

**REGISTERED CHARITY NUMBER: SC028087**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2017  
for  
PRT Borders Carers Centre**

**PRT Borders Carers Centre**

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for the Year Ended 31 March 2017**

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## **PRT Borders Carers Centre**

### **Report of the Trustees for the Year Ended 31 March 2017**

The Trustees present their report with the financial statements of the charity for the year ended 31st March 2017. The Trustees confirm that the financial statements comply with current statutory requirements and with the charity's constitution.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charity are to relieve the poverty and distress of, further the health of and advance the education of carers within the area currently forming the Scottish Borders by:

- " the provision of advice and information to carers
- " support for carers on an individual basis and mutual support through carers groups
- " provision of advocacy for carers
- " provision of opportunities for volunteers to become involved in the work of the Carers Centre
- " assisting carers to have a voice in the planning and provision of community care services of the above area.

Whilst we are very proud of the work we do, there is much more to be done, particularly with the passing of the Carers' Act and preparing for the publication of the Act guidance sometime in 2018. Centre Manager, Lynn Gallacher, is part of a Scottish Government working group looking at the criteria and I am involved with the Scotland Committee of the Carers' Trust at a national level, so we are well-placed to be innovative and forward thinking in terms of our preparations for the Act. The new Act places even greater demands on the NHS and Scottish Borders Council and the majority of the services that carers access now come under the Scottish Borders Health and Social Care Partnership. This means that carers can expect a better range of care and support options, and improved availability and accessibility of services across the Borders.

Not everyone knows that Borders Carers Centre has been undertaking carers' assessments on behalf of the council, one of very few council areas to delegate these powers to a third sector organisation. Since we have been doing them, the number of carers' assessments completed has increased year on year. We are also fully involved in the transition to develop the new Carers' Support Plans which replace the carers' assessments under the new Carers' Act.

#### **ACHIEVEMENT AND PERFORMANCE**

This has been an interesting and busy year for the Borders Carers Centre and we have had several key highlights. Last September we celebrated 21 years as a Carers' Centre which is a great achievement. This time has seen the Centre grow from very humble beginnings to the dynamic and developing organisation it is now.

Many people have contributed to the success of the Centre, trustees, staff and volunteers past and present - too many to thank individually - but there is one person that I want to highlight. Margaret Arthur is the longest serving board member and trustee who retired earlier this year after serving seven years on the Board. Margaret epitomises the spirit of volunteering and was a valued member of the Board. She has seen this organisation grow and become one that is important to the lives of carers in the Scottish Borders. It is thanks to people like Margaret that the organisation continues to thrive and I would like to say thank you to all past members of staff and trustees for their contribution to this.

As always, I want to thank everyone involved with the Centre, from our dedicated staff (more information on this elsewhere in the report), the tireless trustees, to the carers who interact with the Centre. Thank you also to our partners NHS Borders and Scottish Borders Council. Many other smaller grants are acquired for specific pieces of work, and a special thanks to our fundraising committee, headed by Mark Gilbert, which does amazing work every year to bring much-needed funds to the Centre.

Linda Jackson  
Chair

#### **FINANCIAL REVIEW**

The results for the year and the financial position at the year end are given in the financial statements on pages 5 to 21. The charity has a surplus of £69,273 (2016 deficit £7,758) in the year. The Management Committee confirm that the charity's funds £327,605 (2016 £258,332) are available and adequate to fulfil the obligations of the charity.

#### **Reserves policy**

The Charity aims to hold sufficient funds to cover six months' running costs.

**PRT Borders Carers Centre**

**Report of the Trustees  
for the Year Ended 31 March 2017**

**FUTURE PLANS**

Future development of the Carers Centre will be informed by the new Borders Carers' Strategy and NHS Carers Information Strategy.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

On 12th March 2012 the Princess Royal Trust Borders Carers Centre (previously an unincorporated organisation since 15th June 1998) changed its constitutional form to a Scottish Charitable Incorporated Organisation (SCIO). The SCIO and unincorporated organisation merged all assets, liabilities and activities on 1st April 2012.

