

**REGISTERED COMPANY NUMBER: SC305830 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC037646**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Scottish Borders Community Development**  
**Company**  
**Trading as The Bridge**

Douglas Home & Co Ltd  
Chartered Accountants  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

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for the Year Ended 31 March 2023**

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**Reference and Administrative Details  
for the Year Ended 31 March 2023**

<b>TRUSTEES</b>	Mrs M J Hindmarsh A H Findlay Treasurer D Brackenridge A J Hirst A Minnis
<b>COMPANY SECRETARY</b>	A H Findlay
<b>REGISTERED OFFICE</b>	Brewery Brig Low Buckholmside Galashiels TD1 1RT
<b>REGISTERED COMPANY NUMBER</b>	SC305830 (Scotland)
<b>REGISTERED CHARITY NUMBER</b>	SC037646
<b>INDEPENDENT EXAMINER</b>	Douglas Home & Co Ltd Chartered Accountants 47-49 The Square Kelso Roxburghshire TD5 7HW

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

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 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The company also trades under the name of The Bridge

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims.**

The principal object of the charity is to promote any charitable purpose for the benefit of the inhabitants of the area covered by Scottish Borders Council, with the exception of Berwickshire (which has its own CVS), achieving this by bringing together representatives of statutory authorities and voluntary organisations.

The Charity has traditionally worked as a Council for Voluntary Service (CVS) to support third sector organisations and community groups in the four localities it operates. Eildon, Tweeddale, Cheviot and Teviot & Liddesdale. To this end it worked as a partner in the Borders Third Sector Interface (TSI) along with Volunteer Centre Borders (VCB), Berwickshire Association for Voluntary Service (BAVs) and Scottish Borders Social Enterprise Chamber (SBSEC). There is a national network of TSIs in every local authority area in Scotland, funded by Scottish Government. We successfully produced a Workplan to meet the Framework requirements as previously set in 2018 by Evaluation Scotland. We monitored and reported collectively on this work to Scottish Government (six monthly returns). The Framework is based around four priorities: Building Intelligence; Voice; Building Capacity; Connect.

The charity put forward this Work Plan not in isolation, but in full recognition of the wider sector that it supported.

Within this plan there are key aims which apply to all TSIs in Scotland:

- a. The charity supports the voluntary sector to grow and develop from a strong and robust foundation.
- b. The charity ensures that voluntary sector organisations have a voice, are heard and are active partners in changing communities for the better.
- c. The charity responds to change, delivers quality services to meet local needs and manages its services effectively.
- d. The charity draws strength from its membership and influences local and national policy.
- e. The charity develops partnership approaches principles and practice.

During 2022-23 the Scottish Government decided that it wished to see the establishment of a new single-organisation TSI. To this end, The Bridge worked with the appointed Interim Chief Executive Officer, Consultants, and the Chief Officers from the three partners to work towards a new single entity Borders TSI. We jointly reviewed our operating model and developed a strategic plan along with new structures. Our statutory partners and public agencies have acknowledged all developments and applauded the work Borders TSI to become a single entity. Regular staff meetings have continued to ensure all staff are fully informed of the TUPE consultation process. Community development and support staff from partner organisations transferred to the new organisation with effect from 1 April 2023.

It is important to note that we maintained our frontline work: Supporting, providing guidance and advice, training, and building capacity with Borders third sector organisations and continuing to have a presence in each of the 4 localities in Scottish Borders and continued to work with Berwickshire Association for Voluntary Organisations in Berwickshire.

This included working closely with our Statutory Partners representing our grassroots organisations and voluntary groups to ensure they are well connected with all changes in the redesign of service delivery.

As from the 1 April 2023 Borders Third Sector Interface T/A Borders Community Action came into being and The Bridge ceased to deliver community development services. Its operations became its three community transport projects (Gala Wheels, Teviot Wheels and Tweed Wheels) and its two thrift shops in Innerleithen and Jedburgh.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Significant activities**

The core charitable activity for the year 2022-23 was operation as a Council for Voluntary Service (CVS) and under this umbrella the charity undertook a number of defined projects for which specific funding was obtained. The charity also operates an accessible community transport service in Central Borders, Roxburgh, and Tweeddale.

The main activity for generating funds is the operation of charity shops in Innerleithen and Jedburgh.

