

**REGISTERED COMPANY NUMBER: SC381152 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC016309**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2022**  
**for**  
**The Berwickshire Association**  
**for Voluntary Service**

Gall Robertson CA  
Tweedside Park  
Tweedbank  
Galashiels  
Selkirkshire  
TD1 3TE

**The Berwickshire Association  
for Voluntary Service**

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for the Year Ended 31 March 2022**

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**The Berwickshire Association  
for Voluntary Service**

**Report of the Trustees  
for the Year Ended 31 March 2022**

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 2022. 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Berwickshire Association for Voluntary Service (BAVS) is an independent voluntary organisation, engaging and nurturing communities to be part of a society where we can all make a difference to the causes we believe in. Our mission is to help voluntary organisations and volunteers to make the biggest difference they can.

The principal aim of the charity is to advance community development by promoting the voluntary sector and the effectiveness and efficiency of community organisations charities by:

- > Supporting voluntary sector voices enabling them to be heard
- > Building capacity in the 3rd sector in the Borders
- > Identifying and promoting projects based on community need
- > Fostering a collaborative culture
- > Maximising resources by working in partnership

**Significant activities**

In order to carry out our mission and meet our ambitious aims, we have adopted the following values to help shape out culture and guide our actions:

We will:

- > Use evidence - we base what we say and do on the best research and our members' experiences
- > Be creative - we explore new ideas and approaches, looking to identify what will add real value
- > Be collaborative - we work with our members and partners to achieve the optimal outcomes
- > Work with integrity - we are open and honest and do what we believe is best for our members, volunteers and the voluntary sector
- > Be inclusive - we value diversity and work to make sure that opportunities are open to all

The Common thread in all our activities is that we are there to enable people to help themselves both directly by, giving advisory, development and funding support and indirectly by building capacity and providing a voice for the voluntary sector.

Our main focus is on enabling voluntary organisations to respond to identified needs within our essentially rural environment. We provide a direct service to the people of Berwickshire through the operation of Wheels which provides transport for those without easy access to affordable safe transport when they need it.

**Public benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Office of the Scottish Charity Regulator in exercising their powers or duties.

**The Berwickshire Association  
for Voluntary Service**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**COVID-19 Recovery 2021-2022**

This year, we have focused on recovering from the impact that COVID-19 continues to have on our own operations and on the wider third sector and Berwickshire communities.

We immediately recognised the support required to rebuild community life, as many activities in communities ceased because of the pandemic. Village halls continued to be the 'go to' place' for communities in Berwickshire. A plan to make sure they were included in the recovery process for the benefit of local people, and to guarantee their existence in a world post-pandemic, was fundamental. We delivered a consultation that evidenced the need to re-start community activities and, as a result, received funding from the National Lottery to start the Bavs About Berwickshire project. We also managed to create the Berwickshire Alliance, a coalition of third sector organisations working together to fill gaps in services and provision and improve the quality of life of those living in the region.

Additionally, we had a strong focus on ensuring that we continue to be an exemplar organisation to the sector. As a result, we undertook the following:

- Reviewed of our policies and procedures
- Joined Living Wage scheme
- Adopted policies on Menopause, Cyber Security, Financial Controls and worked towards creating environmental policies
- Updated the Staff & Volunteers Handbook to reflect working from home and flexible working practices
- Implemented the Epos system in our shops
- Became an accredited Living Wage Employer
- Replaced Sage with Xero accounting software
- Created a new website with a restricted area for our member organisations.
- Took part in the Pilotlight mentoring programme for strategy development

**Bavs About Berwickshire Project**

The Bavs About Berwickshire is a two-year project that offers a strategic opportunity to create a pragmatic, but people-centred, response to local need. In a rural area, the project has been focusing on recovery and rebuilding of community life. This has helped to reduce isolation, improve mental health and wellbeing, develop community connections and expand services. In year 1, the project worked to engage with the sector and communities and provide opportunities for people to take part in community life. A total of 24 events/activities were organised in partnership with other organisations across Berwickshire, with 336 people attending and 62 volunteers supporting these events and activities.

**The Berwickshire Alliance**

We received funding to pilot an innovative approach to building collaboration and partnership working to help sustain the third sector in Berwickshire, and to strengthen its capacity and capability. Clear aims and objectives were defined for the Alliance, which included the ability to build on existing resources, share intelligence and foster the culture of collaboration. Through the development of a strategic but operational Alliance, the quality of life across Berwickshire would be improved. This would allow access to support that would reduce isolation and loneliness, address some of the issues associated with rural poverty, and improve mental and physical health and wellbeing. The 6 months pilot initiative resulted in 5 network meetings and 6 one-to-one meetings. The outcome was the Alliance expanding to 45 new member organisations. Together, we managed to secure £53K from the Communities Recovery Fund phase 2 to pilot the initiative and fund initial activities by members.