The charity is controlled by the constitution developed for the SCIO.

The Charity is centrally managed by a manager from its main centre in Galashiels. The trustees, known as the Management Committee, have a responsibility for carrying out the policy of the Carers Centre, and for the administration, management and control of the affairs and property of the Carers Centre.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

**Induction and training of new trustees**

New Trustees are selected from applicants to advertisements who are then put through an application process. Successful applicants are issued with an induction pack, voted on by members and formally approved at the next AGM.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC028087

**Registered office**

Brewerybrig  
Low Buckholmside  
Galashiels  
TD1 1RT

**Trustees**

L Jackson	
Mrs M Arthur	- resigned 31.5.17
M Evans	
C O'Docherty	
E Baxter	
L Reynolds	- resigned 2.6.16
S McGinnis	- resigned 2.6.16
C Hood	- appointed 31.8.17
Dr G Paterson	- appointed 31.8.17

Patron Lord Purvis of Tweed

**Independent examiner**

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

**PRT Borders Carers Centre**

**Report of the Trustees  
for the Year Ended 31 March 2017**

**REFERENCE AND ADMINISTRATIVE DETAILS**

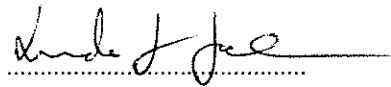
**Advisers**

Advisors (Non-Voting):  
Karen Maitland (NHS)  
Susan Henderson (SBC)  
Mark Gilbert

**AUDIT**

In accordance with the trustees' wishes, no audit of the Charities Accounts has been carried out for the year under review.

Approved by order of the board of trustees on ..... *12<sup>th</sup> September* ..... and signed on its behalf by:



L Jackson - Trustee

**Independent Examiner's Report to the Trustees of  
PRT Borders Carers Centre**

I report on the accounts for the year ended 31 March 2017 set out on pages five to eighteen.

**Respective responsibilities of trustees and examiner**

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

**Basis of the independent examiner's report**

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

**Independent examiner's statement**

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

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

have not been met; or

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



Karen Currie  
Chartered Accountant (ICAS)  
Gall Robertson CA  
Tweedside Park  
Galashiels  
Selkirkshire  
TD1 3TE

Date: 13/10/2017.....

**PRT Borders Carers Centre**

**Statement of Financial Activities  
for the Year Ended 31 March 2017**

		Unrestricte d funds	Restricted funds	31.3.17 Total funds	31.3.16 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	287,737	64,511	352,248	285,771
<b>Charitable activities</b>	5				
Carer Support		-	3,333	3,333	594
Other trading activities	3	38,131	-	38,131	48,063
Investment income	4	<u>630</u>	<u>-</u>	<u>630</u>	<u>2,000</u>
<b>Total</b>		326,498	67,844	394,342	336,428
<b>EXPENDITURE ON</b>					
Raising funds	6	12,914	-	12,914	13,208
<b>Charitable activities</b>	7				
Carer Support		176	3,978	4,154	1,292
Other		405	17,420	17,825	23,518
Support costs		<u>257,844</u>	<u>42,203</u>	<u>300,047</u>	<u>306,168</u>
<b>Total</b>		271,339	63,601	334,940	344,186
<b>NET INCOME/(EXPENDITURE)</b>		55,159	4,243	59,402	(7,758)
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on revaluation of fixed assets		<u>9,871</u>	<u>-</u>	<u>9,871</u>	<u>-</u>
<b>Net movement in funds</b>		65,030	4,243	69,273	(7,758)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		241,652	16,680	258,332	266,090
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>306,682</u>	<u>20,923</u>	<u>327,605</u>	<u>258,332</u>

**CONTINUING OPERATIONS**

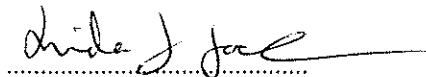
All income and expenditure has arisen from continuing activities.