**Volunteers**

The trustees are extremely grateful for the support of the volunteers and management who contribute to the various activities for no reward.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Unrestricted funds were generated through the charitable activities of provision of office services and accommodation to local voluntary organisations, together with charges made for community transport and the social car scheme grant.

Grant funding for core activities and specific purposes are sought from public agencies and grant making trusts.

**The Bridge achievements for 2022/2023**

**Supporting communities:**

The pandemic affected the lives of citizens of Scottish Borders, and we actively worked to support voluntary organisations to adapt and respond to the needs of individuals and communities in providing a programme for recovery. The Bridge offered specialist training in governance for management committees of grassroots organisations and village halls. This was particularly effective in succession planning.

We carried out the following consultations:

- Bridging the Gap through Knowledge Transfer
- Bridging the Gap through Knowledge Transfer Village and Community halls

Building Capacity Community Development: The Bridge provided bespoke individualised sector-specific support.

1:1 support was given to 136 third sector organisations across the four localities supported by The Bridge re: governance and legal structure, business planning, financial sustainability, project development and funding via over 459 interactions of support/guidance This included 27 Borders-wide organisations 19 for Eildon locality, 32 for Cheviot, 24 for Teviot & Liddesdale and 34 for Tweeddale.

- 56 organisations assisted by The Bridge to attract grant funding. Levered in funding of £228,189 during this financial year.
- 43 organisations supported to develop their strategy for generating income. 23 voluntary groups and organisations were assisted to develop projects and apply for funding over the year. 87 organisations were assisted with business planning. 42 individuals attended a total of 6 training sessions.
- Continued to support the development of new groups/organisations including supporting 14 new start-up organisations and 2 organisations supported to wind-up. Supporting organisations to consider their future, including winding up or amalgamating with another similar body. Establishing subsidiary trading companies where the activity is out with charitable purposes.
- Provided support on legal structures and OSCR compliance for 64 organisations, 17 of these conversions to SCIOs. Assisting organisations to be sustainable through income generation. Planned fundraising and grant funding for start-up and step-up.
- Continued to provide the latest information on funding grants and opportunities, training, and new initiatives at a local and national level through ebulletins and regular updates on The Bridge website and daily/weekly updates from each Area Administrator. This was increasingly important for covid recovery specifically with latest guidance from Scottish Government on restrictions and relaxation.
- The Bridge on behalf of Borders TSI submitted the completed 12 monthly Monitoring Response for 2022/23 to Scottish Government.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

The Bridge worked with Borders TSI to represent the wider Third Sector within Community Planning Partnership and on the Health & Social Care Partnership Strategic Steering Group. Throughout this year we worked very closely with all TSI Partners to support voluntary and community groups to engage in Area Partnership Meetings in the five localities in Scottish Borders to ensure the third sector is fully up to date with the changes to the structure and delivery of these meetings and also working with statutory partners on the implementation of assessment panels in each locality for funding applications to the community fund. The Bridge team also attended the Place-Making meetings in the four localities representing the third sector and encouraging local communities to become involved in their future through participating the design and delivery of local services through the Place-Making approach. The Bridge continued to be a member of the Leader Action Group (LAG) and attended regular meetings to assess third sector funding applications.

- The Bridge was also a partner on Community Learning and Development Strategic Partnership and was committed to develop the Third Sector role within Community Learning and Development (CLD) on the activities within the CLD Strategic Plan which identified key priorities demonstrating stronger collaborative work between partners for the wider learning community. We continued to represent the Third Sector on the Commissioning Group for Children & Young People. This involved overseeing the assessment process of each of the generic youth organisations and all commissioned services.
- We continued to deliver an accessible community transport service in Central Borders, Tweeddale, Cheviot and Teviot & Liddesdale (Roxburgh) Areas, and continued with our fundraising activities in all areas to secure funds for replacement vehicles. During 2022/23 we received funding from Transport Scotland for Gala, Teviot, and Tweed Wheels.. This grant is now changed to the Network Support Grant from 1 April 2022. During this financial year we entered into a Service Level Agreement with Scottish Borders Council for the delivery of community transport services. This is both for the funding of social car scheme allowance and community transport block grant. This has also involved regular meetings with Borders Community Transport Providers which includes Berwickshire Association for Voluntary Service (BAVs) and Royal Voluntary Service (RVS) to discuss and review the current SLA.

We have successfully raised funding for a new Community Minibus for Tweed Wheels.