Additionally, supporting organisations through information sharing, particularly in relation to funding opportunities and restricted deadlines for application, helped to build narrative and avoid duplication, and increased the success rate of applications. A good example of this approach is in relation to the Communities Mental Health and Wellbeing Fund. In Berwickshire, 5 organisations benefited directly from information, intelligence and support provided, which resulted in £150,044.00 obtained. We also received an offer to take part in the Dumfries and Galloway Geo App, a directory of third sector organisations.

**The Berwickshire Association  
for Voluntary Service**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**NHS Partnership and Village Halls**

In January, we started working with NHS Borders to distribute lateral flow tests to rural communities across Berwickshire. The scheme was very successful, and halls appreciated the trust given to them to manage this distribution for their own communities. It has also strengthened our relationship with the halls and has been a good piece of cross-sectoral working between NHS Borders and the third sector. A total of 21,560 lateral flow tests were distributed to 15 village halls, reaching those most isolated in our rural communities.

**Building Capacity**

We continued to engage with the third sector and people in communities digitally, gradually moving to more face-to-face activities. We offered tailored support to community groups and village halls with up-to-date COVID-19 safety guidance. A training needs analysis was undertaken, which enabled us to identify the needs of the sector and plan our training and events programme accordingly. A total of 41 training and events sessions were delivered, either online or face-to-face to 147 beneficiaries. Individual support with funding, governance, volunteering and policy advice was delivered to 72 organisations.

**Shops Reopening**

In April 2021, our shops reopened, and our managers and volunteers returned to work. Limits on the number of people in each shop, as well as contingencies for safety such as masks, distancing and donations quarantine, were still in force. We implemented a new EPOS system. Like many organisations, COVID-19 had an impact on the number of volunteers. Nevertheless, across the 3 shops, a total of 36,884Kg of items was saved from ending in landfill, with 31% being recycled or upcycled. Our volunteers continued to provide an outstanding service to the shops, combining in 6,900 volunteering hours.

We secured in partnership with Scottish Borders Council to pilot an initiative at Duns Recycling facility to help reduce waste and maintain items in the economy for longer.

**Berwickshire Wheels**

Our Berwickshire Wheels service continued to be affected by COVID-19, with journeys reduced. Group bookings slowly started again in September. Despite losing some volunteers, we continued to work hard to provide door to door transport in Berwickshire, resulting in a total of 3,940 people benefitting from our services with 111 of them being wheelchair users. A total of 46,111 miles were covered with 2,683 hours of volunteering time dedicated to our passengers.

Our Wheels services played a fundamental role in supporting the COVID-19 vaccination programme, providing transport to 114 people most at risk.

The What Wheely Matters project report was published and identified risks, gaps in services and possibilities for community transport solutions in the Scottish Borders. We also produced a short film, highlighting these issues and looking at creative solutions emerging from communities.

As a result of the What Wheely Matters conversations, we received funding to pilot an electric bike scheme in Duns, and to purchase two solar powered bike lockers based at Southfield Community Centre.

We started our transition to Net Zero with two new electric vehicles and have been selected as 1 of 11 community transport pilot studies across Scotland for DTAS (Development Trust Association Scotland).

**Third Sector Interface**

The key piece of work as part of the Borders Third Sector Interface (TSI) has been the Borders TSI Re-imagined programme. The process has been facilitated by Beverly Francis and associates from Kirkmillan consultancy. A proposal for the Borders TSI construct is has been submitted to the Scottish Government. The TSI partner organisations - Bavs, The Bridge and Volunteer Centre Borders - all agreed that a new entity would be a better option than a partnership. An independent Chair has been appointed and an interim Chief Officer will be employed to continue this piece of work from July 2022. Other strategic work included:

NHS Community Benefits Gateway - partnership with NHS Borders to develop communications and assess submissions.

Place Making - we are part of the subgroup reviewing place making plans with Scottish Borders Council.

**The Berwickshire Association  
for Voluntary Service**

**Report of the Trustees  
for the Year Ended 31 March 2022**

Berwickshire Area Partnership - we worked with key stakeholders to review the Berwickshire Area Partnership and the Community Fund.

South of Scotland Enterprise (SOSE) - regular bi-monthly meetings with SOSE to share information and knowledge, as well as ad-hoc based on the needs of supported projects.

Health and Social Care Partnership - we were appointed as the Borders TSI representative on the Integration Joint Board and worked with Borders Care Voice and the Alliance to deliver 3 Health and Social Care Forums.

Digital Inclusion - we worked with SCVO Digital Inclusion team as a pilot area to identify local provision and solutions in Berwickshire. This piece of work is still under way.

