

# Public Document Pack



## HAWICK COMMON GOOD FUND SUB-COMMITTEE TUESDAY, 17TH FEBRUARY, 2015

A MEETING of the HAWICK COMMON GOOD FUND SUB-COMMITTEE will be held in the  
LESSER HALL, **TOWN HALL, HAWICK** on TUESDAY, 17 FEBRUARY 2015 at 4.00 pm

J. J. WILKINSON,  
Clerk to the Council,

10 February 2015

<b>BUSINESS</b>		
1.	<b>Apologies for Absence.</b>	
2.	<b>Order of Business.</b>	
3.	<b>Declarations of Interest.</b>	
4.	<b>Minute.</b> (Pages 1 - 4)  Consider Minute of Meeting held on 18 November 2014. (Copy attached).	2 mins
5.	<b>Financial Assistance.</b> (Pages 5 - 46)  Consider applications for financial assistance from:- (i) Interest Link Roxburgh (Copy attached). (Minute 2 of 19 August 2014 refers).  (ii) Hawick Reivers Association (Copy attached).  (iii) Bill McLaren Park Ltd. (Copy attached).	15 mins
6.	<b>Monitoring Report for 9 months to 31 December 2014.</b> (Pages 47 - 54)	10 mins
7.	<b>Reiver's Festival Fun Fair</b> (Verbal Report)  Minute 7(f) of the Meeting on 18 November 2014 refers.  Suspension of Standing Order No. 55(a) required prior to discussion of this item.	10 mins
8.	<b>Property Update.</b> (Verbal Report)  Consider report form the Property Officer and Estates Officer.	20 mins
9.	<b>Any Other Items Previously Circulated.</b>	

10.	<b>Any Other Items which the Chairman Decides are Urgent.</b>	
11.	<p><b>Item Likely To Be Taking in Private.</b></p> <p><b>Item Likely To Be Taking In Private</b>  Before proceeding with the private business, the following motion should be approved:-</p> <p>“That under Section 50A(4) of the Local Government (Scotland) Act 1973 the public be excluded from the meeting for the following item of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraphs 4 of Part q of the Schedule 7A to the aforementioned Act.”</p>	
12.	<p><b>Private Minute.</b> (Pages 55 - 56)</p> <p>Consider Minute of meeting held on 18 November 2014 (Copy attached).</p>	2 mins
13.	<p><b>Date and Venue of Next Meeting</b></p> <p>Tuesday, 19 May 2015 at 4.00 pm in the Lesser Hall, Hawick</p>	

#### NOTES

- 1. Timings given above are only indicative and not intended to inhibit Members' discussions.**
- 2. Members are reminded that, if they have a pecuniary or non-pecuniary interest in any item of business coming before the meeting, that interest should be declared prior to commencement of discussion on that item. Such declaration will be recorded in the Minute of the meeting.**

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**Membership of Sub-Committee:-** Councillors G Turnbull (Chairman), A Cranston, S Marshall, W McAteer, D Paterson and R Smith

Mrs A Knight, Burnfoot Community Council  
Mr J Little, Hawick Community Council

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Please direct any enquiries to Judith Turnbull Tel No. 01835 826556  
E-mail: [Judith.Turnbull@scotborders.gov.uk](mailto:Judith.Turnbull@scotborders.gov.uk)

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

MINUTE of MEETING of the HAWICK COMMON  
GOOD FUND SUB-COMMITTEE held in the  
Commercial Room, Borders Textile Towerhouse,  
Hawick on 18 November 2014 at 4.00 p.m.

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Present:- Councillors G. Turnbull (Chairman) W. McAteer, D. Paterson, Community  
Councillors Mrs A. Knight (Burnfoot Community Council), Mr J. Little (Hawick  
Community Council).

Apologies:- Councillor A. Cranston, S. Marshall, Property Officer (F. Scott)

In Attendance:- Solicitor with Legal Services (R. Kirk), Estates Officer (J. Morrison), Democratic  
Services Officer (J. Turnbull).

Members of the Public – 4 in attendance.

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**CHAIRMAN'S REMARKS**

1. The Chairman, Councillor Turnbull, welcomed Mrs Lynn Mirley, Corporate Finance Manager. Mrs Mirley had replaced Mr A Mitchell, Senior Financial Analyst, who had retired.

**ORDER OF BUSINESS**

2. The Chairman varied the order of business as shown on the agenda and the Minute reflects the order in which the items were considered at the meeting.

**MINUTE**

3. There had been circulated copies of the Minute of the Meeting held on 21 October 2014

**DECISION**

**APPROVED the Minute for signature by the Chairman.**

**MATTERS ARISING FROM THE MINUTE**

4. With reference to paragraph 2 of the Minute, the Chairman reported that Interest Link were pursuing a Community Grant. Councillor Smith requested clarification on R B Foreman's Bequest Fund, Mrs Mirley, advised that she was preparing a report on Charitable Trusts for the December meeting of Council. The report would discuss creating three new Charitable Trusts - Welfare, Community Enhancement and Education, existing trust funds would be allocated into these new Charitable Trusts wherever possible. The report would also recommend that existing charitable funds be dispersed or closed following transfer. Mrs Mirley was presently in discussion with Scottish Borders Council's (SBC) Legal Officer regarding the governance arrangements for the new Charitable Trusts. With reference to paragraph 5 of the Minute, the Chairman advised that the Viv Sharp Memorial bench and plaque were now in place and he congratulated the organisers for arranging the memorial.

**DECISION**

**NOTED.**

**REQUEST FOR FINANCIAL ASSISTANCE**  
**HAWICK SALVATION ARMY CHURCH**

5. There had been circulated copies of a letter from Hawick Salvation Army Church for financial assistance for the cost of the hire of Hawick Town Hall for the 2014 Christmas Eve Carol Service. The Hawick Common Good Fund had covered the cost of the hall hire in previous years on the basis that all income from the service was donated to local charities, the Sub-Committee agreed the request and that, as this was an annual event, the request be delegated to officers for approval in the future.

## **DECISION**

### **AGREED**

- (a) that the cost of hiring Hawick Town Hall be met from the 2014 Christmas Eve Carol Service; and**
- (b) that future requests from Hawick Salvation Army Church, for the Town Hall for the Christmas Eve Carol Service, be delegated to officers for approval.**

## **HAWICK COMMON GOOD INVENTORY**

6. The Chairman reported that Mr Mitchell had advised that there was no comprehensive examination of the “moveable” assets of any of the Common Good Funds. The data which was currently held for Hawick’s moveable assets was – official robes (£600 insurance value); pictures in municipal buildings (£4,124 insurance value); Provost’s Chain (£2,815 insurance value) and Hizzie Leathers (£3,000 book value). A full asset register was held for all the heritable assets and this formed the basis of the property performance report within the monitoring reports submitted to the Common Good Sub-Committee. The Chairman advised that there was a Redpath painting and other small artefacts from town twinning which should also be included. The Sub-Committee agreed that a full inventory of Hawick Common Good moveable assets should be prepared when resources allowed. Mrs Mirley advised that she would follow up with the Cultural Services Manager, Mr Ian Brown, and the Property Officer, Mr Frank Scott, and report back to the next meeting.

