

**SCOTTISH BORDERS COUNCIL**  
**PEEBLES COMMON GOOD FUND SUB-COMMITTEE**

MINUTE of MEETING of the PEEBLES  
COMMON GOOD FUND SUB-COMMITTEE  
held in Clovenfords Primary School,  
Clovenfords on Wednesday 5 March 2014 at  
5.30 p.m.

Present:- Councillors W. Archibald (Chairman), S. Bell, S. Bhatia, K. Cockburn, G. Logan.  
Community Councillor A. Kubie.

Apology:- Councillor G. Garvie.

In Attendance:- Legal and Licensing Services Manager, Senior Financial Analyst (A. Mitchell), Democratic Services Officer (K. Mason).

Members of the Public:- 0.

**MINUTE**

1. The Minute of Meeting of Peebles Common Good Fund Sub-Committee of 27 November 2013 had been circulated.

**DECISION  
NOTED.**

**MONITORING REPORT FOR 9 MONTHS TO END DECEMBER 2013**

2. There had been circulated copies of a report by the Chief Financial Officer setting out details of transactions for the 9 months to 31 December 2013, the projections of the annual outturn with variances from the current budget, virement to address required budget changes and the projected effect on Revenue and Capital Reserves at 31 March 2014. It had been agreed that expenditure on the division of the ground floor of the Old Corn Exchange and the donation to the Dovecot Court sheltered Housing would be funded by a transfer from Revenue Reserve. When the budget was set no provision was made for any rental income from the Old Corn Exchange, which had now been let. No budget was set for income from sale of land but it was agreed that this income should be used to supplement the Capital Reserve. It was projected that there would be a budget saving on the division of the shop and this could cover the small projected overspends on Haylodge toilet provision and Donations & Grants. The remaining saving on the shop division budget together with the unbudgeted rental income now charged would contribute to creating a projected excess of income over expenditure of £17,407, which could either return to Revenue Reserves or be used to boost other budgets in the current year eg Grants & Donations, which was already over committed. This compared to an initial budget deficit of £701.
3. Discussions took place in relation to Tweeddale Youth Action (formerly know as Ish'uze Youth Action) and it was noted that to date £3,541 of the annual rent of £8,400 for the year to 30 November 2013 was unpaid and none of the rent of £8,400 for the year to 30 November 2014 had been paid. If no payments were received by 31 March 2014 then arrears would be £6,373. The Legal and Licensing Services Manager advised that she had spoken to J. Morison, Estates Management, who had explained that Tweeddale Youth Action had not signed the lease for the premises and she had asked Officers to follow this through. It was thought that Tweeddale Youth Action considered the rental to be too high and that they would like to renegotiate. Councillor Bhatia queried why the Common Good continually subsidised Tweeddale Youth Action stating that they should fund their own rent and submitted that there should be one youth hub. It was agreed that Officials prepare a report on the current position for the next meeting and that Mr Ian Jenkins, Chairman of Tweeddale Youth Action be invited to attend.

4. With reference to appendix 3 of the report, Councillor Bhatia referred to the amount of financial assistance in the sum of £20,000 which had been approved in the current financial year but not yet paid to Peebles Rugby Football Club for drainage and lighting at Hay Lodge Park. She advised that the project had been reported to have an underspend of £10,000 in the financial monitoring reports considered by the Council's Executive Committee on 18 February 2014. A report with clarification on the Council/Common Good funding of the work at Hay Lodge Park, Peebles would be presented to the next meeting of the Executive Committee. Meantime the £20,000 would remain unpaid in the Common Good account until clarification was received from Peebles Rugby Football Club regarding the project
5. With reference to appendix 5 of the report, Councillor Bhatia considered that the valuation of Eliot's Park Grazings at £100,000 was too high. She requested that further information on the basis of the valuation be explained by the Estates Manager at the next meeting.
6. With reference to appendix 5 of the report, Councillor Bhatia asked for details of the costs of fencing recorded as expenditure against Neidpath Grazings and it was agreed that the Senior Financial Analyst in conjunction with the Estates Manager would provide details of this at the next meeting.
7. The Legal and Licensing Services Manager submitted that for future meetings it would be helpful to have questions relating to budget monitoring reports in advance of the meeting as this would enable Officers to provide the relevant answers at the meeting.

