

Scottish Borders Council
Common Good Funds
Charity Registration Number: SC031538

annual report and financial statements

for the year to 31 March 2017



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FOREWORD

The implementation of the audit and reporting requirements of the Office of the Scottish Charity Regulator (OSCR) requires that full audited accounts for this Charity are prepared.

The Charity comprises of the nine Common Good Funds within Scottish Borders Council, each holding property which it is responsible for maintaining, with many distributing grants to local causes which are eligible within its charitable purpose.

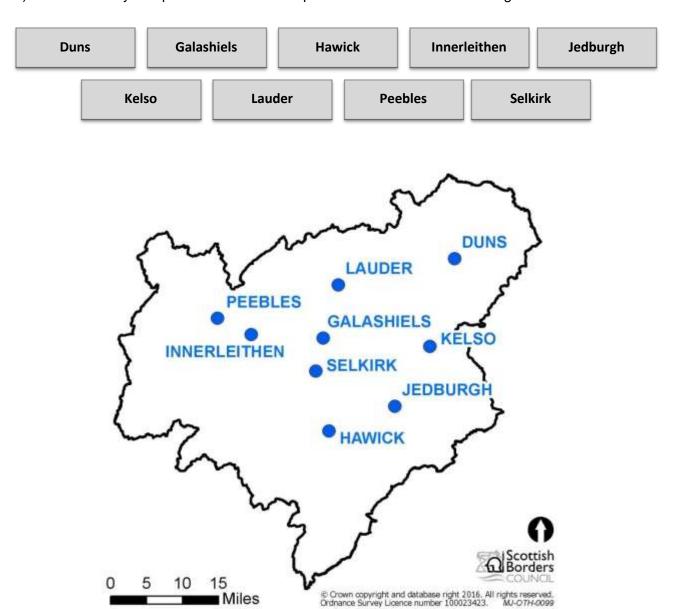
Each Common Good Fund within the charity has financial investments and / or property assets; the operational management of which is overseen by individual Sub-Committees of Elected Members from the relevant ward(s), supported by officers from the Council.

TRUSTEES' ANNUAL REPORT

The Trustees present their Annual Report and the audited Financial Statements for the year ended 31 March 2017.

Structure

a) The Charity comprises a number of separate funds for the former Burghs of:



b) Each fund is administered by a Sub-Committee of Elected Members representing the Council wards in which each Burgh is situated.

Charitable Purpose

- •The charitable purposes of the Common Good Funds are that, subject to their legal responsibilities in terms of any assets held by the charities, the **funds are operated for the common good of the residents** of the aforesaid former Burghs and may be used to **provide advancement of citizenship or community development**.
- •In respect of those funds which have land and property, the Trustees recognise their obligations to ensure that these assets are maintained.

Summary of the Main Activities

- •The Charity has taken steps to ensure that the **assets of the Funds are properly managed and accounted for**. Quarterly budget monitoring reports have been prepared for consideration by the Trustees forming the Working Group for each individual Burgh and the minutes of these meetings reported to the full Council in terms of the Code of Governance.
- •Maintenance work has been approved and carried out on fixed assets and responses made to applications for financial assistance as detailed in the Notes to the Financial Statements on page 15.
- •Most of the funds have made donations to eligible beneficiaries in their Burghs with a total of £171,022 being paid out in the year.

Plans for the Future

- •The Common Good Funds will continue to maintain their heritable assets and will look to maximise their income from any of these assets which are let commercially. Where assets are used by third parties towards the Common Good of the Burgh then rental levels may reflect this aspect of the tenants' activity.
- •Where funds permit, the Common Good Funds will look to make grants to organisations in their Burghs which will provide benefit to the Burgh residents, as approved by the individual Common Good Committees.