## **FINANCIAL REVIEW**

### **Financial position**

Charitable funds have increased in the 21/22 year to £315,144 (from £241,055 on 31/03/21). There are three main factors which have led to the improvement in funds: (1) continued high success rate in grant applications leading to more available funds for projects which were still in progress at the FYE (2) Careful management of overheads including staffing levels (3) Improved financial performance of the shops and business recovery post covid.

This was the 2nd year of increasing charitable funds following a sustained period of decline in funds over six years. The current charitable funds include £178,632 restricted (31/3/21 £127,880) and £136,512 unrestricted (31/3/21 £113,175) comprising both cash and fixed assets. The unrestricted fund includes the Adapt and Thrive Fund which has been designated for service adaptation and improvement in response to the Covid pandemic.

The unrestricted reserves at 31/3/22 were £82,674 (31/3/21, £72,795) including £33,506 in the unrestricted Adapt and Thrive Fund which has been designated for service adaptation and improvement in response to the Covid pandemic. The available reserves of £44,639 constitutes approximately 5 months of core overheads for the organisation, in line with our target reserve level of 3 - 6 months.

Our closing net cash balance stands at £276,444, as compared to £232,508 in March 2021. This cash figure includes the balance of a £50,000 government backed loan and £142,320 held for restricted purposes.

Bavs has operated the new financial policy from 2021 throughout the year and continues to review and affect updates as required.

The financial position is monitored on a regular and timely basis through monthly reporting to the board.

### **Borrowing**

Bavs took advantage of the government backed Business Bounce Back loan scheme to borrow £50,000 from RBS in August 2020 in case of unexpected cash shortfalls. Interest (2.5%) and capital repayments commenced in August 2021. Although there are no cash shortfalls forecast, the directors decided not to repay the loan early, until a clear picture has been established of changes which might take place in the TSI structure.

### **Reserves policy**

The trustees are committed to using Bavs' financial resources for the benefit of our Berwickshire communities. Our policy is to hold 3 - 6 months of overheads in reserve. At the year end, reserves were £44,639 (2021 - £26,288) and these exclude unrestricted fixed assets of £53,838 (2021 - £46,507)

### **Going concern**

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern and the accounts have been prepared on that basis.

**The Berwickshire Association  
for Voluntary Service**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**FINANCIAL REVIEW**

We would like to acknowledge the work and financial support of the organisations which have provided grants to Bavs during the year: Bank Of Scotland Reach, The National Lottery Awards for All, Financial Inclusion Fund 2, Scottish Borders Council Community Fund, Blackhill Community Fund, Community Based Adult Learner Recovery Fund (CBAL), Robertsons Trust - Community Vehicle Grant, COMOUK, Scottish Borders Council Queen's Platinum Jubilee, Data Lab - Employer Fund, Scotland Loves Local - Ebikes, and SSE Renewables.

**FUTURE PLANS**

- Borders TSI: Bavs is working with partner organisations to restructure the Borders TSI to be more effective for the third sector in Berwickshire and across the Borders. This brings some uncertainty around Bavs' role in future TSI work and access to the associated funding. In 2021-22 the TSI funding was around 10% of our total funding. We have adopted a conservative approach to staffing during 2021-22 and the start of 2022-23 to keep overheads down and allow greater flexibility over future arrangements. Both the staff team and board have met to look at strategic options for 2022-23 with different TSI outcomes. In any eventuality, we are confident that we still have a role in supporting Berwickshire community organisations and funding this work - even if the picture with the TSI looks very different.

- Community Transport: We are working to electrify our fleet - predominantly through grant funding. This will reduce overhead costs, making our service more economically as well as environmentally sustainable.

- Shops: on our journey to Zero Waste, we are looking at ways which we can become more efficient for the benefit our organisation, our customers and the planet. We are still looking at adopting energy efficient measures at our Eyemouth Shop and develop new practices and campaigns to support behaviour change towards buying second-hand, reuse and recycle materials. With improved technology and staff training, the shops are operating more effectively. Our next step is to implement a Gift Aid for donated goods system to increase the funds available to the charity from the support of our donors.

**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.

**Charity constitution**

It was registered under the Companies Act 2006 on 29th June 2010 and its governing constitution is its Articles of Association. In 2010 the charity assumed the assets and undertaking of the Berwickshire Association for Voluntary Service, an unincorporated association which had been a charity since 1 June 1972.

**Recruitment and appointment of new trustees**

Trustees are either elected by the members or co-opted by the Board subject to confirmation at the next AGM. On appointment trustees are currently inducted into the charity's policies and procedures by the Chairman and the Executive Officer. It has been decided to formalise the induction process as part of an on-going review of governance best practice.

**The Berwickshire Association  
for Voluntary Service**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The management of the charity is the responsibility of its Board of Trustees who are elected and co-opted according to the terms of the Articles of Association.

The Board oversees the charity's activities and is responsible for the charity's strategy, policy and governance. The Board meets each calendar month. The Executive Officer has operational responsibility for the charity as a whole and reports to the Board.