#### **DECISION**

- (a) **AGREED**
  - (i) to approve the financial performance for 2013/14 as shown in Appendix 2 to the report;
  - (ii) to approve the virements detailed in Appendix 6 to the report;
  - (iii) that Officials prepare a report on the position for the next meeting and that Mr Ian Jenkins, Chairman of Tweeddale Youth Action be invited to attend;
  - (iv) to invite the Estates Manager to attend the next meeting to present the basis for the evaluation of Eliot's Park Grazings; and
  - (v) that the Senior Financial Analyst would provide details of the costs of fencing at the next meeting.
- (b) **NOTED**
  - (i) the key figures shown in Appendix 1 to the report;
  - (ii) the Grants Analysis provided in Appendix 3 to the report;
  - (iii) the projected balances on Revenue and Capital Reserves as shown in Appendix 4 to the report; and
  - (iv) the performance of the Property Portfolio as shown in Appendix 5 to the report.

#### **APPLICATION FOR FINANCIAL ASSISTANCE – VENLAW COMMUNITY WOODLAND**

8. There had been circulated copies of an application for financial assistance from Venlaw Community Woodland in the sum of £1,000 to assist the group in financing required annual woodland inspections and written survey reports; cost of tree surgery arising from survey reports; annual contribution of £100 to Borders Forest Trust towards insurance cover; costs

of any required tree surgery for unforeseen ad hoc problems with trees affecting access or public safety etc.

**DECISION**

**AGREED to continue consideration of the application pending clarification of (a) the management of the estate; and (b) income held by the Venlaw Community Woodland.**

*The meeting concluded at 6.15 p.m.*

CORPORATE RESOURCES  
28 JAN 2014  
ADMIN & LEGAL



**PEEBLES COMMON GOOD FUND  
APPLICATION FOR FINANCIAL ASSISTANCE**

<p><u>Applicant Details</u> Name and Address of Applicant/Organisation:</p> <p>Telephone No:</p>	<p>Venlaw Community Woodland, per Mr. Douglas Wright Convener &amp; Hon. Secretary Reivers Lodge, 16 Drovers Way, Peebles EH45 9BN</p> <p>01721 720791</p>
<p>Address to which payment should be made:</p>	<p>Mrs. Carol Woolliams, Hon Treasurer, Venlaw Community Woodland, Broomfields, 17 Crossland Crescent, Peebles EH45 8LF</p>
<p><u>Activities</u> Please supply a brief description of the activities of your organisation and the benefits it brings to the local community:</p>	<p>Venlaw Community Woodland Management Committee (VCW) under an agreement with Borders Forest Trust (BFT) manages Venlaw Woodland. This is to conserve the Woodland area to ensure its continuity as a valued woodland amenity; to preserve public access to Venlaw and the Common Good Woodland area; to involve the community in the important task of maintaining an urban green area; and to enhance the value of the Woodland area for Nature Conservation. We have planted wildflower seeds &amp; bulbs to attract bees &amp; cross-pollenating insects; created and maintain a Tree Trail; plus undertake litter picking and general maintenance. School groups and Guides/Scouts also benefit from access to this local amenity.</p>
<p><u>Assistance Requested</u> Please indicate the sum requested and the purpose for which it will be used:</p>	<p>£1,000 to assist the group in financing required annual Woodland inspections &amp; written survey reports; cost of tree surgery arising from survey reports; annual contribution (now £100) to BFT towards insurance cover; costs of any required tree surgery for unforeseen ad hoc problems with trees that affect access or public safety, etc. To assist with other necessary ongoing running costs / equipment to maintain this valued, local Woodland amenity.</p>
<p>When will the donation be required:</p>	<p>As soon as possible.</p>
<p>If this is a one-off project then please give the following details –</p> <p>Date (s):</p> <p>Estimated total cost:</p> <p>Funds already raised by applicant's own efforts:</p> <p>Funds raised or expected to be raised from other sources (please state sources):</p>	<p>Not a one-off project. The VCW Management Committee considers it prudent and appropriate for its forward planning and continued future existence, to seek this financial support. This would enable the Committee to feel secure and confident that it should be in a financial position to manage this Common Good asset to a suitable standard for the benefit of the local public and of visitors to our area, and to preserve this local Woodland amenity in terms of nature conservation, education, access, and the necessary public safety.</p>

Other information

If you have other information which you feel is relevant to this application please provide details including details of any previous assistance given:

Venlaw Community Woodland previously sought financial assistance from Peebles Common Good Fund in February 2012, to cover a five year period. In April 2012, VCW received a Common Good Fund Grant of £1000 and was advised to submit annual applications for assistance, (as opposed to a block grant for 5 years).