- The Bridge has two Thrift Shops in Innerleithen and Jedburgh both are 100% recycle and reuse. Each shop has a large number of volunteers. Each shop also supports the community transport services and provides an income for community development activities.
- We provided development support and secretariat for the 3 Federations of Village Halls in Peeblesshire, Central Borders, and Roxburgh. 69 Hall committees were given support in managing a community building.
- We provided Guidance for Village Halls on lockdown restrictions and the relaxation of restrictions with latest information from Scottish Government.
- Provided the Secretariat for 8 Federations/village hall meetings/events throughout the year with keynote speakers. These meetings were all held virtually on Zoom.

The Bridge continued to work with village halls on their sustainability by providing guidance and support to individual halls to review their current governance structure and charitable status. A number of Halls are in the process of changing to be a SCIO. We assisted a number of village halls with successful funding applications for refurbishments/ equipment replacement.

The Bridge and BAVS continued to work with all four Federations (95 rural village halls) in support of the individual halls in their areas. The Bridge supported the Federations to discuss future funding and addressing how this money is currently used, providing small amounts of funding in a highly participative process to support these community assets and the c.750 committee members/trustees who manage them. We worked with BAVs and produced new documents to provide a collective framework, along with a draft action Plan and a draft constitution for consultation with all halls and to support the four federations with a collective voice when meeting with the local authority to retain their funding for 2022/23 This work has not progressed in this financial year as much as we would have liked.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

The Bridge actively participated in the TSI network nationally, organised by the TSI Network members. The Bridge attended Chief Officers meetings which again were held via Zoom and actively participated both locally and nationally. Building Intelligence, Voice, Building Capacity and Connect. This work enabled The Bridge to support third sector organisations in all aspects of community development. It allowed for stronger connections and facilitated building the capacity within voluntary and community organisations in all areas. The Bridge represented the interests of the third sector both at local CPP meetings, Health, and Social Care Integration and national Scottish Government/TSI network meetings and Third Sector Thematic Forum Meetings.

**In the area of specific projects, the Bridge:**

- continued to work closely with third sector partners in representing the sector on the Health and Social Care Integration Programme and on the Strategic Steering Group.
- The Bridge continued to support Area Partnership Meetings within each locality area and also local community groups/third sector organisations to ensure their full engagement in the process of setting up Assessment Panels in each area for funding applications to the SBC Community Fund allocated per locality.
- continued to provide administrative support services to our member organisations and local communities in our 3 area offices.
- On-going support by The Bridge for the Scottish Borders Community Councils' Network, ensuring good circulation of information and a collective response, working with their Core Group (management committee/area reps) to have a voice on behalf of their communities.
- 2 meetings attended by The Bridge as a representative, during the period.

The Bridge continued to raise its profile and to promote its services. This was implemented through network meetings, website update and the sharing of information and practice seminars. We continued to develop our marketing and communications to ensure our member organisations and wider third sector organisations were kept informed and up to date with new developments. We continued to provide relevant information and policy changes to our members and partners. Throughout the year we collated and submitted responses on behalf of our members to national and local statutory partners consultations. We supported consultations across Scottish Borders to ensure the engagement of voluntary and community organisations in policy issues such as Anti-Poverty Strategy, and Care Commission, plus changes to Social Work Charging policy for individuals. These consultations ensured the voice of Scottish Borders was fully represented at national level and had a significant impact on influencing policy decisions that may/will impact Scottish Communities.

We supported our Community Transport Partners, attended regular Community Transport Meetings with CT Providers and Scottish Borders Council. The Bridge continues to support Borders Community Transport Services and CT Providers to develop joint working practices for service delivery which will aid the support and development of a business case for the continuation of community transport funding in 2023/24. This project is in partnership with Scottish Borders Council, Berwickshire Association of Voluntary Services and RVS. The overall aim of the project is to put in place a co-ordinated, sustainable approach to community transport provision in Scottish Borders. This work has continued into 2023/24.

The Bridge was awarded £157,000 by UKCRF to develop "Bridging the Gap through Knowledge Transfer". The Bridge in partnership with BAVS worked with asset-based community organisations across the Borders to share skills and experience. The aim of the project was developing the capacity and knowledge transfer with and between community-based organisations in Scottish Borders. A series of 10 weekly workshops were delivered on Greening your Building included energy efficiency and reducing carbon footprint. Workshops on a Digital Learning Centre were also delivered. There was also a learning journey visit to community organisations/village halls to Newcastleton Community Development Trust. We held an end of project conference in Tweed horizons with speakers on funding from National Lottery, Changeworks, CARES, Scottish Borders Council, and workshop providers. The conference had 52 attendees.