Governance and Management

Type of Governing Documents

- a) The overarching governance of the Charity is the principle of statute and common law. The statutory framework is the successive Acts from the Common Good Act 1491 through to the Local Government Scotland Act 1994, with the Local Government (Scotland) Act 1973 provisions still in force, and the Local Government in Scotland Act 2003. Cognisance is also to be taken of the various judicial opinions in case law governing the treatment of Common Goods.
- b) The funds are governed by Trustees in line with the Local Code of Corporate Governance of Scottish Borders Council, consideration being given to:

Financial Regulations Code of Corporate Governance

Procedural Standing Orders

Scheme of Administration Scheme of Delegation

- c) When considering any action in connection with the Common Good Funds the Trustees have regard to the interests of the inhabitants of the area to which the Common Good formerly related.
- d) The financial statements comply with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Recruitment and Appointment of Trustees

There is no recruitment process. Appointment is by virtue of election to the Council and the relevant ward, i.e. those wards covering former Burgh areas and in terms of the Council's Code of Governance.

Financial Review

These financial statements have been prepared in accordance with current statutory requirements and the charity's governing document.

The applications of the Funds' are detailed in the Notes to the Accounts.

Reserves

The charity has considered the reserves required and have taken into account its current and future liabilities, ensuring reserves will be maintained at a level sufficient to respond to:

- all approved applications for grants
- all financial obligations in respect of properties owned by the charity, where relevant, and
- all support and governance costs.

At 31 March 2017, the reserves of the Common Good Funds amounted to:

- Restricted Income Funds £3,478k
- Revaluation Reserves £10,268k

Investments Per the Councils Common Good and Trust Fund investment strategy the main

balance of funds are invested in the Newton Real Return Fund.

Reference and Administrative Information

Charity Name Scottish Borders Council Common Good Funds

Charity registration number SC031538

Business Address Council HQ

Newtown St Boswells

Melrose

Scottish Borders

TD6 0SA

Trustees

The Trustees of this charity for the year to 31 March 2017 were the duly elected members of Scottish Borders Council (the Council), a local authority constituted under the Local Government (Scotland) Act 1994, at that time. These were:

Sandy Aitchison	Willie Archibald	Michelle Ballantyne
Stuart Bell	Catriona Bhatia	Jim Brown
Joan Campbell	Michael J Cook	Keith Cockburn
Alastair Cranston	Vicky M Davidson	Gordon Edgar
James A Fullerton	Graham H T Garvie	Iain Gillespie
John Greenwell	Bill Herd	Gavin Logan
Stuart Marshall	Watson McAteer	John G Mitchell
Donald Moffat	Simon Mountford	Alexander J Nicol
David Parker	David Paterson	Francis Renton
Sandy Scott	Ron Smith	Rory Stewart
Jim Torrance	George Turnbull	Tom Weatherston
Bill White		

Due to Local Government elections on 4 May 2017, the trustees for the year to 31 March 2018 will change.

Chief Executive The Chief Executive of Scottish Borders Council is Tracey Logan.

Auditor Audit Scotland

102 West Port Edinburgh EH3 9DN

Professional support

The Council provides the Administrative, Legal and Financial support and advice to the Common Good Funds which is recognised within *Other: governance costs* in the financial statements. All financial transactions go through the Council's books of account and their Bankers are the Bank of Scotland, Newtown St Boswells, Melrose.

Shona Haslam Trustee Scottish Borders Council Common Good Funds 28 September 2017

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

Under charity law, the trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees have elected to prepare the financial statements in accordance with FRS102

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- > State where applicable, whether the financial statements comply with the trust deeds and rules, subject to any material departures disclosed and explained in the financial statements and
- > Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are required to act in accordance with the rules of the charity and within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under the Charities and Trustee Investment (Scotland) Act 2005, those statements of accounts comply with the requirements of regulations under that Act. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2017