## **DECISION**

**AGREED to request that the Corporate Finance Manager, report on Hawick Common Good Fund’s moveable assets at the next meeting of the Hawick Common Good Fund Sub-Committee.**

## **PROPERTY UPDATE**

7. The Estates Officer, Mr Morison, was in attendance and advised that he had received a request from a resident of Paterson Gardens, asking permission to allow vehicular access over the track belonging to the Common Good which ran adjacent to the Golf Course, and also to create a parking bay and access gate. The Committee considered the request and unanimously agreed that the track was not suitable for vehicular access and also advised that a similar request in June had been refused. Mr Morison reported that he had met with the Forestry Commission at Hawick Burgh Woodlands. The Forestry Commission were keen to progress a possible woodlot at the site. If Members agreed, the next stage would be to prepare a draft prospectus. Members discussed the proposal and suggested that the Estates Officer prepare a report for the next meeting of the Sub-Committee which should include other options for management of the wood. Mr Morison advised that he had met with the Council’s Architect, Mr Sharp, to consider two quotations for the new silage pit at Pilmuir, both were in the region of £65K. To refurbish the existing silage pit would be labour extensive and would not be cost effective. The Committee requested a full breakdown of the quotation costs be reported at the next meeting for a final decision. Mr Morison advised that contractors were due to start on the formation of the new car park and path at Willestruther Loch. The tenant at Pilmuir Farm, had verbally agreed to the reduction in a small area of his land to facilitate the new walkway. The Solicitor with Legal Services advised that the tenant should receive written notification, Mr Morison, confirmed that he would arrange. The Committee also agreed to the investigation and replacement of a field drain and replacement of the fence at Pilmuir Farm. Mr Morison advised that he had received the usual request from Mr Stuart to lease an area of the Common Haugh Car Park for two weeks, for siting of the regular funfair. The Sub-Committee acknowledged that many residents enjoyed the funfair. However they had also received many nuisance complaints and it was therefore agreed that the request be granted, for one week to coincide with Reiver’s Festival weekend and that there be a 10 pm curfew.

## **DECISION**

### **AGREED:-**

- (a) That the request to allow vehicular access, a parking bay and access gate on the track adjacent to the Golf Course be refused;**
- (b) To request the Estates Officer report, at the February meeting, on options for a management programme for Hawick Burgh Woodlands;**

- (c) To request the Estates Officer provide a breakdown of quotation costs for replacement of Pilmuir Silage Pit, for the February meeting;
- (d) To replace the fence and field drain at Pilmuir Farm as soon as possible;
- (e) To request the Estate Officer write to the tenant of Pilmuir confirming the agreement for the loss of a small area of land; and
- (f) To grant the use of Common Haugh Car park for one week, for the siting of a funfair to coincide with the Reiver's Festival Weekend.

**OUTTURN FOR 2013/14 BUDGET SETTING FOR 2014/15 AND MONITORING REPORT FOR SIX MONTHS TO END SEPTEMBER 2014**

8. There had been circulated copies of a report by the Chief Financial Officer setting out the outturn for 2013/14, variances from the final budget and the effect on revenue and capital reserves at 31 March 2014 for which approval was sought, together with details of transactions for the six months to 30 September 2014 and their projected impact upon reserves at 31 March 2015. The performance of the investment in the Newtown Fund was reported in paragraph 7 to the report. Income and expenditure for 2014/15 were projected to be in line with the proposed budget as shown in Appendix 6 to the report. Members requested that Mrs Mirley circulate a breakdown of under generation figures of income and over generation of income as contained in Appendix 2 of the report. Mrs Mirley agreed that she would convert into units the figures shown in box 4 of Appendix 1– Investment and Loans.

**DECISION**

- (a) **AGREED** the budget for 2014/15 as shown in Appendix 6.
- (b) **NOTED:-**
  - (i) the key figures for 2013/14 shown in Appendix 1;
  - (ii) the financial performance for 2013/14 as shown in Appendix 2 to the report;
  - (iii) the balances on revenue and capital reserves at 31 March 2014 as shown in Appendix 2;
  - (iv) the grants analysis for 2013/14 provided in Appendix 4; the key figures for 2014/15 shown in Appendix 5;
  - (v) the financial monitoring report for 2014/15 as shown in Appendix 6;
  - (vi) the grants analysis for 2014/15 provided in Appendix 7;
  - (vii) the projected balances on revenue and capital reserves at 31/3/15 as shown in Appendix 8;
  - (viii) the performance of the property portfolio as shown in appendix 9; and that the Sub-Committee receive the detail of Appendix 2 to the report.

**PRIVATE BUSINESS**

**DECISION**

9. **AGREED** under Section 50A(4) of the Local Government (Scotland) Act 1973 to exclude the public from the meeting during consideration of the business detailed in the Appendix to this Minute on the grounds that it involved the likely disclosure of exempt information as defined in paragraph 6 of Part I of Schedule 7A of the Act.

**SUMMARY OF PRIVATE BUSINESS**

**LEASE OF MARKET SITE, COMMON HAUGH, HAWICK**

1. The Sub-Committee considered a report from the Service Director Commercial Services.

*The meeting concluded at 5.20 pm.*

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CONFIDENTIAL  
14 JUL 2014  
ADMINISTRATIVE



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

<p><u>Applicant Details</u> Name and Address of Applicant/Organisation:  Telephone No:  E-mail address:</p>	<p>Interest Link Roxburgh Katherine Elliot Centre, Howdenbank, Hawick TD9 7JT  01450 377600 (Val Reilly, Branch Co-ordinator) 01573 410760 (Andrew Findlay, Project Co-ordinator)  valreilly@interestlink.org.uk andrewfindlay@interestlink.org.uk</p>
<p>Address to which payment should be made:</p>	<p>Interest Link Borders, Platform One, Station Road, Duns, Berwickshire TD11 3HS (Parent organisation)</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>	<ul style="list-style-type: none"> <li>• People with learning disabilities have a lifelong condition that affects their development and means they need help to understand information, learn skills and live independently. Cerebral Palsy, Downs Syndrome and autism are common causes.</li> <li>• Most children, young people and adults with learning disabilities are socially isolated but want to find friends, pursue interests, make choices, gain skills and develop independence. Interest Link aims to achieve this through volunteer befriending, and we have been very successful in the 12 years we have been working in Hawick.</li> <li>• We currently have 48 people living in Hawick who use our service, 34 of whom are currently in 1:1 befriending links and/or our 4 befriending groups (3 youth &amp; 1 adult). Each group has around 5 people with learning disabilities and at least as many volunteers of the same age (including recruits from Hawick High School and Borders College).</li> <li>• The 1:1 links and groups meet fortnightly throughout the year and do social &amp; leisure activities and personal development projects.</li> <li>• We have consistently found that befriending improves people's happiness, confidence, self-esteem, life skills and physical wellbeing, and this is clearly shown in the recent Impact Report attached. The report covers all our services throughout the Borders, but the benefits reported by those living in Hawick were even higher (an average of 96% reporting benefits against 86% Borders-wide).</li> <li>• The report also shows that our service provides high quality respite for carers and makes family life more sustainable: many carers of people with learning disabilities have to care well into their old age, and supporting them in this role is vital. Carers value our respite particularly highly because they know their children are with friends and are enjoying themselves. "If we know she's happy, we're happy too" is a common feedback quote.</li> </ul>