We receive a certain amount of practical assistance and support from Borders Forest Trust Community Woodland Officer and some trainees & volunteers with thinning out in the Woodland, and cutting back the significant annual overgrowth adjacent to Venlaw High Road and Venlaw Quarry Road.

We normally seek tenders from tree surgery firms for undertaking annual Woodland tree inspection & written Survey Report, and quote for undertaking any identified work. The inspection & report quote costs vary between £120 and £175. The cost of professional Tree Surgery work required varies according to the work identified. Such identified Tree Surgery costs in recent years have been, - 2010 - £825; 2011 - £465; 2012 quoted cost - £225, actual cost £185, (only covers trees adjacent to footpaths and trees close to houses). 2013 quoted cost - £645, actual cost £645. 2012-13 year therefore: Survey £120, Tree Surgery £645, = £765; plus BFT Insurance £100 & BFT Membership £50, - Total £915.

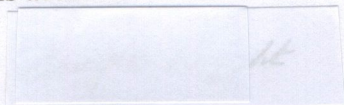
The annual works described and included above do not cover any other work arising from weather damage or other problems with trees in the Woodland, and for which contingency allowance should be made.

We are due now [December 2013] to seek a contractor to quote to undertake our annual Tree Inspection and Written Survey Report for early 2014.

Declaration

I hereby make application for assistance as set out above and certify that the information I have provided is accurate

Signed:



Position Held: Convener and Hon. Secretary

Date: 29 November 2013

**Note: All applications from organisations MUST be accompanied by a copy of the latest audited accounts**

This completed form, accounts and any supporting details should be submitted to the Legal and Licensing Services Manager, Scottish Borders Council, Council Headquarters, Newtown St Boswells, TD6 0SA for all funds. Telephone 01835 825002

# VENLAW COMMUNITY WOODLAND

## INCOME & EXPENDITURE ACCOUNT YEAR TO 31 OCTOBER 2013

	Year to 31 October 2013		Year to 31 October 2012	
	£	£	£	£
<b>Income</b>				
Memberships		146.00		127.00
Donations		63.00		11.50
Peebles Common Good Fund		—		1,000.00
DD Over-60s Exercise Class <sup>[1]</sup>		—		200.00
Plant Sale		—		84.00
CSV Action Earth Grant		—		50.00
		<b>209.00</b>		<b>1,472.50</b>
<b>Expenditure</b>				
AGM Expenses	38.54		39.18	
BFT Membership	50.00		35.00	
Insurance <sup>[2]</sup>	100.00		164.50	
The Bridge Membership	10.00		10.00	
Printing of Newsletter	9.00		8.00	
Postages	7.20		—	
Tree Inspection	120.00		120.00	
Tree Surgery	645.00		180.00	
Flower Seeds and Bulbs	—		67.50	
Treasurer's Costs <sup>[3]</sup>	3.42		—	
	<b>983.16</b>		<b>624.18</b>	
Surplus/Deficit for Year	-	774.16	848.32	

### BALANCE SHEET AT 31 OCTOBER 2013

Balance B/F	1,342.38	494.06
Surplus/Deficit for Year	- 774.16	848.32
Balance C/F	<b>568.22</b>	<b>1,342.38</b>
<b>Represented by:</b>		
Bank as at 31 October 2013	568.22	1,340.38
Cash	—	2.00
	<b>568.22</b>	<b>1,342.38</b>

#### NOTES

- [1] Dorothy Dobson's Over-60's Exercise Class  
 [2] £50 for 17/05/11 to 16/05/12; £14.50 for 17/05/12 to 08/07/12; and £100 for 09/07/12 to 08/07/13  
 [3] Membership cards (£1.05), envelopes (£1.40), photocopying of bank forms (£0.97)

Carol Woolliams, Hon. Treasurer

#### INDEPENDENT EXAMINER'S REPORT

I have examined the above accounts for the period to 31 October 2013, and can confirm that they are in accordance with the books, records and information submitted to me.