PRT Borders Carers Centre

Balance Sheet  
At 31 March 2017

	Notes	31.3.17 £	31.3.16 £
<b>FIXED ASSETS</b>			
Tangible assets	14	665	276
<b>CURRENT ASSETS</b>			
Debtors	15	13,875	2,452
Investments	16	93,980	83,480
Cash at bank and in hand	17	<u>265,219</u>	<u>217,490</u>
		373,074	303,422
<b>NET CURRENT ASSETS</b>		<u>373,074</u>	<u>303,422</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		373,739	303,698
<b>ACCRUALS AND DEFERRED INCOME</b>	18	(46,134)	(45,366)
<b>NET ASSETS</b>		<u>327,605</u>	<u>258,332</u>
<b>FUNDS</b>	20		
Unrestricted funds:			
General fund		135,057	104,925
CIS fund		156,849	132,447
Young Adult Carers		<u>14,776</u>	<u>4,280</u>
		306,682	241,652
Restricted funds:			
General		11,848	16,680
Staying Afloat		<u>9,075</u>	<u>-</u>
		20,923	16,680
<b>TOTAL FUNDS</b>		<u>327,605</u>	<u>258,332</u>

The financial statements were approved by the Board of Trustees on 12<sup>th</sup> September and were signed on its behalf by:



L Jackson -Trustee



## PRT Borders Carers Centre

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Allocation and apportionment of costs**

Overhead costs are apportioned between funds on the basis of staff time.

##### **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 - 25% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the management committee.

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.

**PRT Borders Carers Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017**

**1. ACCOUNTING POLICIES - continued**

**Going concern**

There are no material uncertainties about the Charity's ability to continue as a going concern.

**Public Benefit**

The Charity is a Public Benefit Entity.

**2. DONATIONS AND LEGACIES**

	31.3.17	31.3.16
	£	£
Donations	1,609	5,161
Gift aid	5,057	6,521
Grants	<u>345,582</u>	<u>274,089</u>
	<u>352,248</u>	<u>285,771</u>

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

	31.3.17	31.3.16
	£	£
Borders Health Board	23,401	23,402
Scottish Borders Council	133,695	135,523
CIS Fund	77,392	77,392
Other	57,136	35,272
Borders Voluntary Community Care	4,500	2,500
Health and Social Care Alliance Scotland	<u>49,458</u>	<u>-</u>
	<u>345,582</u>	<u>274,089</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.17	31.3.16
	£	£
Fundraising events	<u>38,131</u>	<u>48,063</u>

**4. INVESTMENT INCOME**

	31.3.17	31.3.16
	£	£
Deposit account interest	-	2,000
Curr asset inv income	<u>630</u>	<u>-</u>
	<u>630</u>	<u>2,000</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.17	31.3.16
	£	£
Grants	<u>3,333</u>	<u>594</u>
<b>Activity</b>		
Carer Support		

**PRT Borders Carers Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017**

**5. INCOME FROM CHARITABLE ACTIVITIES - continued**

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

	31.3.17	31.3.16
	£	£
Other	<u>3,333</u>	<u>594</u>

**6. RAISING FUNDS**

**Other trading activities**

	31.3.17	31.3.16
	£	£
Purchases	<u>12,914</u>	<u>13,208</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (See note 9) £	Support costs £	Totals £
Other	17,825	-	17,825
Carer Support	4,154	-	4,154
Support costs	<u>-</u>	<u>300,047</u>	<u>300,047</u>
	<u>21,979</u>	<u>300,047</u>	<u>322,026</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.17	31.3.16
	£	£
Carers programme	<u>-</u>	<u>33</u>

**9. GRANTS PAYABLE**

	31.3.17	31.3.16
	£	£
Carer Support	4,154	1,292
Other	<u>17,825</u>	<u>23,240</u>
	<u>21,979</u>	<u>24,532</u>

The total grants paid to individuals during the year was as follows:

	31.3.17	31.3.16
	£	£
Other	<u>21,979</u>	<u>24,532</u>

**PRT Borders Carers Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017**

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

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

	31.3.17	31.3.16
	£	£
Depreciation - owned assets	211	187
Deficit on disposal of fixed asset	<u>-</u>	<u>1,323</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

**Trustees' expenses**

Trustees were paid travelling expenses as follows:

£534.00 E Baxter  
£33.30 L Reynolds

**12. STAFF COSTS**

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

	31.3.17	31.3.16
Salaried staff	<u>9</u>	<u>9</u>

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

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	264,393	21,378	285,771
<b>Charitable activities</b>			
Carer Support	-	594	594
Other trading activities	48,063	-	48,063
Investment income	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Total</b>	314,456	21,972	336,428
<b>EXPENDITURE ON</b>			
Raising funds	13,208	-	13,208
<b>Charitable activities</b>			
Carer Support	-	1,292	1,292
Other	388	23,130	23,518
Support costs	<u>301,682</u>	<u>4,486</u>	<u>306,168</u>
<b>Total</b>	315,278	28,908	344,186
<b>NET INCOME/(EXPENDITURE)</b>	(822)	(6,936)	(7,758)

PRT Borders Carers Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

<b>13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Transfers between funds	<u>35,174</u>	<u>(35,174)</u>	<u>-</u>
Net movement in funds	34,352	(42,110)	(7,758)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>207,300</u>	<u>58,790</u>	<u>266,090</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>241,652</u></u>	<u><u>16,680</u></u>	<u><u>258,332</u></u>
<b>14. TANGIBLE FIXED ASSETS</b>	Plant and machinery	Fixtures and fittings	Totals
	£	£	£
<b>COST</b>			
At 1 April 2016	-	77,679	77,679
Additions	<u>600</u>	<u>-</u>	<u>600</u>
At 31 March 2017	<u>600</u>	<u>77,679</u>	<u>78,279</u>
<b>DEPRECIATION</b>			
At 1 April 2016	-	77,403	77,403
Charge for year	<u>-</u>	<u>211</u>	<u>211</u>
At 31 March 2017	<u>-</u>	<u>77,614</u>	<u>77,614</u>
<b>NET BOOK VALUE</b>			
At 31 March 2017	<u>600</u>	<u>65</u>	<u>665</u>
At 31 March 2016	<u>-</u>	<u>276</u>	<u>276</u>
<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		31.3.17	31.3.16
		£	£
Other debtors and prepayments		<u>13,875</u>	<u>2,452</u>
<b>16. CURRENT ASSET INVESTMENTS</b>			
		31.3.17	31.3.16
		£	£
Fidelity investment		<u>93,980</u>	<u>83,480</u>

PRT Borders Carers Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

17. CASH AT BANK AND IN HAND

	General fund £	CIS fund £	Young Adult Carers £
Cash in hand	131	-	-
Bank of Scotland account	<u>70,706</u>	<u>156,849</u>	<u>16,610</u>
Total	<u><u>70,837</u></u>	<u><u>156,849</u></u>	<u><u>16,610</u></u>

	General £	Staying Afloat £	31.3.17 Total funds £	31.3.16 Total funds £
Cash in hand	-	-	131	85
Bank of Scotland account	<u>11,848</u>	<u>9,075</u>	<u>265,088</u>	<u>217,405</u>
Total	<u><u>11,848</u></u>	<u><u>9,075</u></u>	<u><u>265,219</u></u>	<u><u>217,490</u></u>

18. ACCRUALS AND DEFERRED INCOME

	31.3.17 £	31.3.16 £
Accruals and deferred income	<u><u>46,134</u></u>	<u><u>45,366</u></u>

Deferred income consists of grant funding received in advance for activities to be carried out in the following year.