	<ul style="list-style-type: none"> <li>• There are wider community benefits too: <ul style="list-style-type: none"> <li>❖ Volunteering greatly increases volunteers' confidence in forming relationships with people with learning disabilities. 27 of our volunteers live in Hawick, and this is a lifeskill that will stay with them for ever.</li> <li>❖ People with learning disabilities are seen doing activities in the community, and this breaks down barriers between them and the general public.</li> </ul> </li> </ul>
<u>Assistance Requested</u> Please indicate the sum requested and the purpose for which it will be used:	Up to £2,000, which will be used for the travel and activity costs of befriending groups and 1:1 befriending links for children, young people and adults with learning disabilities who live in Hawick.
When will the donation be required:	By September 2014
If this is a one-off project then please give the following details –  Date (s):  Estimated total cost:  Funds already raised by applicant's own efforts:  Funds raised or expected to be raised from other sources (please state sources):	We provide a continuous service, but we raise our funding on a year-by-year basis. The details below are re service user and volunteer travel and activity costs in Hawick only.  September 2014-August 2015  £8,500: Total activity & travel expenses re 34 service users who live in Hawick and are in befriending links.  RS MacDonald Trust: £3,000 Big Lottery Fund Young Start: £500 Better Breaks Fund: £1,000  Local Fundraising: £1,000 Greggs Foundation: £1,000



<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>	<ul style="list-style-type: none"> <li>• We receive some core funding (about 10% of the total) from Scottish Borders Council for salaries and office costs. We raise the remainder from trusts, foundations and the Big Lottery Fund, and have fully exhausted all these sources before applying to the Common Good Fund.</li> <li>• We hold the Approved Provider Standard for Befriending Services and Queen's Award for Voluntary Service.</li> <li>• The Roxburgh committee comprises service users, family carers, volunteers and representatives of local service providers. It assists and advises the Branch Co-ordinator, who identifies and registers service users, recruits, trains and supports volunteers and makes &amp; supports the befriending links. The Project Co-ordinator deals with planning and fundraising.</li> <li>• Our services give people with learning disabilities their only chance to be in mainstream youth group or 1:1 relationships with non-disabled peers who can act as role models, broaden their horizons and explore the choices open to them. Our volunteers are often the only people in a service user's life who are there purely by choice and this makes a huge impact on their quality of life and outlook.</li> </ul>
<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: Project Co-ordinator</p> <p>Date: 8<sup>th</sup> July 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 Judith Turnbull Democratic Services Officer, Scottish Borders Council, Council Headquarters, Newtown St Boswells, TD6 0SA for all funds. Telephone 01835 825005</p>	

\* Insert name of Fund.



**Registered Company number SC297772**  
**Registered Charity number SC030132**

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31<sup>st</sup> March 2013  
for**

**INTEREST LINK BORDERS  
(A charitable company limited by guarantee)**

**INTEREST LINK BORDERS**  
**(A charitable company limited by guarantee)**

**Contents of the Financial Statements**

**for the year ended 31<sup>st</sup> March 2013**

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**INTEREST LINK BORDERS (Registered number: SC297772)**  
(A charitable company limited by guarantee)

**Report of the Trustees  
for the year ended 31<sup>st</sup> March 2013**

The trustees who are also directors of the charity for the purpose of the Companies Act 2006 present their report and the financial statements of the charity for the year ended 31 March 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 (2<sup>nd</sup> edition – May 2008).

The company does not trade for profit and is prohibited from making distributions to its members.

**Reference and administrative information**

The Trustees who served during the year are as stated below:

		<b>Body represented</b>
Craig Douglas	Convenor	Family carer
Charmian Ledsham	Vice-convenor	Brothers of Charity
Sally Scott Aiton	Treasurer	Volunteer
Lizi Irvine (Berwickshire Branch representative)		Volunteer
Jim McLaren (Central Borders Branch representative)		Volunteer
Kenneth Wood (Appointed 04/03/13)		Volunteer

Donna Allen, Shirley Gray and Julie Seymour were directors during the year until their resignations on 25/10/2012.

All the current directors will retire at the forthcoming Annual General Meeting and, being eligible, are available for re-election.

<b>Secretary</b>	Andrew Findlay
<b>Registered Company Number</b>	SC297772 (Scotland)
<b>Registered Charity Number</b>	SC030132
<b>Registered Office &amp; Business Address</b>	Platform One, Station Road, Duns, Berwickshire, TD11 3HS
<b>Independent Examiner</b>	Lesley Mark FCA DChA, Douglas Home & Co Ltd 47-49 The Square, Kelso, Roxburghshire, TD5 7HW
<b>Bankers</b>	Royal Bank of Scotland, 12 Market Square, Duns TD11 3DA Bank of Scotland, 600 Gorgie Road, Edinburgh EH11 3XP

**Principal activities**

The principal activity of the company during the year under review was to relieve the suffering and distress and promote the welfare of people with learning disabilities by the provision of befriending services.

**INTEREST LINK BORDERS (Registered number: SC297772)**  
(A charitable company limited by guarantee)

**Report of the Trustees**  
**for the year ended 31<sup>st</sup> March 2013**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The structure of Interest Link Borders consists of:

(a) the MEMBERS – who have the right to attend the Annual General Meeting (and any Extraordinary General Meeting) and have important powers under the Articles of Association and the Companies Acts; in particular, the members elect people to serve as Trustees and take decisions in relation to changes to the Articles themselves;

(b) the TRUSTEES – who hold regular meetings during the year between Annual General Meetings, and generally control and supervise the activities of Interest Link Borders; in particular, the Trustees are responsible for monitoring the financial position of Interest Link Borders.

The members of Interest Link Borders shall consist of the subscribers to the Memorandum of Association and such other persons as are admitted to membership under articles 3 to 7 of the Articles of Association.

There are four Branch sub-committees (Berwickshire, Buddies Central Borders, Roxburgh, and Tweeddale) which meet bi-monthly and advise and assist the four Branch Co-ordinators.

**Risk Management**

The Trustees have examined the major risks to which the company is exposed, in particular those relating to the operations and finances of the company, and are satisfied that systems are in place to mitigate the company's exposure to the major risks.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Interest Link Borders aims to improve the quality of life of people with learning disabilities living in the Scottish Borders. It achieves this through a volunteer befriending service that links children (aged 8-16), young people (aged 16-25) and adults with learning disabilities one-to-one and in groups with compatible trained volunteers so they can meet up on a regular basis to do activities of their choice in the community.