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Programme Activity:**

Workshops – 35 Organisations

Energy Audit and Decarbonisation Plans – 20 Organisations

Ideas into Action Conference – 52 attendees

Total: 49 Organisations in 84 activities.

**Fundraising activities**

The charity operated its Roxburgh and Tweeddale charity shops, which continued to support general activities and the transport projects as well as providing volunteering and training opportunities.

**Investment performance**

All funds are held as short-term cash in interest-bearing accounts. Regular reviews are undertaken to review returns.

**FINANCIAL REVIEW**

**Principal funding sources**

For its activities in 2023 The Bridge generated or received total funding of £464,139 (2022 - £352,746).

This principally comprised of £130,765 from the Scottish Government through the Third Sector Interface programme and £43,061 from Scottish Borders Council for the community transport services and other services.

A further £94,925 (2022 - £86,237) was generated from shop trading and £6,498 (2022- £5,617) from the provision of office services and accommodation.

**Reserves policy**

The Bridge recognises the need to have reserves to meet commitments in the event of income sources being lost or its activities terminating.

The Bridge has a policy of retaining unrestricted reserves that are adequate to:

1. Sustain the company for a period of 3 months if all other funding sources were terminated.
2. Pay any costs incurred if The Bridge were to cease operating.

The Bridge will take reasonable steps to ensure this level of reserves is achieved and maintained but its ability to do so will inevitably be limited by the sources of funding available to it. This policy will be reviewed annually at the time of the Annual Accounts being examined.

**FUTURE PLANS**

This is the last Trustees Report for The Bridge on community development and all the support we have provided to communities and third sector organisations in Scottish Borders over the years.

As previously indicated in this report, from 1 April 2023 the Scottish Government will now fund a single entity - Borders Community Action as the TSI for the Scottish Borders. It will support the 5 localities and the local communities/third sector organisation as well as representing the sector with statutory partners. Accordingly, The Bridge transferred its community development team to Borders Community Action with effect from 1 April 2023.

The Bridge is working in 2023/2024 with Berwickshire Association for Voluntary Service (BAVS) to repurpose itself into a Borders-wide Community Transport Organisation (Borders Wheels). Subject to members' approval, BAVS will transfer its Berwickshire Wheels project, including vehicles and staff, and The Bridge will be renamed Borders Wheels and adopt a new constitution. Morag Walker, who has been The Bridge's CEO since its formation in 2007, is shortly taking a very well-deserved retirement, and the organisation is seeking to appoint a new CEO. Morag leaves with the board's heartfelt thanks for steering the ship so well over the last 16 years, and for having delayed her retirement by several months to see through the transition to The Bridge's new incarnation.

The Bridge recognises the importance of maintaining and developing key relationships with the community, peers, partners, and funders as the platform for everything we do.



**Report of the Trustees  
for the Year Ended 31 March 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association.

**Organisational structure**

The charities' structure consists of Members and Trustees. Members have the right to attend the Annual General Meeting and appoint the Trustees under the terms of the Memorandum and Articles of Association. The Trustees control and supervise the day-to-day activities of the charity.

The members shall consist of the subscribers to the Memorandum and Articles of Association and such other persons as are admitted to membership under articles 3 to 7 of the Articles of Association. There is also a finance sub-committee which meets as required.

**Related parties**

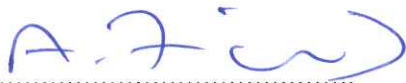
Travel expenses are reimbursed to trustees. An honorarium is offered to the Treasurer.

**MEMBERS LIABILITY**

The trustees of the charity guarantee to contribute an amount of £1 to the assets of the charity in the event of winding up.

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

Approved by order of the board of trustees on 30/10/2023 and signed on its behalf by:



.....  
A H Findlay - Trustee

**Independent Examiner's Report to the Trustees of  
Scottish Borders Community Development Company**

I report on the accounts for the year ended 31 March 2023 set out on pages nine to twenty one.

**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 (as amended). 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.