2015/16 £'000 Restated		2016/17 £'000	Notes
	Income from:		
105	Donations and legacies	27	1
54	Investments	69	2
237	Charitable activities	238	
396	Total Income	334	
	Expenditure on:		
(396)	Raising funds	(385)	
(89)	Charitable activities	(171)	
(48)	Other: governance costs	(48)	
(533)	Total Expenditure	(604)	3
(33)	(Losses) / gains on investment assets – unrealised	(8)	
(170)	Net Income / (Expenditure)	(278)	
	Other Recognised Gains / (Losses)		
103	Gains on revaluation of fixed assets	0	
570	Recognition of Fixed Assets and Investments	128	7
503	Net Movement in Funds	(150)	
	Reconciliation of Funds		
13,392	Total funds brought forward	13,895	
13,895	Total Funds Carried Forward	13,745	

2015/16 Statement of Financial Activities has been restated to account for the transfer of Innerleithen Memorial Hall and Old Gala House to Innerleithen and Galashiels Common Good Funds respectively as other Recognised Gains / (Losses) rather than income.

BALANCE SHEET as at 31 March 2017

as at 31 March 2016				l March 17	Notes
£'000	£'000		£'000	£'000	
		Long Term Assets			
11,022		Tangible assets	10,746		5
2,361		Investments	2,700		6
60		Long term loan to third party	47		
	13,443	Total Long Term Assets		13,493	
		Current Assets			
21		Debtors	20		
476		Short term investment in SBC loans fund	255		
	497	Total Current Assets		275	
		Current Liabilities			
	(45)	Creditors: Amounts falling due within 1 year		(23)	
	452	Net Current Assets		252	
	13,895	Total Net Assets		13,745	
		The Funds of the Charity			
	(3,353)	Restricted income funds		(3,478)	7
	(10,542)	Revaluation reserve		(10,267)	
	(12 905)	Total Charity Funds		(12 745)	
	(13,895)	Total Glianty Funds		(13,745)	

All of the charity's activities are continuing.

The Accounting Policies on pages 11 and 12 and the Notes on pages 13 to 15 form part of these Financial Statements.

The unaudited accounts were issued on 28 June 2017 and the audited accounts were authorised for issue on 28 September 2017.

David Robertson CPFA Chief Financial Officer 28 September 2017 Shona Haslam Trustee Scottish Borders Council Common Good Funds 28 September 2017

CASH FLOW STATEMENT as at 31 March 2017

The Cash Flow Statement shows how the Common Good Funds generate and use cash as classified into operating, investing and financing activities. The amount of cash held by Common Good Funds at the year-end is always nil, as all surplus cash is invested in the short term, in the SBC Loans Fund.

as at 31 March 2016				as at 31 March 2017	
£'000	£'000	£'000 £'000			
		Operating Activities			
	(170)	Net Income / (Expenditure)		(278)	
		Adjustments to Net Income / (Expenditure) For Non Cash Movements			
272		Depreciation & Impairment	275		5
1 (24)		Net Movement in Debtors	(1)		
(21)	252	Net Movement in Creditors	(22)	252	
	252	Total Adjustments to Net Income / (Expenditure)		252	
	82	Net Cash Flows from Operating Activities		(26)	
		Investing Activities			
(87)		Disposal / (Purchase) of Short Term Assets	221		
(45)		(Purchase) / Disposal of Long Term Assets	(216)		
33		Other Items which are Investing Activities	8		
	(99)	Net Cash Flows from Investing Activities		13	
		Financing Activities			
17		Cash Received from Loans	13		
	17	Net Cash Flows from Financing Activities		13	
	0	Net Movement in Cash		0	

ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

Basis of Preparation and Assessment of Going Concern

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS102, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Funds Structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include the designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Income Recognition

Under FRS102, income is recognised when it is receipt is "probable", rather than "virtually certain", which was the case under the previous Charities SORP 2005.