The need for our service

- People with learning disabilities have a significant, lifelong condition that starts before adulthood, affects their development and means they need help to understand information, learn skills and cope independently.
- The 2013 Scottish Government Learning Disability Policy, The Keys to Life, highlighted that only a third of people with learning disabilities have at least one close friend. It identified enhanced social networks for people with learning disabilities as a priority and went on to say:  
"It is clear that people with learning disabilities of all ages are keen to build social relationships and networks with their peers in the community. However, the experience is that achieving this is very difficult. It requires specialised services with clear delivery models and specific aims and outcomes. Volunteer befriending is one example of this type of provision the experience of Interest Link Borders will be valuable in clarifying how to achieve this."
- Our service users often have no social contacts outside their family, day centre or school and no experience of forming normal social relationships. However they have the same social and quality of life needs as their non-disabled peers and the same need to pursue their interests, participate in community activities, make choices, gain skills and develop independence. A 1:1 befriender or befriending group can help them achieve this.
- There is also a need for high quality respite, as identified in the Carers Strategy for Scotland. Family carers of people with learning disabilities often have a nearly fulltime caring role which can carry on into their own old age.
- Shared activities and positive contact are essential to reduce the barriers between people with learning disabilities and the rest of society.

Outcomes from our service

- Improvement in the confidence, self-esteem, life skills and wellbeing of children, young people and adults with learning disabilities.
- Carers have more opportunities to enjoy a life outside of their caring role, improving their wellbeing and helping them sustain their role.
- Volunteers become more confident in forming relationships with people with learning disabilities and more aware of the problems they face.

**Report of the Trustees  
for the year ended 31<sup>st</sup> March 2013**

History and Management

- Interest Link is the only service of its kind in the Scottish Borders and one of only a few nationally. Our service was established in Berwickshire in 1990 by carers and grew to cover the whole of the Borders in 2002 through 4 branches (Berwickshire, Buddies Central Borders, Roxburgh and Tweeddale).
- A central Board of Directors and Project Co-ordinator handles planning, monitoring and evaluation, fundraising, financial administration, policy and service development.
- This leaves the four branches, each with its own Co-ordinator and Committee, free to concentrate on delivering the service in their local areas: registering service users, liaising with their carers, recruiting, checking, training and supporting volunteers and making and supporting links.
- We hold the Approved Provider Standard for Befriending Services and the Queen's Award for Voluntary Service.

**Achievements and performance**

Service delivery

- At 31<sup>st</sup> March 2013, the services had 304 registered users. There are around 630 children, young people and adults with learning disabilities who could come within the scope of the service.
- In 2012-13, a total of 254 befriending links operated (152 1:1 links and 102 in befriending groups)
  - ❖ 44 links operated involving children with learning disabilities aged 8-15 (18 1:1 links and 26 in groups)
  - ❖ 67 links ran for young people with learning disabilities aged 16-25 (25 1:1 links and 42 in groups).
  - ❖ 143 adult 1:1 links operated (109 1:1 links and 34 in groups).
  - ❖ Across the service, the numbers involved in befriending groups rose sharply from 77 in 2011-12 to 102. 1:1 links reduced slightly from 155 to 152.

**Voluntary help and gifts in kind**

The directors are extremely grateful for the continued support given by unpaid volunteers in the various branches of Interest Link. It is estimated that around 16,029 hours of volunteer time were given. At the UK national average wage of £14.56 per hour, this values volunteer time at around £233,389. This does not include the added value created by the special nature of the befriending relationship.

**Plans for future periods**

In 2013-14, no major changes to the size and nature of the service are planned.

**FINANCIAL REVIEW**

**Reserves policy**

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

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

- Sustain the charity for a period of 3 months if all other funding sources are terminated.
- Pay any costs incurred if the charity were to cease operating.

The charity will take reasonable steps to ensure this level of reserves is achieved and maintained but its ability to do so will inevitably be limited by the sources of unrestricted funding available to it.

General reserves have risen this year to £14,178 (2012 - £8,252) and the charity will continue to try and strengthen this over the coming years.

**Financial position**

For the befriending service in 2012-13, Interest Link Borders received total funding of £234,527 (2012 - £277,055) as detailed on Page 11.

In addition general funding of £8,193 (2012 - £3,297) was raised from voluntary donations, local fundraising, sponsorship, bank interest and miscellaneous sources.

The accounts show net outgoing resources for the year, per page 6, of £2,479 (2012 incoming £66,707) which, when added to total funds brought forward at 31<sup>st</sup> March 2012, gives total funds of £117,154 as at 31<sup>st</sup> March 2013, comprising £14,178 on the General Fund and £102,976 on the Restricted Fund, details of which are included at note 12 on page 11 of these accounts.

**INTEREST LINK BORDERS (Registered number: SC297772)**  
(A charitable company limited by guarantee)

**Report of the Trustees  
for the year ended 31<sup>st</sup> March 2013**

**Financial position (continued)**

Funding in excess of £201,000 has been raised for 2013-14 from a wide range of bodies, principally Scottish Borders Council, the Scottish Government's Short Breaks Fund, Big Lottery Fund, Children in Need and a number of charitable Trusts and Foundations including Baily Thomas Charitable Fund Esmee Fairbairn Foundation, Gannochy Trust, Henry Smith Charity, Lloyds TSB Foundation, Paul Hamlyn Foundation and Robertson Trust.

ON BEHALF OF THE BOARD

.....  
Trustee

Date: 3/9/13 .....



**Independent Examiner's Report to the Trustees of  
Interest Link Borders  
(A charitable company limited by guarantee)**

I report on the accounts for the year ended 31st March 2013 set out on pages six to eleven.

**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.

Lesley Mark FCA, DChA  
Douglas Home & Co Ltd  
Chartered Accountants  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

Date: *3 September 2013*

**INTEREST LINK BORDERS (Registered number: SC297772)**  
(A charitable company limited by guarantee)

**Statement of Financial Activities incorporating an Income & Expenditure Account**  
**For the year ended 31st March 2013**

	Note	Unrestricted Funds £	Restricted Funds £	2013 Total £	2012 Total £
<b><u>INCOMING RESOURCES</u></b>					
<b>Voluntary Income</b>					
Grants Received		-	212,531	212,531	221,059
Donations		1,887	-	1,887	673
<b>Activities for generating funds</b>		1,962	-	1,962	1,675
<b>Investment income</b>		508	-	508	15
<b>Miscellaneous</b>		3,836	-	3,836	934
<b>Incoming resources from charitable activities</b>		-	21,996	21,996	55,996
<b>Total Incoming Resources</b>		<b>8,193</b>	<b>234,527</b>	<b>242,720</b>	<b>280,352</b>
<b><u>RESOURCES EXPENDED</u></b>					
<b>Costs of generating funds</b>	2	459	10,610	11,069	9,742
<b>Costs of activities in furtherance of objects</b>	3	1,808	226,398	228,206	197,572
<b>Governance costs</b>	4	-	5,924	5,924	6,331
<b>Total Resources expended</b>		<b>2,267</b>	<b>242,932</b>	<b>245,199</b>	<b>213,637</b>
<b>Net Incoming/(Outgoing) Resources</b>	5	5,926	(8,405)	(2,479)	66,707
<b>Gross transfers between funds</b>		-	-	-	-
<b>Total funds brought forward</b>		8,252	111,381	119,633	52,926
<b>Total funds carried forward</b>		<b>14,178</b>	<b>102,976</b>	<b>117,154</b>	<b>119,633</b>
<b>Analysis of net assets between funds:</b>					
Fixed Assets	8	6	-	6	7
Bank balances		14,172	111,218	125,390	133,008
Debtors	9	-	-	-	-
Creditors	10	-	(8,242)	(8,242)	(13,382)
<b>Total</b>		<b>14,178</b>	<b>102,976</b>	<b>117,154</b>	<b>119,633</b>