The Board appoints sub-committees as required to advise on specific areas of management. These sub-committees report to the Main Board. There are currently two:

Finance and Fundraising has responsibility for financial reporting to the Board. The remit for this sub-committee is to be expanded to include responsibility for identifying new income sources and ensuring that we comply with fund givers' requirements.

Charity Shops sub-committee was set up to consider ways in which the management of the shops, the shop managers and the volunteers could be optimised and the value added to the community maximised.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC381152 (Scotland)

**Registered Charity number**

SC016309

**Registered office**

55 Newtown Street  
Duns  
BERWICKSHIRE  
TD11 3AU

**Trustees**

B Sweenie Director  
G W Megahy Retired  
Mrs M Romanes Pharmacist  
R Landon Director  
M Wilson Retired  
L Wood Development manager  
M P M Tennant HR Professional  
D Nimmo Retired (appointed 6.10.21)  
N Woodhead Retired (appointed 6.10.21)  
C Easton Retired (appointed 17.11.21)  
R C Hamilton Student (appointed 9.11.21)

**Independent Examiner**

Pamela Baillie  
Chartered Accountant (ICAS)  
Gall Robertson CA  
Tweedside Park  
Tweedbank  
Galashiels  
Selkirkshire  
TD1 3TE

**Executive Officer**

J Amaral

**The Berwickshire Association  
for Voluntary Service**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Adviser**

Councillor John Greenwell SBC

**FUNDS HELD AS CUSTODIAN FOR OTHERS**

The Charity is acting as a custodian trustee for a project that is not constituted a group. The assets which are included within Cash at bank in the accounts are held by the charity, in safe custody, within its bank accounts.

The name and objectives of the project are as follows:

**Hygge Club**

The Hygge club is supported by BAVS to develop their governance and become constituted as well as with the management of funds.

Creditor balance due at year end: £116 (2021 - £66).

**FIF Good Food Partnership**

This group worked with Scottish Borders Council to obtain this fund in order to support local charities operating in Eyemouth around food crisis response. They worked with the community and NHS Healthy Living Network to identify priorities, the funds were allocated as per Eyemouth Good Food Partnership agreement. Money has been dispersed to Splash for the development of the larder, Links Eyemouth and the Food Bank.

Creditor balance due at year end: £4,605 (2021 - £4,150).

**Supporting Communities Lottery Grant**

A total of £64,000 was obtained and re-distributed to local charities operating in Berwickshire during the COVID19 pandemic. This enabled local charities to respond to the crisis offering support to Berwickshire residents. The supported ranged from food provision to children and families support, mental health and wellbeing, risk assessment, support to charity leaders and organisations working to alleviate loneliness and isolation with the provision of digital devices/activities to those most at risk in our communities. A film was produced which highlighted all the good work that happened during the COVID19 pandemic across our Berwickshire communities, documenting a legacy of community activism and resilience.

Creditor balance due at year end: £5,485 (2021 - £6,985).

**BFVH**

Support to the Berwickshire Federation of Village Halls has been provided with admin, grant support, information and risk-assessments for hall use during the pandemic. BAVS supported all Village Halls to apply for Small Grant Business closure and distributed small grants to ensure Village Halls could cover their ongoing bills during the pandemic since all halls were forced to close. This helped Berwickshire Village Halls to offset the losses incurred as a result of the impact COVID19.

Creditor balance due at year end: £823 (2021 - NIL).

Approved by order of the board of trustees on 3 October 2022 and signed on its behalf by:

*Marshall Wilson*

M Wilson - Trustee

**Independent Examiner's Report to the Trustees of  
The Berwickshire Association  
for Voluntary Service**

I report on the accounts for the year ended 31 March 2022 set out on pages nine to twenty three.

**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.

*Pamela S. Baillie*

Pamela Baillie  
Chartered Accountant (ICAS)  
Gall Robertson CA  
Tweedside Park  
Tweedbank  
Galashiels  
Selkirkshire  
TD1 3TE

19 October 2022

**The Berwickshire Association  
for Voluntary Service**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		9,044	-	9,044	7,592
<b>Charitable activities</b>					
Charitable activities		1,163	258,350	259,513	329,256
Other trading activities	2	181,049	2,430	183,479	128,755
Investment income	3	-	-	-	25
Other income	4	<u>7,114</u>	<u>6,469</u>	<u>13,583</u>	-
<b>Total</b>		<u>198,370</u>	<u>267,249</u>	<u>465,619</u>	<u>465,628</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Other trading activities		<u>93,620</u>	<u>40</u>	<u>93,660</u>	<u>92,255</u>
		93,620	40	93,660	92,255
<b>Charitable activities</b>					
Other		1,461	-	1,461	-
Charitable activities		<u>40,412</u>	<u>255,997</u>	<u>296,409</u>	<u>249,190</u>
<b>Total</b>		<u>135,493</u>	<u>256,037</u>	<u>391,530</u>	<u>341,445</u>
<b>NET INCOME</b>					
		62,877	11,212	74,089	124,183
<b>Transfers between funds</b>	16	<u>(39,540)</u>	<u>39,540</u>	-	-
<b>Net movement in funds</b>		23,337	50,752	74,089	124,183
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		113,175	127,880	241,055	116,872
		<u>113,175</u>	<u>127,880</u>	<u>241,055</u>	<u>116,872</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>136,512</u>	<u>178,632</u>	<u>315,144</u>	<u>241,055</u>