\_\_\_\_\_  
Leonard Bell

22<sup>nd</sup> November 2013  
Date:

# Venlaw Community Woodland

The Legal and Licensing Services Manager  
Scottish Borders Council  
Council Headquarters  
Newtown St. Boswells  
TD6 0SA

CORPORATE RESOURCES

28 JAN 2014

ADMIN & LEGAL

26 January 2014

Dear Sir / Madam

## **Peebles Common Good Fund: Grant Application – Venlaw Community Woodland, Peebles**

Please find enclosed a completed application from Venlaw Community Woodland for financial assistance from Peebles Common Good Fund for managing and maintaining the Venlaw Community Woodland area at Peebles. Venlaw Woodland is a Peebles Common Good asset and the Amenity Land at Venlaw west of the Woodland is also a Peebles Common Good asset.

I have also enclosed as required, a copy of our group's latest accounts, for our financial year ending 31.10.2013, together with the accounts for the financial year ending 31.10.2012, which would have been applicable had this application been submitted in the early months of 2013, - when originally intended. The Accounts were prepared by our Hon. Treasurer, Mrs. Carol Woolliams, and were independently examined by Mr. Leonard Bell, 40 The Meadows, Peebles, - a former employee of SBC. Mr. Bell has no connection with our Community Woodland, and has been our Independent Examiner for some years now.

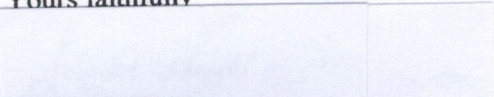
Arising from our application in 2012 for financial assistance from Peebles Common Good Fund to cover a five year period, we were awarded a reduced grant (from that claimed), and were advised the Working Group had asked that the Community Woodland submit a funding request annually over the next four years. [SBC letter 27.03.12 Ref. AI/KCM from the Legal and Licensing Services Manager refers.]

In accordance with the foregoing, this application should have been submitted Feb – May 2013, but preparation of the claim was delayed. I had subsequently been led to understand that the Common Good Fund Trustees had disbursed available funds early in the financial year, and that no other grants would be made. On that basis I had not submitted this claim, - which may have been an erroneous decision on my part. Later in the year I was subsequently instructed by the Management Committee to submit a claim for financial assistance, on the basis that the Woodland is a Common Good asset which must be suitably maintained, and that such a claim would be in accord with the Working Party's decision.

I had emailed an advance copy of this claim, dated 29 November 2013, to Scottish Borders Council, (Kathleen Mason), to signal submission of the grant application and at that time awaited a copy of the independently examined accounts for the year ending 31.10.2013.

I am particularly keen for this application to be dealt with at an early meeting of Peebles Common Good Fund Trustees. The only quotation received to date for our annual Woodland inspection is considerably higher than previous years, and we will not have the finances to authorise any necessary works arising.

Yours faithfully

  
Douglas Wright  
Convener and Hon. Secretary  
Encs.

CORPORATE RESOURCES

18 APR 2014

ADMIN & LEGAL



**PEEBLES COMMON GOOD FUND  
APPLICATION FOR FINANCIAL ASSISTANCE**

<u>Applicant Details</u> Name and Address of Applicant/Organisation:	Peebles Arts Festival c/o The Bridge The Volunteer Resource Centre School Brae High Street Peebles EH45 8AL
Telephone No:	01721 729482 (Douglas Roberts, Chairman)
Address to which payment should be made:	As above
<u>Activities</u> Please supply a brief description of the activities of your organisation and the benefits it brings to the local community:	<p>For over 30 years the Peebles Arts Festival has been promoting, showcasing and encouraging participation in the arts by organising an annual festival in the town. Last year we undertook a successful rebranding and marketing campaign to raise the profile of the Festival both locally and further afield.</p> <p>Last year's 10 day Festival had 80 events, predominantly from local artists and performers, covering programmes of visual arts, crafts, tours, music, and theatre, and new programmes of literary events, photography and film. With financial help from the Common Good Fund, last year we placed particular emphasis on participatory events/workshops. These were very popular and something we intend to continue and expand. A post-event evaluation, using the economic impact calculator, estimated that the financial benefit to the local economy of the whole Festival was in the order of £60,000.</p> <p>We now intend to use last year's successful Festival to continue to raise the standard, profile and fun of this year's event, and are currently putting together our programme.</p>