**INTEREST LINK BORDERS (Registered number: SC297772)**

(A charitable company limited by guarantee)

**Balance Sheet as at 31st March 2013**

	Note	<u>2013</u>		<u>2012</u>	
		£	£	£	£
<b>Tangible Fixed Assets</b>	8		6		7
<b>Current Assets</b>					
Bank & Cash		125,390		133,008	
Debtors	9	-		-	
		<u>125,390</u>		<u>133,008</u>	
<b>Creditors: amounts falling due within 1 year</b>	10	<u>8,242</u>		<u>13,382</u>	
<b>Net Current Assets</b>			<u>117,148</u>		<u>119,626</u>
<b>Total Assets less Current Liabilities</b>			<u><u>117,154</u></u>		<u><u>119,633</u></u>
<b>Funds</b>					
Unrestricted Funds	12	14,178		8,252	
Restricted Funds	12	<u>102,976</u>		<u>111,381</u>	
			<u><u>117,154</u></u>		<u><u>119,633</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2013.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2013 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on .....3/9/13..... and were signed on their behalf by:

Sally Scott Aiton  
Trustee

**INTEREST LINK BORDERS (Registered number: SC297772)**  
(A charitable company limited by guarantee)

**Notes forming part of the financial statements for the year ended 31st March 2013**

**1. Accounting Policies**

**Basis of Accounting**

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 Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

Incoming resources in the year consist of grants and donations, income from fundraising activities and gross bank interest received. Income is recognised when receivable, which is when the charity becomes entitled to the resource and provided conditions for receipt have been fulfilled. The value of services provided by volunteers has not been included.

**Resources expended**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities (SOFA). The company is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable activities expenditure comprises those costs incurred by the company in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company and include the independent examiner's charges and costs linked to the strategic management of the company.

**Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £500 are capitalised and depreciated on a straight line basis over their estimated useful life of 4 years.

**Fund Accounting**

Details of the nature and purpose of each fund is set out in Note 12, which also details restrictions on each grant within each fund together with any unspent balance carried forward.

**INTEREST LINK BORDERS (Registered number: SC297772)**  
(A charitable company limited by guarantee)

Notes forming part of the financial statements for the year ended 31st March 2013 (cont'd)

	Unrestricted Funds	Restricted Funds	2013 Total	2012 Total
	£	£	£	£
<b>2. Costs of generating funds</b>				
Salaries & NIC	-	8,720	8,720	8,084
Accommodation costs	-	276	276	299
General office costs	-	1,327	1,327	855
Staff travel costs	-	287	287	301
Fundraising event costs	459	-	459	203
<b>Total</b>	<u>459</u>	<u>10,610</u>	<u>11,069</u>	<u>9,742</u>
<b>3. Costs of activities in furtherance of objects of the charity</b>				
Salaries & NIC	-	144,146	144,146	134,533
Staff travel	-	8,884	8,884	8,226
Staff training	-	2,164	2,164	612
Volunteer recruitment, advertising & publicity	-	369	369	3,503
Volunteer training	-	1,329	1,329	1,527
Volunteer activity costs	1,098	25,184	26,282	16,352
Volunteer travel expenses	407	22,882	23,289	15,083
Accommodation costs	-	6,658	6,658	5,812
General office costs	302	10,451	10,753	7,568
Producing materials/copying	-	532	532	798
Subscriptions	-	525	525	400
Insurance	-	1,474	1,474	1,399
Payroll administration	-	600	600	912
Evaluation	-	1,200	1,200	-
Loss on disposal of fixed assets	1	-	1	-
Depreciation	-	-	-	847
<b>Total</b>	<u>1,808</u>	<u>226,398</u>	<u>228,206</u>	<u>197,572</u>
<b>4. Governance</b>				
Salaries & NIC	-	1,744	1,744	1,617
Committee Honoraria and Travel & Meeting Expenses	-	1,665	1,641	1,641
Independent examination	-	2,473	2,473	1,991
Grants repaid	-	-	-	1,072
Bank charges	-	42	42	10
<b>Total</b>	<u>-</u>	<u>5,924</u>	<u>5,924</u>	<u>6,331</u>
<b>5. Net incoming/(outgoing) resources for the year</b>			<u>2013</u>	<u>2012</u>
This is stated after charging:			£	£
Depreciation and loss on disposals			<u>1</u>	<u>847</u>
<b>6. Staff numbers &amp; costs</b>			<u>2013</u>	<u>2012</u>
			£	£
Wages & salaries			143,506	137,859
Social security costs			11,104	10,750
<b>Total</b>			<u>154,610</u>	<u>148,609</u>
			<u>2013</u>	<u>2012</u>
The average weekly number of employees, calculated as full time equivalents, during the year was:			<u>6</u>	<u>6</u>

No employee received remuneration of more than £60,000.

**INTEREST LINK BORDERS (Registered number: SC297772)**  
**(A charitable company limited by guarantee)**

**Notes forming part of the financial statements for the year ended 31st March 2013 (cont'd)**

**7. Trustees remuneration and benefits**

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

**Trustees' Expenses**

Six Trustees received reimbursement of expenses, for travel and attending meetings of £973 (2012 - five Trustees received £968).

The treasurer also received £500 as an honorarium (2012 £500)

**8. Tangible Fixed Assets**

Computer and office equipment

	<u>£</u>
<b>Cost</b>	
At 1st April 2012	4,478
Additions	-
Disposals	<u>(513)</u>
At 31st March 2013	<u>3,965</u>
<b>Depreciation</b>	
At 1st April 2012	4,471
Charged in year	-
Disposals	<u>(512)</u>
At 31st March 2013	<u>3,959</u>
<b>Net book values</b>	
At 31st March 2013	<u>6</u>
At 31st March 2012	<u>7</u>

**9. Debtors**

	<u>2013</u>	<u>2012</u>
	£	£
Grants receivable	-	-
Prepayments	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**10. Creditors**

	<u>2013</u>	<u>2012</u>
	£	£
Accruals	<u>8,242</u>	<u>13,382</u>

**11. Allocation of costs between heads of charitable expenditure**

These notes deal with costs not allocated entirely to a single head.

**Costs of generating funds**

Costs of generating funds includes 25% of the Project Co-ordinator's and Administrator's salary, office costs, reflecting the time spent by them in fundraising activities during the year.

**Activities in furtherance of Charities objective**

Costs of activities in furtherance of objects of the charity includes all branch and overheads costs includes 70% of the Project Co-ordinator's and Administrator's salary, office and travel costs, reflecting the time spent by them on delivering the service.