The notes form part of these financial statements

**The Berwickshire Association  
for Voluntary Service**

**Balance Sheet  
31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	53,838	44,972	98,810	73,283
<b>CURRENT ASSETS</b>					
Debtors	10	18,636	11,980	30,616	17,236
Cash at bank and in hand	11	<u>134,124</u>	<u>142,320</u>	<u>276,444</u>	<u>232,508</u>
		152,760	154,300	307,060	249,744
<b>CREDITORS</b>					
Amounts falling due within one year	12	(36,391)	(20,640)	(57,031)	(38,572)
<b>NET CURRENT ASSETS</b>					
		<u>116,369</u>	<u>133,660</u>	<u>250,029</u>	<u>211,172</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		170,207	178,632	348,839	284,455
<b>CREDITORS</b>					
Amounts falling due after more than one year	13	(33,695)	-	(33,695)	(43,400)
<b>NET ASSETS</b>					
		<u>136,512</u>	<u>178,632</u>	<u>315,144</u>	<u>241,055</u>
<b>FUNDS</b>					
Unrestricted funds	16			136,512	113,175
Restricted funds				<u>178,632</u>	<u>127,880</u>
<b>TOTAL FUNDS</b>					
				<u>315,144</u>	<u>241,055</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

The notes form part of these financial statements

**The Berwickshire Association  
for Voluntary Service**

**Balance Sheet - continued  
31 March 2022**

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 3 October 2022 and were signed on its behalf by:

*Marshall Wilson*

M Wilson - Trustee

*R Landon*

R Landon - Trustee

**The Berwickshire Association  
for Voluntary Service**

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**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.

**Going Concern**

The directors have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the company to continue as a going concern. Thus the directors adopt the going concern basis of accounting in preparing the financial statements.

**Income**

Income is recognised when the charity is legally entitled to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether capital grants, or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of community transport or other specified service is deferred until the criteria for income recognition are met.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

In accordance with Charities SORP (FRS102), the general volunteer time of volunteers is not recognised.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds are those incurred in seeking voluntary contributions, grants, the generation of funds through fundraising events, the costs of operating the charity shops for the sale of donated goods and their associated support costs.

- Expenditure on charitable activities comprise the costs incurred by the Charity in working to meet its charitable objectives and their associated support costs. Included in expenditure on charitable activities are governance costs which are those costs incurred in providing the governance infrastructure which allows the Charity to operate and comply with constitutional and statutory requirements.

Irrecoverable VAT is charged against the activity for which the expenditure was incurred.

**The Berwickshire Association  
for Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

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

Freehold property	- not provided
Motor vehicles	- 25% on cost
Office equipment	- 25% on cost

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**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.

Designated funds are unrestricted funds which the Trustees have set aside for specific purposes necessary for the future operation of the Charity. The Trustees have the power to reallocate such funds within unrestricted funds as they see fit or until fully expended.

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.

**Donated goods**

Donated goods are valued at nil cost with the income from these goods being recognised at the point of sale.

**The Berwickshire Association  
for Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES - continued**

**Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

**2. OTHER TRADING ACTIVITIES**

	31.3.22	31.3.21
	£	£
Sale of donated goods	126,871	34,540
Government grants - trading	<u>56,608</u>	<u>94,215</u>
	<u>183,479</u>	<u>128,755</u>

During the period, £56,608 (2021 - £94,215) was received by the charity in government support in the form of the coronavirus job retention scheme and the Scottish government business temporary closure fund.

There are no unfulfilled conditions or contingencies attached to this support.

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>-</u>	<u>25</u>

**4. OTHER INCOME**

	31.3.22	31.3.21
	£	£
Gain on sale of tangible fixed assets	<u>13,583</u>	<u>-</u>

**5. NET INCOME/(EXPENDITURE)**

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	23,490	21,641
Surplus on disposal of fixed assets	(13,583)	-
Independent examination fees	2,750	1,500
Other accountancy services	<u>10,260</u>	<u>1,500</u>

**The Berwickshire Association  
for Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**7. STAFF COSTS**

	31.3.22	31.3.21
	£	£
Wages and salaries	223,000	208,577
Social security costs	11,407	11,382
Other pension costs	<u>4,119</u>	<u>5,281</u>
	<u><u>238,526</u></u>	<u><u>225,240</u></u>

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

	31.3.22	31.3.21
Total staff	<u><u>12</u></u>	<u><u>12</u></u>

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

The Key Management Personnel of the charity were paid £41,899 during the year (2021 £41,670).