Full recognition criteria are:

- Entitlement control over the rights or other access to the economic benefit has passed to the charity
- Probable it is more likely than not that the economic benefits will flow to the charity
- Measurement the monetary value or amount of the income and the costs to complete the transactions can be measured reliably

Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Donations and grants are recorded as expenditure when the activity they relate to takes
 place, regardless of when applications are approved.
- Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the balance sheet.
- Income and expenditure are credited and debited to the relevant revenue account, unless they properly represent capital receipts or capital expenditure.

Donations & Legacies

All donations and gifts are included within incoming resources under Restricted Funds. Donations and Gifts in Kind are brought into the financial statements at their market value to the charity.

Resources Expended

Resources expended are analysed between charitable activities, costs of generating funds and governance costs. Charitable activities include all direct costs and other support costs.

Tangible Fixed Assets and Depreciation

Tangible fixed assets, with a value greater than £1,000, having a value to the business greater than one year, other than those acquired for the purpose of specific projects, are capitalised.

Land is held at current valuation and is not depreciated. All tangible fixed assets are subject to revaluation every five years, with the last revaluation being undertaken in 2014/15. Depreciation is charged on all tangible fixed assets other than land at a rate which will reduce the current value of the asset to its residual value over the remaining effective life of the asset.

Investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using closing quoted market price.

Unrealised gains and losses represent the difference between market value at the beginning and the end of the financial year, or if purchased in the year, the difference between cost and market value at the end of the financial year. Realised gains and losses represent the difference between the proceeds and cost.

Short Term Investments

Short Term Investments are current asset investments which are disposable without curtailing or disrupting the business and are either convertible into known amounts of cash at or close to their carrying values. Short Term Investments comprise of call deposits with the Council.

NOTES TO THE FINANCIAL STATEMENTS

1 Donations and Legacies

2015/16 £000		2016/17 £'000
1	Duns	2
4	Galashiels	1
16	Hawick	6
0	Innerleithen	0
14	Jedburgh	1
1	Kelso	1
56	Lauder	6
8	Peebles	5
5	Selkirk	5
105		27

2 Income from Investments

2015/16 £000		2016/17 £'000
3	Bank Interest Receivable from SBC Loans Fund	3
51	Income from Investment Portfolio	66
54		69

3 Analysis of Charitable Expenditure

2015/16 Total		Activities Undertaken Directly	Support and Governance Costs	Property Cost & Depreciation	2016/17 Total
£'000		£'000	£'000	£'000	£'000
4	Duns	0	2	1	3
39	Galashiels	0	2	36	38
142	Hawick	37	11	112	160
17	Innerleithen	0	0	17	17
27	Jedburgh	77	3	12	92
52	Kelso	5	2	43	50
31	Lauder	2	10	17	29
97	Peebles	24	8	49	81
124	Selkirk	26	10	98	134
533		171	48	385	604

4 Governance Costs

Governance costs are comprised of a recharge from SBC and reflect the cost of the proportionate administration, finance, and legal time spent on Common Good funds. No Trustee remuneration or other expenses were incurred.

5 Tangible Assets

The change in the value of tangible assets has been driven by the following movements:

As at 31		as at 31 March 2017			
March 2016 Total		Asset Impairment	Depreciation	Total	
£'000		£'000	£'000	£'000	
3	Duns	(3)	0	0	
625	Galashiels	0	(36)	588	
3,638	Hawick	0	(40)	3,598	
307	Innerleithen	0	(17)	290	
476	Jedburgh	0	(12)	464	
840	Kelso	0	(43)	797	
1,017	Lauder	0	(11)	1,006	
879	Peebles	0	(37)	842	
3,237	Selkirk	0	(76)	3,161	
11,022		(3)	(272)	10,746	

The asset disposal in Duns relates to No. 10 South Street, Duns, which was transferred at nil consideration to the Queen's & Lord Treasurer's Remembrancer, following investigations relating to legal title of the property.