**Governance Costs**

Governance costs include 5% of the Project Co-ordinator's and Administrator's salary, reflecting the time spent in management and administration of the organisation.

Notes forming part of the financial statements for the year ended 31st March 2013 (cont'd)

12. Unrestricted funds

The general fund comprises those funds which the trustees are free to use in accordance with the charitable objects of Interest Link Borders.

Restricted funds

Grants are received for specific areas of the Befriending Service which is Interest Link Borders' sole service. It is principally funded by grants from the Big Lottery Fund, Scottish Borders Council and Grant-making Trusts. Each grant, the restrictions on it and any unspent balances carried forward are detailed below:

	Balances as at 1st April 2012 £	Income received £	Expenditure £	Transfers £	Balances as at 31st March 2013 £
<b>RESTRICTED FUNDS</b>					
<b>Bank of Scotland Foundation:</b> Befriending project costs	9,014	-	9,014	-	-
<b>Big Lottery Fund:</b> Befriending project costs	18,678	20,593	39,271	-	-
<b>BVCCF:</b> Staff SVQ Training costs	500	-	500	-	-
<b>Children in Need:</b> Children's Befriending Service	-	23,022	23,022	-	-
<b>Co - operative Membership Community Fund:</b> Adult Service Volunteer Costs	53	-	53	-	-
<b>Esmee Fairbairn Foundation:</b> Adult Befriending Service	-	23,969	10,694	-	13,275
<b>Four Acre Trust:</b> Volunteer costs	-	5,000	5,000	-	-
<b>Gannochy Trust:</b> Young People's Befriending Service	5,481	7,500	12,548	-	433
<b>Gunter Charitable Trust:</b> Befriending Service	164	1,000	1,164	-	-
<b>Hugh Fraser Foundation:</b> Adult Befriending Service	3,000	-	3,000	-	-
<b>Lloyds TSB Foundation for Scotland:</b> Befriending Service	-	4,500	4,500	-	-
<b>NHS Borders:</b> Health improvement grants	250	-	250	-	-
<b>Paul Hamlyn Foundation:</b> Young People's Befriending Service	24,843	40,844	41,520	-	24,167
<b>Peebles Common Good Fund:</b> Volunteer costs	1,281	-	1,281	-	-
<b>RS MacDonald Charitable trust:</b> Adult befriending service	-	15,000	11,728	-	3,272
<b>Scottish Borders Council:</b> Grant under Service Agreement for Short Break respite and alternative day service provision	24,902	21,996	13,415	-	33,483
<b>Scottish Borders Council:</b> Grant under Service Agreement for Children's Service	10,222	-	3,063	-	7,159
<b>Short Breaks Fund:</b> Children's Befriending Service	8,905	-	8,905	-	-
<b>Better Breaks Fund:</b> Children's Befriending Service	-	18,438	18,438	-	-
<b>Creative Breaks:</b> Adult Befriending Service	-	13,865	6,526	-	7,339
<b>Bursary</b>	-	1,500	1,500	-	-
<b>The Henry Smith Charity:</b> Adult Befriending Service	-	25,300	14,696	-	10,604
<b>The Robertson Trust:</b> Berwickshire Branch Co-ordinator Costs	3,088	12,000	11,844	-	3,244
<b>The Souter Foundation:</b> Volunteer costs	1,000	-	1,000	-	-
	<b>111,381</b>	<b>234,527</b>	<b>242,932</b>	<b>-</b>	<b>102,976</b>
<b>UNRESTRICTED FUNDS</b>					
General fund	8,252	8,193	2,267	-	14,178
<b>TOTAL FUNDS MOVEMENT FOR YEAR</b>	<b>119,633</b>	<b>242,720</b>	<b>245,199</b>	<b>-</b>	<b>117,154</b>





20 JAN 2015

ADMIN &amp; LEGAL

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

<u>Applicant Details</u>	<p>Hawick Reivers Association C/o Rosalee, Rosalee Brae Hawick TD9 7HH</p> <p>Telephone No: 01450 372962</p>
Name and Address of Applicant/Organisation:	
Address to which payment should be made:	Mr J Craig c/o JRW 19 Buccleuch St Hawick TD9 0HL
<u>Activities</u> Please supply a brief description of the activities of your organisation and the benefits it brings to the local community:	<p>Hawick Reivers Festival has now become a well-established event in the Hawick Calendar and has grown considerably over the many years since its introduction. It brings visitors to the town from far and wide boosting the local economy and helping to raise Hawick's profile. It is also greatly enjoyed by the people of Hawick and brings together many diverse groups within the community to work to a common purpose</p>
<u>Assistance Requested</u> Please indicate the sum requested and the purpose for which it will be used:	<p>We are again requesting £2000 towards the overall running costs of the festival.</p> <p>We appreciate that we have sought funding on a regular basis from the Common Good Fund and appreciate that support. We hope you will consider assisting us again. We try to maintain the high standard of the festival year on year while maintaining ticket prices and also continuing to provide the majority of the attractions free to the public. This year we are stepping up our marketing campaign in the hope of attracting many visitors to the town and considerable time has been spent on this. We are trebling the number of programs produced and distributing them free within the town to boost ticket sales and we are capitalising on the success of last year's family banquet and hope to attract many more people along. The highlight of the weekend is always our fireworks display but with rising costs the future of this event is in some jeopardy. In addition there is the new attraction of a Ghost Walk planned for Sunday evening. We have delayed our application as we have been attempting to secure sponsorship from various sources but unfortunately this has not proved successful. We are a hard working committee of volunteers who put in a lot of effort to maintain this event which we believe would be a big loss to the town if it were not continued. Our attached accounts will give you a clear idea of the costs involved which are all monitored carefully. The grant which we are seeking would contribute to all the above costs and as previously stated allow us to maintain a policy of inclusivity by keeping many events free and allowing us to keep ticket prices low.</p>
When will the donation be required:	For the festival which commences on 27 <sup>th</sup> March 2015
If this is a one-off project then please give the	

following details –	
Date (s):	27 <sup>th</sup> to 29 <sup>th</sup> March 2015
Estimated total cost:	Approx £18000
Funds already raised by applicant's own efforts:	The group holds a surplus as detailed in the accounts
Funds raised or expected to be raised from other sources (please state sources):	We are projecting an income of approx £12000 from ticket sales, donations and sponsorship during the festival itself. This is based on our experiences in other years (though reduced last year due to weather conditions)

<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:	I would be very happy to attend a meeting and speak to our request for on-going funding if you required this. A considerable amount of our outlay (wherever possible) is maintained within the local community or Border community so that any financial assistance from yourselves would also be supporting local businesses and organisations
---	--

<u>Declaration</u> I hereby make application for assistance as set out above and certify that the information I have provided is accurate  Signed: _____  Position Held: <i>Chairman</i>  Date: 13 <sup>th</sup> Jan 2015
--

**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 relevant area office –

Scottish Borders Council Area Offices, Corporate Resources Department, Newtown Street, Duns TD11 3DT. Telephone 01361 882600. (Duns Fund).