<p><u>Assistance Requested</u> Please indicate the sum requested and the purpose for which it will be used:</p>	<p>£5700</p> <p>We are working towards running an annual Festival that is largely financially self supporting, with minimal requirement for grants from public bodies. To this end, events in this year's Festival should, on average, break even and hopefully produce a small surplus, but still with affordable ticket prices. We are working to increase sponsorship from local businesses and individuals. However, we recognise that this will take time and that we will still to be some way off being self supporting from these sources for the next few years. In particular it has proved difficult to get finance to cover the ongoing costs involved in producing and distributing the paper programme and website for the Festival. These are essential elements in publicising the Festival and getting the wide participation we need.</p> <p>We are therefore asking the Common Good Fund if they could meet the programme production and distribution costs, website update and maintenance costs, and some promotional material for this year's festival. Please see breakdown of costs attached.</p> <p>Please note that as part of our objective of future self sufficiency we no longer have a paid co-ordinator post. The Festival is now run entirely by a volunteer committee.</p>
<p>When will the donation be required:</p>	<p>June 2014</p>
<p>If this is a one-off project then please give the following details –</p> <p>Date (s):</p> <p>Estimated total cost:</p> <p>Funds already raised by applicant's own efforts:</p> <p>Funds raised or expected to be raised from other sources (please state sources):</p>	<p>Annual event</p> <p>Friday 22 to Sunday 31 August 2014</p> <p>£18,000</p> <p>We are approaching the local business community for sponsorship and advertising and have so far raised £1885, though this is continuing.</p> <p>Discussions on possible joint bid to Awards for All with Peebles Mural group and Peebles Can re funding for mural project in Pennel's Courtyard.</p>

<p><u>Other information</u> If you have other information which you feel is relevant to this application please provide details including details of any previous assistance given:</p>	<p>You have provided us with financial assistance in the past.</p> <p>You provided a sum of £2000 for the 2013 Festival, which paid for the highly successful new workshops programme. This programme is continuing this year.</p>
<p><u>Declaration</u> I hereby make application for assistance as set out above and certify that the information I have provided is accurate</p> <p>Signed:</p> <p>pp Douglas Roberts</p> <p>Position Held: Chair</p> <p>Date: 17<sup>th</sup> April 2014</p>	
<p><b>Note: All applications from organisations MUST be accompanied by a copy of the latest audited accounts</b></p>	
<p>This completed form, accounts and any supporting details should be submitted to the Legal and Licensing Services Manager, Scottish Borders Council, Council Headquarters, Newtown St Boswells, TD6 0SA for all funds. Telephone 01835 825002</p>	

**Peebles Arts Festival**  
**Application To Common Good Fund 2014**

Costs of promotion material and distribution

		VAT			
Programme design	£ 1,500	0%	£	1,500	
Programme print	£ 2,600	0%	£	2,600	
Programme distrib	£ 500		£	500	
Advert design	£ 200	20%	£	240	
poster template	£ 180	20%	£	216	
Web site hosting	£ 180	20%	£	216	
Web site maintenar	£ 360	20%	£	432	
		Total	£	5,704	

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31ST OCTOBER 2013  
FOR  
PEEBLES ARTS FESTIVAL COMMITTEE**



**JRW**  
chartered accountants

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JRW  
Chartered Accountants  
Riverside House  
Ladhope Vale  
Galashiels  
Selkirkshire  
TD1 1BT

# PEEBLES ARTS FESTIVAL COMMITTEE

## CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2013

The trustees present their report with the financial statements of the charity for the year ended 31st October 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in March 2005.

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC023357

Principal address

per Janet Dural

Low Falls

Hales

Peables

Edes RNA

Trustees

P Norris

S Crow

D Roberts

H Wright

A Cameron

S Akers

J Caw

L Vyngard

J Dutch

M Odham

H Jefferson

C Hutchins

S Greve

Independent examiner

Kern Fergusson, CA

FRS

Chartered Accountants

Riverside House

Ludgate Vale

Calverley

Salisbury

TDI 1BT

### STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated entity.

Recruitment and appointment of new trustees

All of the Festival's trustees are appointed or reappointed by the trustees at the Annual General Meeting which is held within four months after the financial year end.