Long term assets are broken down between Land & buildings and Heritage assets as follows:

As at 31		as at 31 March 2017			
March 2016 Total		Land & Buildings at Net Book Value	Heritage Assets	Total Long Term Assets	
£'000		£'000	£'000	£'000	
3	Duns	0	0	0	
625	Galashiels	589	0	588	
3,638	Hawick	3,595	3	3,598	
307	Innerleithen	290	0	290	
477	Jedburgh	464	0	464	
841	Kelso	778	19	797	
1,016	Lauder	1,006	0	1,006	
878	Peebles	840	2	842	
3,237	Selkirk	3,159	1	3,161	
11,022		10,721	25	10,746	

6 Investments

All investments are through a recognised investment exchange, as at 31 March 2017 all investments were with the Newton Real Return Fund. Investment amounts and unrealised gains on these investments since inception, as at 31 March 2017, per Common Good Fund are detailed below:

As at 31 March 2016		as at 31 March 2017			
Total Investment		Newton Investment	Unrealised Gain	Total Investment	
£'000		£'000	£'000	£'000	
0	Duns	0	0	0	
25	Galashiels	149	5	154	
372	Hawick	459	14	473	
0	Innerleithen	0	0	0	
941	Jedburgh	915	22	937	
255	Kelso	246	8	254	
249	Lauder	250	8	258	
384	Peebles	422	13	435	
135	Selkirk	185	4	189	
2,361		2,626	74	2,700	

7 Restricted Income Funds

Balance at 31 March 2016 £'000		Unrealised movement on investment assets	Other income: donations	SOFA Surplus	Balance at 31 March 2017 £'000
20	Duns	0	0	1	21
186	Galashiels	(1)	128	3	316
635	Hawick	1	0	3	639
135	Innerleithen	0	0	0	135
1,047	Jedburgh	(4)	0	(53)	990
291	Kelso	(1)	0	1	291
291	Lauder	(1)	0	6	296
497	Peebles	(1)	0	22	518
251	Selkirk	(1)	0	22	272
3,353		(8)	128	5	3,478

The total donation of £128k above represents the capital transfer of Newton investment held by the Ladhope Estate trust into the Galashiels Common Good Fund.

8 Contingent Assets

The charity granted a secured grant to Jedburgh Golf Club in 2004 to purchase land. The grant is to be written down over 20 years. If during this period the land is sold the balance of the remaining funds are to be returned to the charity.

INDEPENDENT AUDITOR'S REPORT

Independent auditor's report to the trustees of Scottish Borders Council Common Good Funds and the Accounts Commission

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual report and accounts of Scottish Borders Council Common Good Funds for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of Financial Activities, the Balance Sheet, Accounting policies and Notes to the Financial Statements. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the charity as at 31 March 2017 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of The Charities Accounts (Scotland) Regulations 2006.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standards for Auditors, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the trustees for the financial statements

As explained more fully in the Statement of Responsibilities, the trustees are responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the charity and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Other information in the statement of accounts

The trustees are responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission or required by applicable law to the extent explicitly stated later in this report.

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the statement of accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Report on other requirements

Opinion on other prescribed matter

I am required by the Accounts Commission to express an opinion on the following matter. In my opinion, based on the work undertaken in the course of the audit the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Charities SORP (FRS 102).

Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Asif A Haseeb OBE Audit Scotland 102 West Port Edinburgh EH3 9DN

29 September 2017

Asif A Haseeb is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) 1973

ADDITIONAL INFORMATION

Contact Details

For further information on the Common Good Funds, please contact:

Kirsty Robb Telephone: 01835 – 825249

Capital & Investment Manager E-mail: <u>krobb@scotborders.gov.uk</u>

Scottish Borders Council Council Headquarters

Newtown St Boswells

MELROSE TD6 0SA

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Contact us at Lynn Mirley, Corporate Finance Manager, Corporate Finance, Council Headquarters, Newtown St Boswells Melrose TD6 0SA Tel: 01835 825019 Fax: 01835 825011 or email: lmirley@scotborders.gov.uk