Caroline JA Tice  
The Institute of Chartered Accountants of Scotland

Douglas Home & Co Ltd  
Chartered Accountants  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

Date: 30/10/23

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	10,789	-	10,789	6,128
<b>Charitable activities</b>					
Support Services	5	140,516	-	140,516	184,913
Transport Services		43,061	170,429	213,490	73,194
Other trading activities	3	94,925	-	94,925	86,237
Investment income	4	1,785	-	1,785	106
Other income		<u>2,634</u>	<u>-</u>	<u>2,634</u>	<u>2,168</u>
<b>Total</b>		<u>293,710</u>	<u>170,429</u>	<u>464,139</u>	<u>352,746</u>
<b>EXPENDITURE ON</b>					
Raising funds		56,759	490	57,249	57,836
<b>Charitable activities</b>					
Support Services		179,929	93	180,022	179,083
Transport Services		<u>24,764</u>	<u>196,050</u>	<u>220,814</u>	<u>104,238</u>
<b>Total</b>		<u>261,452</u>	<u>196,633</u>	<u>458,085</u>	<u>341,157</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	16	<u>32,258</u> <u>(17,644)</u>	<u>(26,204)</u> <u>17,644</u>	<u>6,054</u> <u>-</u>	<u>11,589</u> <u>-</u>
<b>Net movement in funds</b>		14,614	(8,560)	6,054	11,589
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>147,924</u>	<u>114,028</u>	<u>261,952</u>	<u>250,363</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>162,537</u>	<u>105,469</u>	<u>268,006</u>	<u>261,952</u>

Statement of Financial Position  
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	3,000	14,915	17,915	34,762
<b>CURRENT ASSETS</b>					
Debtors	14	16,307	10,446	26,753	43,199
Cash at bank and in hand		<u>207,733</u>	<u>82,361</u>	<u>290,094</u>	<u>229,649</u>
		224,040	92,807	316,847	272,848
<b>CREDITORS</b>					
Amounts falling due within one year	15	(64,503)	(2,253)	(66,756)	(45,658)
		<u>159,537</u>	<u>90,554</u>	<u>250,091</u>	<u>227,190</u>
<b>NET CURRENT ASSETS</b>					
		<u>159,537</u>	<u>90,554</u>	<u>250,091</u>	<u>227,190</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>162,537</u>	<u>105,469</u>	<u>268,006</u>	<u>261,952</u>
<b>NET ASSETS</b>					
		<u>162,537</u>	<u>105,469</u>	<u>268,006</u>	<u>261,952</u>
<b>FUNDS</b>	16				
Unrestricted funds				162,537	147,924
Restricted funds				<u>105,469</u>	<u>114,028</u>
<b>TOTAL FUNDS</b>				<u>268,006</u>	<u>261,952</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

Scottish Borders Community Development Company  
Trading as The Bridge

Statement of Financial Position - continued  
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

30/10/2023



.....  
A H Findlay - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

<b>2. DONATIONS AND LEGACIES</b>		31/3/23	31/3/22
		£	£
Donations		<u>10,789</u>	<u>6,128</u>
<b>3. OTHER TRADING ACTIVITIES</b>		31/3/23	31/3/22
		£	£
Shop income - Roxburgh		38,990	31,825
Shop income - Tweeddale		<u>55,935</u>	<u>54,412</u>
		<u>94,925</u>	<u>86,237</u>
<b>4. INVESTMENT INCOME</b>		31/3/23	31/3/22
		£	£
Deposit account interest		<u>1,785</u>	<u>106</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		31/3/23	31/3/22
		£	£
Grants received	Support Services	130,765	176,376
Membership	Support Services	3,253	2,920
Offices	Support Services	4,945	4,085
Photocopying	Support Services	1,553	1,532
Grants received	Transport services	170,429	57,018
Social car schemes	Transport services	<u>43,061</u>	<u>16,176</u>
		<u>354,006</u>	<u>258,107</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Support Services	149,176	30,846	180,022
Transport Services	<u>134,691</u>	<u>86,123</u>	<u>220,813</u>
	<u>283,837</u>	<u>116,969</u>	<u>400,836</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31/3/23 £	31/3/22 £
Staff costs	183,331	156,679
Rates and water	2,829	1,524
Rent	27,103	27,547
Light and heat	7,648	6,902
Vehicle running costs	34,624	21,285
Consultancy	-	9,445
Staff training	-	600
Volunteer travel exp	5,665	3,960
Staff mileage	760	652
Repairs & renewals	2,629	809
Event costs	38	-
Photocopier	998	778
Subscriptions	1,396	1,273
Depreciation	<u>16,846</u>	<u>16,855</u>
	<u>283,867</u>	<u>248,309</u>