**8. INDEPENDENT EXAMINATION**

The amount payable to Gall Robertson CA for the year for independent examination of the accounts is £2,750 (2021 - £1,500)

The amount payable to Gall Robertson CA for the year for other financial services (bookkeeping and payroll) is £13,443 (2021 - £1,500).

The amount payable to Gall Robertson CA for the year for professional fees related to accounts package guidance and set up is £5,045 (2021 - NIL).

The amount payable to Greaves, West & Ayre for other financial services is NIL (2021 - £60).

The amount payable to Greaves West & Ayre for other assurance services is NIL (2021 - £2,500).

**The Berwickshire Association  
for Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Motor vehicles £	Office equipment £	Totals £
<b>COST</b>				
At 1 April 2021	40,857	181,727	25,379	247,963
Additions	-	48,618	399	49,017
Disposals	-	(44,803)	-	(44,803)
	<u>40,857</u>	<u>185,542</u>	<u>25,778</u>	<u>252,177</u>
<b>DEPRECIATION</b>				
At 1 April 2021	-	165,117	9,563	174,680
Charge for year	-	18,598	4,892	23,490
Eliminated on disposal	-	(44,803)	-	(44,803)
	<u>-</u>	<u>138,912</u>	<u>14,455</u>	<u>153,367</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>40,857</u>	<u>46,630</u>	<u>11,323</u>	<u>98,810</u>
At 31 March 2021	<u>40,857</u>	<u>16,610</u>	<u>15,816</u>	<u>73,283</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Trade debtors	18,184	4,954
VAT	1,731	2,261
Accrued income	2,665	7,556
Prepayments	<u>8,036</u>	<u>2,465</u>
	<u>30,616</u>	<u>17,236</u>

**11. CASH AT BANK AND IN HAND**

	General fund £	Designated fund £	Adapt & Thrive £	Berwickshire Wheels - Operations £
Cash in hand	1,738	-	-	-
Current account	<u>93,161</u>	<u>5,429</u>	<u>33,796</u>	<u>46,264</u>
Total	<u>94,899</u>	<u>5,429</u>	<u>33,796</u>	<u>46,264</u>

  

	Berwickshire Wheels - Capital £	Foundation Scotland RRR £	Digital Inclusion £	About Berwickshire £	Community Adult Learning £
Current account	<u>46,487</u>	<u>2,378</u>	<u>6,103</u>	<u>23,505</u>	<u>2,520</u>
Total	<u>46,487</u>	<u>2,378</u>	<u>6,103</u>	<u>23,505</u>	<u>2,520</u>

for Voluntary Service

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

11. CASH AT BANK AND IN HAND - continued

	Berwickshire Community Fund - E Bikes £	Digital Skills for Work £	SBC - Platinum Jubilee Fund £	31.3.22 Total funds £	31.3.21 Total funds £
Cash in hand	-	-	-	1,738	205
Current account	<u>8,633</u>	<u>3,930</u>	<u>2,500</u>	<u>274,706</u>	<u>232,303</u>
Total	<u>8,633</u>	<u>3,930</u>	<u>2,500</u>	<u>276,444</u>	<u>232,508</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Bank loans and overdrafts (see note 14)	10,900	9,660
Trade creditors	13,917	5,794
Social security and other taxes	4,224	3,086
Custodian trustee creditors	11,030	11,202
Accrued expenses	<u>16,960</u>	<u>8,830</u>
	<u>57,031</u>	<u>38,572</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22 £	31.3.21 £
Bank loans (see note 14)	<u>33,695</u>	<u>43,400</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31.3.22 £	31.3.21 £
Amounts falling due within one year on demand:		
Bank loans	<u>10,900</u>	<u>9,660</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,000</u>	<u>10,900</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>23,695</u>	<u>30,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	-	2,500