	2017	2016
Deferred income b/f	27,085.00	29,411.20
Released in year	-14,085.00	-29,411.20
Deferred income added in year	27,030.38	27,085.00
Deferred income c/f	40,030.38	27,085.00

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
Fixed assets	665	-	665	276
Current assets	352,151	20,923	373,074	303,422
Accruals and deferred income	<u>(46,134)</u>	<u>-</u>	<u>(46,134)</u>	<u>(45,366)</u>
	<u><u>306,682</u></u>	<u><u>20,923</u></u>	<u><u>327,605</u></u>	<u><u>258,332</u></u>

PRT Borders Carers Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

20. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
<b>Unrestricted funds</b>			
General fund	104,925	30,132	135,057
CIS fund	132,447	24,402	156,849
Young Adult Carers	<u>4,280</u>	<u>10,496</u>	<u>14,776</u>
	241,652	65,030	306,682
<b>Restricted funds</b>			
General	16,680	(4,832)	11,848
Staying Afloat	<u>-</u>	<u>9,075</u>	<u>9,075</u>
	16,680	4,243	20,923
<b>TOTAL FUNDS</b>	<u>258,332</u>	<u>69,273</u>	<u>327,605</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	202,136	(181,875)	9,871	30,132
CIS fund	77,393	(52,991)	-	24,402
Young Adult Carers	<u>46,969</u>	<u>(36,473)</u>	<u>-</u>	<u>10,496</u>
	326,498	(271,339)	9,871	65,030
<b>Restricted funds</b>				
General	18,386	(23,218)	-	(4,832)
Staying Afloat	<u>49,458</u>	<u>(40,383)</u>	<u>-</u>	<u>9,075</u>
	67,844	(63,601)	-	4,243
<b>TOTAL FUNDS</b>	<u>394,342</u>	<u>(334,940)</u>	<u>9,871</u>	<u>69,273</u>

**PRT Borders Carers Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017**

**20. MOVEMENT IN FUNDS - continued**

Main fund - To provide the core service of advice, information and emotional support throughout the Borders.

CIS - To provide training for carers and professionals and to work in partnership with NHS Borders to encourage identification and referral of carers including rapid response at BGH. To provide information and group support to carers.

Young Adult Carers - To reduce the impact of disability, illness and substance misuse on the lives of young adult carers.

Staying Afloat - To provide a series of workshops to build resilience and to promote and maintain health and well-being over the long term.

Restricted fund - to provide grants to individual carers on application. The general restricted fund relates Carers Support and Time to Live funds.

**21. RELATED PARTY DISCLOSURES**

Independent Examiner Remuneration

The Charity paid Gall Robertson CA the following amounts:-

£1,500 for the independent examination of the accounts

£2,489 for bookkeeping

£1,173 for payroll processing

**22. FIRST YEAR ADOPTION**

Following the adoption to FRS102 SORP, the Trustees have reviewed their policy on current asset investments and reclassified certain funds previously held as cash at bank and in hand to current asset investments. Further detail are shown in the notes to the accounts for these headings.



PRT Borders Carers Centre

Reconciliation of Income and Expenditure  
for the Year Ended 31 March 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		285,771	-	285,771
Charitable activities		594	-	594
Other trading activities		48,063	-	48,063
Investment income		<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Total</b>		336,428	-	336,428
<b>EXPENDITURE ON</b>				
Raising funds		13,208	-	13,208
Charitable activities		329,727	1,251	330,978
OBSOLETE Governance costs		<u>1,251</u>	<u>(1,251)</u>	<u>-</u>
<b>Total</b>		344,186	-	344,186
<b>NET INCOME/(EXPENDITURE)</b>		<u>(7,758)</u>	<u>-</u>	<u>(7,758)</u>