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Support Services	24,527	6,319	30,846
Transport Services	<u>82,715</u>	<u>3,407</u>	<u>86,122</u>
	<u>107,242</u>	<u>9,727</u>	<u>116,969</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

**Management**

	Transport Services	Support Services	31/3/23 Total activities	31/3/22 Total activities
	£	£	£	£
Insurance	631	1,171	1,802	2,910
Telephone	1,354	2,516	3,870	3,413
Postage, stationery & printing	107	3,945	4,052	3,096
Advertising	640	1,240	1,880	-
Sundries	580	2,236	2,816	1,209
Computer expenses	4,500	5,351	9,851	7,673
Cleaning	717	1,331	2,048	2,069
Professional fees	-	2,263	2,263	-
Photocopying	814	1,476	2,290	1,397
Bookkeeping	1,528	2,837	4,365	4,659
Consultancy	71,758	-	71,758	125
Bank charges	86	161	247	156
	<u>82,715</u>	<u>24,527</u>	<u>107,242</u>	<u>26,707</u>

**Governance costs**

	Transport Services	Support Services	31/3/23 Total activities	31/3/22 Total activities
	£	£	£	£
Wages	529	983	1,512	1,512
Social security	51	93	144	143
Independent examination fee	1,461	2,714	4,175	3,975
Payroll administration	538	998	1,536	1,422
Shop honorarium	490	910	1,400	1,250
Committee meetings & costs	339	621	960	3
	<u>3,408</u>	<u>6,319</u>	<u>9,727</u>	<u>8,305</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	<u>16,847</u>	<u>16,857</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year A H Findlay (Trustee) received an honorarium of £1,250 (2022 - £1,250).

11. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	206,016	188,848
Social security costs	9,182	6,473
Other pension costs	<u>4,272</u>	<u>3,998</u>
	<u>219,470</u>	<u>199,319</u>

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

	31/3/23	31/3/22
Administration	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6,128	(3)	6,125
<b>Charitable activities</b>			
Support Services	179,651	5,262	184,913
Transport Services	16,176	57,021	73,197
Other trading activities	86,237	-	86,237
Investment income	106	-	106
Other income	<u>1,868</u>	<u>300</u>	<u>2,168</u>
<b>Total</b>	<u>290,166</u>	<u>62,580</u>	<u>352,746</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
Raising funds	57,836	-	57,836
<b>Charitable Activities</b>			
Support Services	165,513	13,570	179,083
Transport Services	26,091	78,147	104,238
	<u>165,513</u>	<u>13,570</u>	<u>179,083</u>
<b>Total</b>	<u>249,440</u>	<u>91,717</u>	<u>341,157</u>
<b>NET INCOME/(EXPENDITURE)</b>	40,726	(29,137)	11,589
<b>Transfers between funds</b>	<u>15,242</u>	<u>(15,242)</u>	<u>-</u>
<b>Net movement in funds</b>	55,968	(44,379)	11,589
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	91,956	158,407	250,363
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>147,924</u>	<u>114,028</u>	<u>261,952</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2022	19,088	263,072	282,160
Additions	-	-	-
Disposals	<u>-</u>	<u>(46,996)</u>	<u>(46,996)</u>
At 31 March 2023	<u>19,088</u>	<u>216,076</u>	<u>235,164</u>
<b>DEPRECIATION</b>			
At 1 April 2022	12,731	234,667	247,398
Charge for year	2,357	14,490	16,847
Eliminated on disposal	<u>-</u>	<u>(46,996)</u>	<u>(46,996)</u>
At 31 March 2023	<u>15,088</u>	<u>202,161</u>	<u>217,249</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>4,000</u>	<u>13,915</u>	<u>17,915</u>
At 31 March 2022	<u>6,357</u>	<u>28,405</u>	<u>34,762</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade debtors	11,436	17,320
VAT	5,591	2,976
Prepayments and accrued income	<u>9,726</u>	<u>22,903</u>
	<u>26,753</u>	<u>43,199</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	34,039	15,615
Social security and other taxes	3,371	2,782
Other creditors	25,011	22,977
Accruals and deferred income	<u>4,335</u>	<u>4,282</u>
	<u>66,756</u>	<u>45,658</u>

16. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	147,924	32,257	(17,644)	162,537
<b>Restricted funds</b>				
Teviot Wheels	66,403	(12,988)	-	53,415
Tweed Wheels	11,477	5,695	25,000	42,172
Gala Wheels	38,440	(28,558)	-	9,882
UK Community Renewal Fund	<u>(2,292)</u>	<u>9,648</u>	<u>(7,356)</u>	<u>-</u>
	<u>114,028</u>	<u>(26,203)</u>	<u>17,644</u>	<u>105,469</u>
<b>TOTAL FUNDS</b>	<u>261,952</u>	<u>6,054</u>	<u>-</u>	<u>268,006</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	293,710	(261,453)	32,257
<b>Restricted funds</b>			
Teviot Wheels	14,731	(27,719)	(12,988)
Tweed Wheels	30,514	(24,819)	5,695
Gala Wheels	7,946	(36,504)	(28,558)
UK Community Renewal Fund	<u>117,238</u>	<u>(107,590)</u>	<u>9,648</u>
	<u>170,429</u>	<u>(196,632)</u>	<u>(26,203)</u>
<b>TOTAL FUNDS</b>	<u>464,139</u>	<u>(458,005)</u>	<u>6,054</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	91,956	40,726	15,242	147,924
<b>Restricted funds</b>				
Teviot Wheels	77,158	(10,755)	-	66,403
Tweed Wheels	718	(5,743)	16,502	11,477
Citizens Panel	30,871	873	(31,744)	-
Gala Wheels	49,660	(11,220)	-	38,440
UK Community Renewal Fund	<u>-</u>	<u>(2,292)</u>	<u>-</u>	<u>(2,292)</u>
	<u>158,407</u>	<u>(29,137)</u>	<u>(15,242)</u>	<u>114,028</u>
<b>TOTAL FUNDS</b>	<u>250,363</u>	<u>11,589</u>	<u>-</u>	<u>261,952</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	290,166	(249,440)	40,726
<b>Restricted funds</b>			
Teviot Wheels	16,930	(27,685)	(10,755)
Tweed Wheels	10,157	(15,900)	(5,743)
Citizens Panel	5,262	(4,389)	873
Gala Wheels	14,462	(25,682)	(11,220)
UK Community Renewal Fund	<u>15,769</u>	<u>(18,061)</u>	<u>(2,292)</u>
	<u>62,580</u>	<u>(91,717)</u>	<u>(29,137)</u>
<b>TOTAL FUNDS</b>	<u>352,746</u>	<u>(341,157)</u>	<u>11,589</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	91,956	72,983	(2,402)	162,537
<b>Restricted funds</b>				
Teviot Wheels	77,158	(23,743)	-	53,415
Tweed Wheels	718	(48)	41,502	42,172
Citizens Panel	30,871	873	(31,744)	-
Gala Wheels	49,660	(39,778)	-	9,882
UK Community Renewal Fund	<u>-</u>	<u>7,356</u>	<u>(7,356)</u>	<u>-</u>
	<u>158,407</u>	<u>(55,340)</u>	<u>2,402</u>	<u>105,469</u>
<b>TOTAL FUNDS</b>	<u>250,363</u>	<u>17,643</u>	<u>-</u>	<u>268,006</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	583,876	(510,893)	72,983
<b>Restricted funds</b>			
Teviot Wheels	31,661	(55,404)	(23,743)
Tweed Wheels	40,671	(40,719)	(48)
Citizens Panel	5,262	(4,389)	873
Gala Wheels	22,408	(62,186)	(39,778)
UK Community Renewal Fund	<u>133,007</u>	<u>(125,651)</u>	<u>7,356</u>
	<u>233,009</u>	<u>(288,349)</u>	<u>(55,340)</u>
<b>TOTAL FUNDS</b>	<u><u>816,885</u></u>	<u><u>(799,242)</u></u>	<u><u>17,643</u></u>

Details of the purpose of each restricted fund is as follows:

**Teviot Wheels** - Development of Community Accessible Transport Project including funding for replacement vehicle in the Roxburgh area.

**Tweed Wheels** - Development of Community Accessible Transport Project in the Tweeddale area.

**Citizens Panel** - Partnership project with Social Work to set up 5 Citizens Panels.

**Gala Wheels** - Development of Community Accessible Transport Project in the Central Borders area.

**UK Community Renewal Fund** – A project in partnership with BAVS to develop ‘Bridging the Gap through Knowledge Transfer’ with asset-based community organisations across the Borders.

17. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from that of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £7,757 (2022 - £5,086). Contributions totalling £775 (2022 - £2,496) were payable to the fund at the balance sheet date and are included in other creditors.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	10,789	-	10,789	6,128
<b>Other trading activities</b>				
Shop income - Roxburgh	38,990	-	38,990	31,825
Shop income - Tweeddale	<u>55,935</u>	<u>-</u>	<u>55,935</u>	<u>54,412</u>
	94,925	-	94,925	86,237
<b>Investment income</b>				
Deposit account interest	1,785	-	1,785	106
<b>Charitable activities</b>				
Membership	3,253	-	3,253	2,920
Social car schemes	43,061	-	43,061	16,176
Offices	4,945	-	4,945	4,085
Photocopying	1,553	-	1,553	1,532
Grants received	<u>130,765</u>	<u>170,429</u>	<u>301,194</u>	<u>233,394</u>
	183,577	170,429	354,006	258,107
<b>Other income</b>				
Other income	<u>2,634</u>	<u>-</u>	<u>2,634</u>	<u>2,168</u>
<b>Total incoming resources</b>	293,710	170,429	464,139	352,746
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Staff costs	32,651	-	32,651	39,779
Social security	1,198	-	1,198	852
Pensions	634	-	634	354
Premises costs	17,455	-	17,455	13,858
Other direct costs	4,728	-	4,728	2,993
Bad debts	<u>93</u>	<u>490</u>	<u>583</u>	<u>-</u>
	56,759	490	57,249	57,836
<b>Charitable activities</b>				
Wages	111,901	59,952	171,853	147,557
Social security	6,406	1,434	7,840	5,478
Pensions	2,917	721	3,638	3,644
Rates and water	2,829	-	2,829	1,524
Carried forward	<u>124,053</u>	<u>62,107</u>	<u>186,160</u>	<u>158,203</u>



**Scottish Borders Community Development  
Company  
Trading as The Bridge**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
<b>Charitable activities</b>				
Brought forward	124,053	62,107	186,160	158,203
Rent	27,103	-	27,103	27,547
Light and heat	7,648	-	7,648	6,902
Vehicle running costs	-	34,624	34,624	21,285
Consultancy	-	-	-	9,445
Staff training	-	-	-	600
Volunteer travel exp	11	5,654	5,665	3,960
Staff mileage	760	-	760	652
Repairs & renewals	2,511	118	2,629	809
Event costs	38	-	38	-
Photocopier	998	-	998	778
Subscriptions	1,103	293	1,396	1,273
Fixtures and fittings	1,757	600	2,357	2,366
Motor vehicles	-	14,489	14,489	14,489
	<u>165,982</u>	<u>117,885</u>	<u>283,867</u>	<u>248,309</u>
<b>Support costs</b>				
<b>Management</b>				
Insurance	1,802	-	1,802	2,910
Telephone	3,870	-	3,870	3,413
Postage, stationery & printing	3,945	107	4,052	3,096
Advertising	1,240	640	1,880	-
Sundries	2,236	580	2,816	1,209
Computer expenses	5,351	4,500	9,851	7,673
Cleaning	2,048	-	2,048	2,069
Professional fees	2,263	-	2,263	-
Photocopying	2,277	13	2,290	1,397
Bookkeeping	4,365	-	4,365	4,659
Consultancy	-	71,758	71,758	125
Bank charges	247	-	247	156
	<u>29,644</u>	<u>77,598</u>	<u>107,242</u>	<u>26,707</u>
<b>Governance costs</b>				
Wages	1,512	-	1,512	1,512
Social security	144	-	144	143
Independent examination fee	4,175	-	4,175	3,975
Payroll administration	1,536	-	1,536	1,422
Shop honorarium	1,400	-	1,400	1,250
Committee meetings & costs	301	659	960	3
	<u>9,068</u>	<u>659</u>	<u>9,727</u>	<u>8,305</u>
Total resources expended	<u>261,453</u>	<u>196,632</u>	<u>458,085</u>	<u>341,157</u>
<b>Net income</b>	<u>32,257</u>	<u>(26,203)</u>	<u>6,054</u>	<u>11,589</u>

This page does not form part of the statutory financial statements