## PEEBLES ARTS FESTIVAL COMMITTEE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2013

The trustees present their report with the financial statements of the charity for the year ended 31st October 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

SC028358

##### Principal address

per Janet Dutch

Low Falla

Eshiels

Peebles

EH45 8NA

##### Trustees

P Norris

S Cowe - resigned 31.3.13

D Roberts

H Whitson

A Cameron

S Akers

I Cowe

L Wyngard

J Dutch - appointed 7.11.12

M Gillham - appointed 7.11.12

- resigned 31.1.13

H Jefferson - appointed 7.11.12

C Bottcher - appointed 1.2.13

S Grieve - appointed 1.5.13

##### Independent examiner

Kevin Ferguson, CA

JRW

Chartered Accountants

Riverside House

Ladhope Vale

Galashiels

Selkirkshire

TD1 1BT

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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# PEEBLES ARTS FESTIVAL COMMITTEE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST OCTOBER 2013

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charitable purpose, as recorded in the constitution, is to advance the education of the public in the arts and crafts in Peebles and the Scottish Borders and, in particular, to encourage the development of the whole range of artistic activity including drama, dance, music, opera, ballet, visual art, exhibitions, crafts, films and literature.

#### Activities and Achievements

In the year, a wide range of events was provided, as outlined in the constitution. A copy of the programme is available on request through the contact address.

### ACHIEVEMENT AND PERFORMANCE

#### Internal and external factors

The charity is continuously reliant on amounts received from its patrons and supporters, and also support from the public attending performances.

### FINANCIAL REVIEW

#### Reserves policy

A surplus for the year of £5,475 (2012 (£5,287)) has increased the reserves to £7,754 (2012 £2,279)

The trustees are aware that the funds of £7,754 will not be able to incur another deficit similar to 2012. The aim is to increase the level of funds to around £10,000 over the next few years and to maintain this level in the future. Steps are being made to change the format of the festival and alternative areas of funding are being sought. These steps will enable us to operate the arts festival in the coming year.

### ON BEHALF OF THE BOARD:

J Dutch - Trustee

6th March 2014



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PEEBLES ARTS FESTIVAL COMMITTEE**

I report on the accounts for the year ended 31st October 2013 set out on pages four to eight.

**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.

Kevin Ferguson, CA  
JRW  
Chartered Accountants  
Riverside House  
Ladhope Vale  
Galashiels  
Selkirkshire  
TD1 1BT

1st April 2014

PEEBLES ARTS FESTIVAL COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST OCTOBER 2013

	Notes	Unrestricted fund £	Restricted fund £	2013 Total funds £	2012 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	686	-	686	110
Activities for generating funds	3	2,643	-	2,643	599
<b>Incoming resources from charitable activities</b>					
Development and promotion of arts	4	11,197	9,759	20,956	10,237
<b>Total incoming resources</b>		<u>14,526</u>	<u>9,759</u>	<u>24,285</u>	<u>10,946</u>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Development and promotion of arts	5	5,464	9,759	15,223	7,494
Management & administration		3,047	-	3,047	8,199
Governance costs		540	-	540	540
<b>Total resources expended</b>		<u>9,051</u>	<u>9,759</u>	<u>18,810</u>	<u>16,233</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<u>5,475</u>	<u>-</u>	<u>5,475</u>	<u>(5,287)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>2,279</u>	<u>-</u>	<u>2,279</u>	<u>7,566</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>7,754</u></u>	<u><u>-</u></u>	<u><u>7,754</u></u>	<u><u>2,279</u></u>

The notes form part of these financial statements

**PEEBLES ARTS FESTIVAL COMMITTEE**

**BALANCE SHEET  
AT 31ST OCTOBER 2013**

	Notes	Unrestricted fund £	Restricted fund £	2013 Total funds £	2012 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	2,812	-	2,812	53
Cash at bank and in hand		6,279	-	6,279	2,646
		<u>9,091</u>	-	<u>9,091</u>	<u>2,699</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,337)	-	(1,337)	(420)
<b>NET CURRENT ASSETS</b>		<u>7,754</u>	-	<u>7,754</u>	<u>2,279</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,754</u>	-	<u>7,754</u>	<u>2,279</u>
<b>NET ASSETS</b>		<u><u>7,754</u></u>	-	<u><u>7,754</u></u>	<u><u>2,279</u></u>
<b>FUNDS</b>					
Unrestricted funds	9			7,754	2,279
Restricted funds				-	-
<b>TOTAL FUNDS</b>				<u><u>7,754</u></u>	<u><u>2,279</u></u>

The financial statements were approved by the Board of Trustees on 6th March 2014 and were signed on its behalf by:

\_\_\_\_\_  
\_\_\_\_\_  
J Dutch -Trustee

**PEEBLES ARTS FESTIVAL COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2013**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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.