**The Berwickshire Association  
for Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22 £	31.3.21 £
Within one year	6,696	10,356
Between one and five years	<u>6,348</u>	<u>3,440</u>
	<u>13,044</u>	<u>13,796</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	72,795	65,222	(39,540)	98,477
Designated fund	(1,381)	5,910	-	4,529
Adapt & Thrive	<u>41,761</u>	<u>(8,255)</u>	-	<u>33,506</u>
	113,175	62,877	(39,540)	136,512
<b>Restricted funds</b>				
Third Sector Interface	5,387	(50,958)	45,571	-
Berwickshire Wheels - Operations	2,544	(956)	41,928	43,516
Berwickshire Wheels - Capital	46,131	35,487	-	81,618
Flow Centre	35,557	(620)	(34,937)	-
What Wheely Matters	11,506	(5,475)	(6,031)	-
Postcode Neighbourhood Trust	6,991	-	(6,991)	-
Foundation Scotland RRR	4,468	(1,415)	-	3,053
Digital Inclusion	8,296	3,984	-	12,280
About Berwickshire	7,000	15,862	-	22,862
Community Adult Learning	-	1,800	-	1,800
Berwickshire Community Fund - E Bikes	-	11,003	-	11,003
SBC - Queen's Platinum Jubilee Fund	<u>-</u>	<u>2,500</u>	-	<u>2,500</u>
	<u>127,880</u>	<u>11,212</u>	<u>39,540</u>	<u>178,632</u>
<b>TOTAL FUNDS</b>	<u>241,055</u>	<u>74,089</u>	<u>-</u>	<u>315,144</u>

**The Berwickshire Association  
for Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**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	192,458	(127,236)	65,222
Designated fund	5,910	-	5,910
Adapt & Thrive	<u>1</u>	<u>(8,256)</u>	<u>(8,255)</u>
	198,369	(135,492)	62,877
<b>Restricted funds</b>			
Third Sector Interface	49,425	(100,383)	(50,958)
Berwickshire Wheels - Operations	71,317	(72,273)	(956)
Berwickshire Wheels - Capital	51,469	(15,982)	35,487
Flow Centre	23,462	(24,082)	(620)
What Wheely Matters	11,461	(16,936)	(5,475)
Foundation Scotland RRR	-	(1,415)	(1,415)
Digital Inclusion	9,138	(5,154)	3,984
About Berwickshire	31,456	(15,594)	15,862
Community Adult Learning	3,000	(1,200)	1,800
Berwickshire Community Fund - E Bikes	11,622	(619)	11,003
Digital Skills for Work	2,400	(2,400)	-
SBC - Queen's Platinum Jubilee Fund	<u>2,500</u>	<u>-</u>	<u>2,500</u>
	<u>267,250</u>	<u>(256,038)</u>	<u>11,212</u>
<b>TOTAL FUNDS</b>	<u><u>465,619</u></u>	<u><u>(391,530)</u></u>	<u><u>74,089</u></u>

**The Berwickshire Association  
for Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	27,107	44,888	800	72,795
Designated fund	-	(1,381)	-	(1,381)
Adapt & Thrive	-	41,761	-	41,761
	<u>27,107</u>	<u>85,268</u>	<u>800</u>	<u>113,175</u>
<b>Restricted funds</b>				
Third Sector Interface	-	5,387	-	5,387
Berwickshire Wheels - Operations	(1)	2,545	-	2,544
Berwickshire Wheels - Capital	65,006	(18,875)	-	46,131
Flow Centre	23,960	11,597	-	35,557
Special Needs Project	800	-	(800)	-
What Wheely Matters	-	11,506	-	11,506
Postcode Neighbourhood Trust	-	6,991	-	6,991
Foundation Scotland RRR	-	4,468	-	4,468
Digital Inclusion	-	8,296	-	8,296
About Berwickshire	-	7,000	-	7,000
	<u>89,765</u>	<u>38,915</u>	<u>(800)</u>	<u>127,880</u>
<b>TOTAL FUNDS</b>	<u><u>116,872</u></u>	<u><u>124,183</u></u>	<u><u>-</u></u>	<u><u>241,055</u></u>

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	156,271	(111,383)	44,888
Designated fund	-	(1,381)	(1,381)
Adapt & Thrive	48,818	(7,057)	41,761
	<u>205,089</u>	<u>(119,821)</u>	<u>85,268</u>
<b>Restricted funds</b>			
Third Sector Interface	58,299	(52,912)	5,387
Berwickshire Wheels - Operations	44,885	(42,340)	2,545
Berwickshire Wheels - Capital	(2,000)	(16,875)	(18,875)
Flow Centre	45,055	(33,458)	11,597
What Wheely Matters	27,901	(16,395)	11,506
Postcode Neighbourhood Trust	20,000	(13,009)	6,991
Foundation Scotland RRR	5,000	(532)	4,468
Digital Inclusion	12,599	(4,303)	8,296
COVID 19 Emergency Resilience grant	41,800	(41,800)	-
About Berwickshire	7,000	-	7,000
	<u>260,539</u>	<u>(221,624)</u>	<u>38,915</u>
<b>TOTAL FUNDS</b>	<u>465,628</u>	<u>(341,445)</u>	<u>124,183</u>

**The Berwickshire Association  
for Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. MOVEMENT IN FUNDS - continued**

**Third Sector Interface**

The Scottish Government funds the Borders Third Sector Interface, as a partner, Bavs receives 16% from this fund to cover the Charity's core activity participating in the Third Sector by building intelligence, voice, capacity and connections.

