 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 balance on the Core Fund was transferred to the general fund at the year end. This balance arose due to the core costs being greater than the funding currently received.

The Self Directed Support Project is to develop the capacity of care providers to deliver Self Directed Support in accordance with current legislation.

The Hospital Pilot Project was to develop advocacy support for individuals transitioning from long stays in hospital back into the community.

The Adult Support and Protection Fund supports individuals who are at risk of harm to themselves or others.

17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Tangible assets	-	-	-	-
Current assets	97,485	9,644	107,129	117,475
Creditors: Amounts falling due within one year	(3,463)	-	(3,463)	(4,160)
Net assets	<u>94,022</u>	<u>9,644</u>	<u>103,666</u>	<u>113,315</u>

Borders Independent Advocacy Service

Statement of financial activities by fund Year Ended 31 March 2016

	General fund 2016	General fund 2015
	£	£
Incoming resources		
Incoming resources from generated funds		
Investment income	289	219
Total incoming resources	<u>289</u>	<u>219</u>
Resources expended		
Charitable activities	-	25,934
Total resources expended	<u>-</u>	<u>25,934</u>
Net (expenditure)/income before transfers	289	(25,715)
Transfers		
Gross transfers between funds	<u>39,433</u>	<u>44,711</u>
Net movements in funds	39,722	18,996
Reconciliation of funds		
Total funds brought forward	54,300	35,304
Total funds carried forward	<u>94,022</u>	<u>54,300</u>

Borders Independent Advocacy Service

Statement of financial activities by fund Year Ended 31 March 2016

	Core fund 2016	Core fund 2015
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	670	370
Incoming resources from charitable activities	194,398	176,535
Total incoming resources	<u>195,068</u>	<u>176,905</u>
Resources expended		
Charitable activities	180,288	130,729
Governance costs	1,465	1,465
Total resources expended	<u>181,753</u>	<u>132,194</u>
 Net (expenditure)/income before transfers	 13,315	 44,711
Transfers		
Gross transfers between funds	(13,315)	(44,711)
Reconciliation of funds		
Total funds carried forward	<u>-</u>	<u>-</u>

Borders Independent Advocacy Service

Statement of financial activities by fund Year Ended 31 March 2016

	Self directed support 2016	Self directed support 2015
	£	£
Incoming resources		
Incoming resources from charitable activities	14,250	37,320
Total incoming resources	<u>14,250</u>	<u>37,320</u>
Resources expended		
Charitable activities	37,503	23,583
Total resources expended	<u>37,503</u>	<u>23,583</u>
Net (expenditure)/income before transfers	(23,253)	13,737
Transfers		
Gross transfers between funds	<u>(10,009)</u>	<u>-</u>
Net movements in funds	(33,262)	13,737
Reconciliation of funds		
Total funds brought forward	42,906	29,169
Total funds carried forward	<u>9,644</u>	<u>42,906</u>

Borders Independent Advocacy Service

Statement of financial activities by fund Year Ended 31 March 2016

	Hospital pilot 2016	Hospital pilot 2015
	£	£
Resources expended		
Charitable activities	-	4,933
Total resources expended	-	4,933
Net (expenditure)/income before transfers	-	(4,933)
Transfers		
Gross transfers between funds	(2,737)	-
Net movements in funds	(2,737)	(4,933)
Reconciliation of funds		
Total funds brought forward	2,737	7,670
Total funds carried forward	-	2,737

Borders Independent Advocacy Service

Statement of financial activities by fund Year Ended 31 March 2016

	Adult support and protection 2016	Adult support and protection 2015
	£	£
Incoming resources		
Incoming resources from charitable activities	-	2,241
Total incoming resources	-	2,241
Resources expended		
Charitable activities	-	5,912
Total resources expended	-	5,912
Net (expenditure)/income before transfers	-	(3,671)
Transfers		
Gross transfers between funds	(13,372)	-
Net movements in funds	(13,372)	(3,671)
Reconciliation of funds		
Total funds brought forward	13,372	17,043
Total funds carried forward	-	13,372