**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 trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Liabilities**

Liabilities are recognised as soon as there is legal or constructive obligation committing the charitable company to pay out resources.

**2. VOLUNTARY INCOME**

	2013	2012
	£	£
Donations	686	110
	<u>        </u>	<u>        </u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	2013	2012
	£	£
Craft fair & demo	2,643	599
	<u>        </u>	<u>        </u>

**PEEBLES ARTS FESTIVAL COMMITTEE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST OCTOBER 2013**

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	2013 £	2012 £
Patrons & supporters	Development and promotion of arts	3,645	3,397
Performances	Development and promotion of arts	7,292	1,360
Administration Fees	Development and promotion of arts	260	180
Grants	Development and promotion of arts	9,759	5,300
		<u>20,956</u>	<u>10,237</u>

The following grants were received in the year:

	2013 £	2012 £
Awards for All	2,436	4,800
Peebles Common Good Fund	2,000	500
SBC	5,323	-
	<u>9,759</u>	<u>5,300</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct costs £	Support costs (See note) £	Totals £
Development and promotion of arts	14,953	270	15,223
Management & administration	-	3,047	3,047
	<u>14,953</u>	<u>3,317</u>	<u>18,270</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st October 2013 nor for the year ended 31st October 2012.

**Trustees' expenses**

No expenses were paid to trustees other than small amounts to reimburse Festival expenses.

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

	2013 £	2012 £
Trade debtors	2,812	53
	<u>2,812</u>	<u>53</u>

PEEBLES ARTS FESTIVAL COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST OCTOBER 2013

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013	2012
	£	£
Other creditors	1,337	420

9. MOVEMENT IN FUNDS

	At 1.11.12	Net movement in funds	At 31.10.13
	£	£	£
<b>Unrestricted funds</b>			
General fund	2,279	5,475	7,754
<b>TOTAL FUNDS</b>	<u>2,279</u>	<u>5,475</u>	<u>7,754</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	14,526	(9,051)	5,475
<b>Restricted funds</b>			
Restricted fund	9,759	(9,759)	-
<b>TOTAL FUNDS</b>	<u>24,285</u>	<u>(18,810)</u>	<u>5,475</u>

Nature & Purpose of Fund:-

**General fund** - represents the unrestricted reserves and activities of the charity.

**Restricted fund** - restricted grants were received by Peebles Arts Festival Committee for the development and promotion of arts in the Peebles community. This enabled the charity to expand the participatory workshops programme and promote this, and other arts festival events, with programmes/leaflets and new website.

**PEEBLES ARTS FESTIVAL COMMITTEE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST OCTOBER 2013**

	2013	2012
	£	£
<b>INCOMING RESOURCES</b>		
<i>Net income/(expenditure)</i>	<i>3,375</i>	<i>(6,241)</i>
<b>Voluntary income</b>		
Donations	686	110
<b>Activities for generating funds</b>		
Craft fair & demo	2,643	599
<b>Incoming resources from charitable activities</b>		
Patrons & supporters	3,645	3,397
Performances	7,292	1,360
Administration Fees	260	180
Grants	9,759	5,300
	<hr/>	<hr/>
	20,956	10,237
	<hr/>	<hr/>
<b>Total incoming resources</b>	24,285	10,946
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Insurance	175	174
Hire of premises	651	522
Stationery, post & adverts	28	409
Event costs	6,386	2,644
Programmes & marketing	5,601	3,505
Event catering	-	40
Website costs	2,112	200
	<hr/>	<hr/>
	14,953	7,494
<b>Governance costs</b>		
Accountancy	540	540
<b>Support costs</b>		
<b>Management</b>		
Sundries	498	399
Consultancy	2,699	7,800
Performing Rights	120	-
	<hr/>	<hr/>
	3,317	8,199
	<hr/>	<hr/>
<b>Total resources expended</b>	18,810	16,233