Interface Partnership in the Scottish Borders to undertake four key, local infrastructure functions:

- Support to voluntary organisations operating in the area, both local and those national organisations that deliver services at the local level.
- Support to and promotion of volunteering.
- Support and development of social enterprise.
- Connection between the Community Planning Partnership and the third sector.

At the year end the balance comprised of cash at bank £NIL.

At the year end, the charity transferred the deficit of £45,571 from this project to the unrestricted fund.

**Berwickshire Wheels - Operations**

Scottish Borders Council and the Scottish Executive have contributes towards the operational costs of the accessible transport service operated by the Charity under the name Berwickshire Wheels.

At the year end the balance comprised of cash at bank £46,264, trade debtors of £7,406.55, prepayments of £4,573.19, trade creditors of £745.30 and £13,983 of prepaid expenses.

**Berwickshire Wheels - Capital**

Various grants and a legacy have been received for the acquisition of motor vehicles to be used in the community transport service operated by the Charity under the name Berwickshire Wheels.

The resources expended represents that proportion of the depreciation charge for the year, which the grant and/or legacy bears to the cost these vehicles.

At the year end the balance comprised of cash at bank of £46,487 and motor vehicles with a net book value of £35,131.

**Flow Centre**

The Borders Community Transport Service (BCTS) Flow Centre is part of a partnership project with other community transport providers. The partnership is provided grant funding from Investing in Communities Fund (ICF).

At the year end the balance comprised of cash at bank of £NIL.

At the year end, the charity transferred the deficit of £34,937 from this project to Berwickshire Wheels Operations fund.

**What Wheely Matters**

The "What Wheely Matters" is a 12-month project developed to explore local solutions to improve rural transport access with communities across the Scottish Borders. The project outcomes focus on:

- Develop business and operational plans for new ways of work/ new structure.
- Explore, and where appropriate pilot, potential for delivering a wider range of transport services.
- Develop a Public Social Partnership (PSP) framework developed with all community transport and statutory partners.
- Explore possibility for a new governance structure for the Community Transport partnership.

At the year end the balance comprised of cash at bank of £NIL.

**The Berwickshire Association  
for Voluntary Service**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. MOVEMENT IN FUNDS - continued**

At the year end, the charity transferred the deficit of £6,031 from this project to the unrestricted fund.

**Postcode Neighbourhood Trust**

We will use these funds to cover the expected shortfall of our core running costs and pilot new service methods in the new year following up to date COVID guidelines.

This will cover administration of the service, a paid driver as well as maintenance and fuel costs for our five-wheelchair accessible adapted vehicles, two cars and ten volunteers using their own vehicles.

This will allow us to keep our vehicles on the road in safe working condition so we can continue to support our 570 clients during and beyond this difficult time with both access to vital services and much needed, safe social interaction.

At the year end the balance comprised of cash at bank of £NIL.

At the year end, the charity transferred the remaining £6,991 from this project to the unrestricted fund.

**Foundation Scotland RRR**

The fund enabled Bavs to develop working practices to operate remotely and meet increased need. The funding has facilitated the purchase of equipment; training and familiarisation for staff, volunteers and service users; and the development of systems to allow the projects to deal with greater numbers and collaborate more effectively with other service providers.

At the year end the balance comprised of cash at bank of £2,378 and £222 of prepaid expenses.

**Digital Inclusion (Digital Boost)**

The fund was focused on digital improvements and match funded the design of a new Bavs website, Epos system implementation and covered the costs of equipment to staff.

At the year end the balance comprised of cash at bank of £6,103 and office equipment with a net book value of £6,177.

**Berwickshire About**

Funded by the National Lottery, the 2-year project aims to help address some of the social isolation we see in our communities, as well as building upon the community activism that has emerged during the pandemic. The aims of the project are:

- Engage with communities by going to them - taking part in community activities, adding value to established events and supporting the set-up of new community activities and groups.
- Running a series of free roadshow events and taster sessions in community venues, in partnership with other local third sector organisations across Berwickshire, building connections and community capacity.
- Providing a vehicle for national and Borders wide charities to engage with rural communities where they may not have had much connection or found it hard to engage.

At the year end the balance comprised of cash at bank of £23,505.26 and £929 of prepaid expenses.

**The Berwickshire Association  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**17. EMPLOYEE BENEFIT OBLIGATIONS**

The Charity automatically enrolls employees into the NEST pensions scheme which is funded by contributions from employee and employer.

The employer's contributions made to the scheme and treated as an expense in 2022 were £4,469 (2021 - £5,281). The expense is split as in the same allocation as salary costs.

**18. RELATED PARTY DISCLOSURES**

E M Landon, wife of Trustee R Landon, was paid £7,175 during the year (2021 NIL).