**PRT Borders Carers Centre**

**Reconciliation of Funds  
At 1 April 2015  
(Date of Transition to FRS 102)**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Tangible assets		<u>463</u>	-	<u>463</u>
		463	-	463
<b>CURRENT ASSETS</b>				
Debtors		2,419	-	2,419
Investments		-	85,486	85,486
Cash at bank and in hand		<u>302,295</u>	<u>(85,486)</u>	<u>216,809</u>
		304,714	-	304,714
<b>CREDITORS</b>				
Amounts falling due within one year		(39,087)	-	(39,087)
		<u>265,627</u>	-	<u>265,627</u>
<b>NET CURRENT ASSETS</b>				
		266,090	-	266,090
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>266,090</u>	-	<u>266,090</u>
		<u>266,090</u>	-	<u>266,090</u>
<b>FUNDS</b>				
Unrestricted funds		207,300	-	207,300
Restricted funds		<u>58,790</u>	-	<u>58,790</u>
<b>TOTAL FUNDS</b>		<u>266,090</u>	-	<u>266,090</u>

**PRT Borders Carers Centre**

**Reconciliation of Funds  
At 31 March 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Tangible assets		276	-	276
<b>CURRENT ASSETS</b>				
Debtors		2,452	-	2,452
Investments		-	83,480	83,480
Cash at bank and in hand		<u>300,970</u>	<u>(83,480)</u>	<u>217,490</u>
		303,422	-	303,422
<b>CREDITORS</b>				
Amounts falling due within one year		(45,366)	45,366	-
<b>NET CURRENT ASSETS</b>				
		<u>258,056</u>	<u>45,366</u>	<u>303,422</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				
		258,332	45,366	303,698
<b>ACCRUALS AND DEFERRED INCOME</b>				
		-	(45,366)	(45,366)
<b>NET ASSETS</b>				
		<u>258,332</u>	<u>-</u>	<u>258,332</u>
<b>FUNDS</b>				
Unrestricted funds		241,652	-	241,652
Restricted funds		<u>16,680</u>	<u>-</u>	<u>16,680</u>
<b>TOTAL FUNDS</b>				
		<u>258,332</u>	<u>-</u>	<u>258,332</u>

PRT Borders Carers Centre

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2017

	31.3.17 £	31.3.16 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,609	5,161
Gift aid	5,057	6,521
Grants	<u>345,582</u>	<u>274,089</u>
	352,248	285,771
<b>Other trading activities</b>		
Fundraising events	38,131	48,063
<b>Investment income</b>		
Deposit account interest	-	2,000
Curr asset inv income	<u>630</u>	<u>-</u>
	630	2,000
<b>Charitable activities</b>		
Grants	<u>3,333</u>	<u>594</u>
<b>Total incoming resources</b>	394,342	336,428
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	12,914	13,208
<b>Charitable activities</b>		
Carers programme	-	33
Grants to individuals	<u>21,979</u>	<u>24,532</u>
	21,979	24,565
<b>Support costs</b>		
<b>Management</b>		
Wages	199,637	209,623
Social security	13,957	15,150
Superannuation	16,493	13,865
Rent and rates	14,629	14,497
Insurance	4,938	5,285
Light and heat	1,852	2,148
Telephone	3,516	3,405
Postage and stationery	12,164	11,736
Advertising	2,833	629
Subscriptions	1,521	1,645
Maintenance	4,676	3,967
Cleaning	1,351	1,391
Payroll	1,173	1,171
Bookkeeping	2,489	3,199
Carried forward	281,229	287,711

This page does not form part of the statutory financial statements

**PRT Borders Carers Centre**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2017**

	31.3.17	31.3.16
	£	£
<b>Management</b>		
Brought forward	281,229	287,711
Travel	5,580	3,671
Meetings and events	1,676	1,478
Training	5,128	6,769
Volunteer expenses	999	79
Professional fees	3,690	3,222
Fixtures and fittings	<u>210</u>	<u>187</u>
	298,512	303,117
<b>Finance</b>		
Bank charges	35	722
Loss on sale of intangible fixed assets	<u>-</u>	<u>1,323</u>
	35	2,045
<b>Governance costs</b>		
Accountancy fees	<u>1,500</u>	<u>1,251</u>
<b>Total resources expended</b>	334,940	344,186
	<u>          </u>	<u>          </u>
<b>Net income/(expenditure)</b>	<u><u>59,402</u></u>	<u><u>(7,758)</u></u>