This page does not form part of the statutory financial statements

**PEEBLES ARTS FESTIVAL COMMITTEE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST OCTOBER 2013**

	2013	2012
	£	£
<b>Net income/(expenditure)</b>	<u>5,475</u>	<u>(5,287)</u>

This page does not form part of the statutory financial statements





\* **COMMON GOOD FUND**  
**APPLICATION FOR FINANCIAL ASSISTANCE**

<p><u>Applicant Details</u>  Name and Address of Applicant/Organisation:</p> <p>Telephone No:</p> <p>E-mail address:</p>	<p>Peebles Mural Project  c/o 2a Springwood Terrace, Peebles EH45 9ET</p> <p>01721 725161 contact name: Robin Tatler</p> <p>rtatler@gmail.com</p>
<p>Address to which payment should be made:</p>	<p>Our group, although constituted, has no bank account and only exists to complete this project. Peebles Arts Festival has kindly agreed to allow us to use its account for the purposes of making funding applications, receiving funds and making payments to contractors and suppliers. We have a memo of understanding between Peebles Arts Festival and ourselves to cover this which is attached to this application.</p> <p>To be clear, this application for funding is from the Peebles Mural Group and is not a joint application with the Peebles Arts Festival.</p>
<p><u>Activities</u>  Please supply a brief description of the activities of your organisation and the benefits it brings to the local community:</p>	<p>The objective of our group is to create a mural celebrating the life and times in Peebles from the early inhabitants to the present day and into the near future. It will encompass the history, origins and cultural traditions of Peebles. It will be an accessible source of information and education for both locals and visitors.</p> <p>We are encouraging the local community, and in particular young people, to contribute their ideas and become involved in the design and production of the mural. It is intended that the mural will be part of the Creative Places Award year, and the creation of the mural will be included as part of the 2014 Peebles Arts Festival programme.</p>
<p><u>Assistance Requested</u>  Please indicate the sum requested and the purpose for which it will be used:</p>	<p>£1,870 to assist with the costs of preparing the wall and designing the mural.</p>
<p>When will the donation be required:</p>	<p>An "in principle" confirmation is required as soon as possible to assist with securing the remaining funding. The actual donation will be needed in July 2014.</p>
<p>If this is a one-off project then please give the</p>	

following details –	
Date (s):	We hope to commence in July 2014, completion by October 2014
Estimated total cost:	£9,610
Funds already raised by applicant's own efforts:	£1,090
Funds raised or expected to be raised from other sources (please state sources):	£6,650 from Awards For All
<u>Other information</u> If you have other information which you feel is relevant to this application please provide details including details of any previous assistance given:	The project is supported by Peebles Arts Festival, Eastgate Theatre (Creative Places Award Project), Peebles Community Council, Peebles CAN and Peebles Community Trust. The local residents of Pennels Close support the project, including RBS who own the courtyard land. The Leckie Church have agreed to the use of the wall in principle and are supportive.
<p><u>Declaration</u> I hereby make application for assistance as set out above and certify that the information I have provided is accurate</p> <p>Signed:</p> <p>Position Held: Chairman, Peebles Mural Project</p> <p>Date: 24<sup>th</sup> April 2014</p>	
<p><b>Note: All applications from organisations MUST be accompanied by a copy of the latest audited accounts</b></p> <p>As explained above, we have no bank account but have an agreement with Peebles Arts Festival to use theirs. We can supply a copy of Peebles Arts Festival accounts if required, although I believe you already have a copy.</p>	
<p>This completed form, accounts and any supporting details should be submitted to the Democratic Services Team Leader, Scottish Borders Council, Council Headquarters, Newtown St Boswells, TD6 0SA for all funds. Telephone 01835 825005</p>	

\* Insert name of Fund.

## **Memo of Understanding between**

### **Peebles Mural Project and Peebles Arts Festival**

Peebles Mural Project (PMP) is a constituted group set up for the single purpose of creating a mural for Peebles in the Pennals Close. The group has a finite life and will dissolve once the mural is completed (forecast to be within one year).

Peebles Arts Festival (PAF) is a registered charity with the purpose to advance the education of the arts and crafts in Peebles and the Scottish Borders.

The two groups will remain independent but will cooperate where beneficial as follows:

**Banking.** Because of the short-term finite nature of the PMP, PAF have agreed to the use of the PAF bank account for payment into of funds for the mural and payment of invoices for the mural. Payments to and from PMP will be clearly identified as a separate accounting spreadsheet from those of PAF.

**Finance.** PMP will not call on PAF for any funding, although a joint application for funding for aspects of the mural may be made where felt appropriate by both groups. PAF will not make any payment of invoices for PMP costs where insufficient income has been generated by PMP to cover these.

**Douglas Roberts, Chairman of Peebles Arts Festival**

**Robin Tatler, Chairman of Peebles Mural Project**

**APRIL 2014**