Scottish Borders Council Area Offices, Corporate Resources Department, Albert Place, Galashiels TD1 3DL. Telephone 01896 754751. (Galashiels, Lauder and Selkirk Funds).

Scottish Borders Council Area Offices, Corporate Resources Department, High Street, Hawick TD9 9EF. Telephone 01450 375991. (Hawick, Jedburgh and Kelso Funds).

Scottish Borders Council Area Offices, Corporate Resources Department, Rosetta Road, Peebles EH45 8HG. Telephone 01721 720153. (Peebles Fund).

\* Insert name of Fund.

**HAWICK REIVERS ASSOCIATION  
REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MAY 2014**

**HAWICK REIVERS ASSOCIATION (REGISTERED NUMBER: SC281910)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MAY 2014**

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<b>Detailed Income and Expenditure Account</b>	9

**HAWICK REIVERS ASSOCIATION**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST MAY 2014**

**DIRECTORS:** Dr C S C Elliott  
Mrs E H Sangster  
G A Sangster  
J R Craig  
K Johnson

**SECRETARY:** R W A Bannerman

**REGISTERED OFFICE:** 28 High Street  
Hawick  
Roxburghshire  
TD9 9BY

**REGISTERED NUMBER:** SC281910 (Scotland)

**ACCOUNTANTS:** JRW  
Chartered Accountants  
19 Buccleuch Street  
Hawick  
Roxburghshire  
TD9 0HL

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31ST MAY 2014**

The directors present their report with the financial statements of the company for the year ended 31st May 2014.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1st June 2013 to the date of this report.

Dr C S C Elliott  
Mrs E H Sangster  
G A Sangster  
J R Craig  
K Johnson

At the Annual General Meeting all the directors retire, but being eligible, offer themselves for re-election.

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

**ON BEHALF OF THE BOARD:**

R W A Bannerman - Secretary

28th August 2014

HAWICK REIVERS ASSOCIATION (REGISTERED NUMBER: SC281910)

INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MAY 2014

	Notes	2014 £	2013 £
<b>INCOME</b>		12,183	11,843
Purchases		<u>907</u>	<u>986</u>
<b>GROSS SURPLUS</b>		11,276	10,857
Administrative expenses		<u>13,269</u>	<u>11,712</u>
<b>OPERATING DEFICIT and DEFICIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	2	(1,993)	(855)
Tax on deficit on ordinary activities	3	<u>-</u>	<u>-</u>
<b>DEFICIT FOR THE FINANCIAL YEAR</b>		<u>(1,993)</u>	<u>(855)</u>

The notes form part of these financial statements

HAWICK REIVERS ASSOCIATION (REGISTERED NUMBER: SC281910)

BALANCE SHEET  
31ST MAY 2014

	Notes	2014 £	2013 £
<b>CURRENT ASSETS</b>			
Debtors	5	150	100
Cash at bank		<u>3,329</u>	<u>5,282</u>
		3,479	5,382
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>240</u>	<u>150</u>
<b>NET CURRENT ASSETS</b>		<u>3,239</u>	<u>5,232</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,239</u>	<u>5,232</u>
<b>RESERVES</b>			
Income and expenditure account	7	<u>3,239</u>	<u>5,232</u>
		<u>3,239</u>	<u>5,232</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.



**HAWICK REIVERS ASSOCIATION (REGISTERED NUMBER: SC281910)**

**BALANCE SHEET - continued**  
**31ST MAY 2014**

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on 28th August 2014 and were signed on its behalf by:

Dr C S C Elliott - Director

Mrs E H Sangster - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MAY 2014

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).

**Grants**

Grants receivable in respect of expenditure incurred during the year have been included in the Profit and Loss Account.

**Investment Income**

Bank interest is accounted for when receivable.

2. OPERATING DEFICIT

The operating deficit is stated after charging:

	2014 £	2013 £
Directors' remuneration and other benefits etc	<u>-</u>	<u>-</u>

3. TAXATION

**Analysis of the tax charge**

No liability to UK corporation tax arose on ordinary activities for the year ended 31st May 2014 nor for the year ended 31st May 2013.

4. COMPANY STATUS

The company is limited by guarantee and not having a share capital. The members of the company are the trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Other debtors	<u>150</u>	<u>100</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Other creditors	<u>240</u>	<u>150</u>

HAWICK REIVERS ASSOCIATION (REGISTERED NUMBER: SC281910)

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MAY 2014

7. RESERVES

	Income and expenditure account £
At 1st June 2013	5,232
Deficit for the year	<u>(1,993)</u>
At 31st May 2014	<u>3,239</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
HAWICK REIVERS ASSOCIATION**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Hawick Reivers Association for the year ended 31st May 2014 which comprise the Income and Expenditure Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Hawick Reivers Association, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Hawick Reivers Association and state those matters that we have agreed to state to the Board of Directors of Hawick Reivers Association, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Hawick Reivers Association has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Hawick Reivers Association. You consider that Hawick Reivers Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Hawick Reivers Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

JRW  
Chartered Accountants  
19 Buccleuch Street  
Hawick  
Roxburghshire  
TD9 0HL

28th August 2014

HAWICK REIVERS ASSOCIATION (REGISTERED NUMBER: SC281910)

DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MAY 2014

	2014		2013	
	£	£	£	£
<b>Income</b>				
Ticket sales	4,343		4,351	
Concert bar & raffle	1,890		889	
Programme sales & adverts	1,120		1,398	
Stand fees (stall holders)	487		265	
Torch sales	791		-	
Common good fund	1,000		1,000	
Ale, mulled wine, & reiver merchandise	464		647	
Workshop & lecture fees	76		60	
Street banners	495		430	
Fireworks prize draw	761		725	
Sponsorship & donations	370		466	
Coffee morning	386		400	
Craft fayre	-		1,212	
	<u>          </u>	12,183	<u>          </u>	11,843
<b>Purchases</b>				
Purchases	825		506	
Reivers Ale Purchases	82		480	
	<u>          </u>	907	<u>          </u>	986
<b>GROSS SURPLUS</b>		11,276		10,857
<b>Expenditure</b>				
Entertainers	6,714		6,425	
Website	78		8	
Adminstration	802		741	
Advertising	3,432		3,204	
Sites and venues	2,243		1,334	
	<u>          </u>	13,269	<u>          </u>	11,712
<b>NET DEFICIT</b>		<u>(1,993)</u>		<u>(855)</u>

This page does not form part of the statutory financial statements



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

<p><u>Applicant Details</u> Name and Address of Applicant/Organisation:</p> <p>Telephone No:</p>	<p>Brian Renwick Bill McLaren Park Ltd Heart of Hawick Kirkstile Hawick</p> <p>07977609107</p>
<p>Address to which payment should be made:</p>	<p>As Above</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>Facility development at the Volunteer Park and Buccleuch Park are of Hawick to create 3 new floodlit tennis courts (£176,000), 3G pitch and multi changing area for the benefit for clubs, individuals and organisations in Hawick and the surrounding area, including the High School and local Primary schools.</p>
<p><u>Assistance Requested</u> Please indicate the sum requested and the purpose for which it will be used:</p>	<p>£7,000 which is the shortfall of funding for the tennis courts development to put right the old derelict courts adjacent to the river for the purpose of creating a flat grass area able to be used for sport and recreation and the development and matches of hockey at the school. In addition making good the general appearance of the area. In addition make good the training lights for the purpose of training at the Volunteer Park.</p>
<p>When will the donation be required:</p>	<p>ASAP</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>February 2015</p> <p>£12,000</p> <p>£5,000</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:

Declaration

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

Signed:

Position Held: Chairman, Bill McLaren Park Ltd

Date: 4.2.15

**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 Judith Turnbull Democratic Services Officer, Scottish Borders Council, Council Headquarters, Newtown St Boswells, TD6 0SA. Telephone 01835 826556



## BILL MCLAREN PARK LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2014

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2014. 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 Company number**

SC430570 (Scotland)

**Registered Charity number**

SC043991

**Registered office**

Heart of Hawick  
Kirkstile  
Hawick  
TD9 0AE

**Trustees**

B L Renwick

E Brogan

D Davidson

A G Stirling

- appointed 19.9.13

**Independent examiner**

Alister J. Biggar

Chartered Accountant

JRW

Chartered Accountants

19 Buccleuch Street

Hawick

Roxburghshire

TD9 0HL

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

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

**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 charity was incorporated on 16th August 2012 and obtained charitable status on 2nd May 2013. The principal objective of the charity is to develop, manage and maintain Bill McLaren Park for the benefit of community use of facilities.

During the period the trustees have been exploring the possibility of grant funding, planning permission and gaining support of local groups.

BILL MCLAREN PARK LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2014

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Report of the Trustees	1 to 2
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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BILL MCLAREN PARK LIMITED**

I report on the accounts for the year ended 31st August 2014 set out on pages four to six.

**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.



Alister J. Biggar  
Chartered Accountant  
JRW  
Chartered Accountants  
19 Buccleuch Street  
Hawick  
Roxburghshire  
TD9 0HL

21st October 2014

BILL MCLAREN PARK LIMITED

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2014

ON BEHALF OF THE BOARD:

B L Renwick - Trustee

21st October 2014

BILL MCLAREN PARK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2014

	Notes	Year ended 31.8.14 Unrestricted fund £	Period 16.8.12 to 31.8.13 Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>-</u>	<u>-</u>

The notes form part of these financial statements

BILL MCLAREN PARK LIMITED

BALANCE SHEET  
AT 31ST AUGUST 2014

	Notes	2014 Unrestricted fund £	2013 Total funds £
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-
NET ASSETS		-	-
FUNDS	3	-	-
TOTAL FUNDS		-	-

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2014.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2014 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 21st October 2014 and were signed on its behalf by:

B L Renwick -Trustee

The notes form part of these financial statements

BILL MCLAREN PARK LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2014

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 Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

The charitable company was dormant throughout the current year and previous period.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2014 nor for the period ended 31st August 2013.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st August 2014 nor for the period ended 31st August 2013.

3. MOVEMENT IN FUNDS

	At 1.9.13 £	Net movement in funds £	At 31.8.14 £
TOTAL FUNDS	—	—	—
	—	—	—
	=	=	=

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

	Incoming resources £	Resources expended £	Movement in funds £
TOTAL FUNDS	—	—	—
	—	—	—
	=	=	=







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## **Monitoring Report for 9 Months to 31 December 2014**

**Report by the Chief Financial Officer**

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### **Hawick Common Good Sub Committee**

**17 February 2015**

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#### **1 PURPOSE AND SUMMARY**

- 1.1 **This report sets out details of transactions on the Hawick Common Good Fund for the 9 months to 31 December 2014 and projects full year revenue income and expenditure for 2014/15 and balance sheet values at 31 March 2015.**
- 1.2 Appendix 1 provides a projected Income and Expenditure position. This shows a projected deficit of £657 for the year.
- 1.3 Appendix 2 provides a projected Balance Sheet to 31 March 2015 and shows a projected increase in the Capital Reserve of £899, based on the unrealised increase in market value of the Newton Fund to 31 December 2014.

#### **2 RECOMMENDATIONS**

- 2.1 **It is recommended that the Common Good Sub Committee:**
  - (a) **Agrees the projected out-turn in Appendix 1 as the revised budget for 2014/15.**
  - (b) **Notes the projected Balance Sheet as detailed in Appendix 2.**
  - (c) **Notes the summary of the property portfolio in Appendix 3.**
  - (d) **Notes the current position of the investment in the Newton Fund as detailed in Appendix 4.**

### 3 BACKGROUND

- 3.1 This report provides the Committee with financial information for the period to 31 December 2014 and projections to 31 March 2015. The report also contains a projected balance for the Common Good Fund to 31 March 2015.

### 4 FINANCIAL POSITION 2014/15

- 4.1 Appendix 1 provides detail on income and expenditure for the 2014/15 financial year. The projected net position for the year is a deficit of £657, assuming full expenditure of the grants budget, of which £17,000 remains to be allocated.

#### 4.2 **Income & Expenditure - Rental Income**

Projected rental income for 2014/15 is shown on Appendices 1 and 3, with Appendix 3 detailing the projected annual rental income by individual property.

#### **Income & Expenditure - Non-Property Related Income**

- 4.3 The projected out-turn includes an estimate for the interest receivable on cash deposited with the Council. This, however, does not show as an actual income until the end of the financial year as amount is dependent on interest rates and the average cash revenue balance invested with the Council over the full financial year. The annual rate of interest applied to the cash deposits is however expected to be around 0.4%.
- 4.4 The Capital Reserve is invested in the Newton Fund, and distributions from are made twice a year in September and February. A dividend of £6,250 was received by the Hawick Common Good Fund at 30 September 2014. The Newton Fund is currently anticipated to fully return the projected annual budgeted income of £8,350.

#### **Income & Expenditure - Property Costs**

- 4.5 The estimate for full year property costs has been increased by £8,000 to allow for anticipated costs, including an architect's fee in respect of Pilmuir Farm silage pit works and drainage work.

#### **Income & Expenditure - Grants and Other Donations**

- 4.6 The Grants and Other Donations distributed to 31 December 2014 are shown below. There are currently no other outstanding commitments.

<b>Grant Recipients</b>	<b>Approved</b>	<b>£</b>
Ancient Order of Mosstroopers - 'Horse'		
Restoration Fund contribution	20/9/11	1,500
Printing costs - Land of Reivers	19/8/14	1,500
<b>Total Paid to 31 December 2014</b>		<b>3,000</b>
<b>Projected Out-Turn</b>		<b>20,000</b>
<b>Remaining Unallocated Budget</b>		<b>17,000</b>

## Balance Sheet

- 4.7 Appendix 2 provides the balance sheet position at 31 March 2014, the projected movement in year and a projected final balance sheet position for 31 March 2015.
- 4.8 All fixed assets of the Common Good Fund are revalued every 5 years as part of the Council's rolling program. The fixed assets currently shown on the Balance Sheet are due for revaluation from 1<sup>st</sup> April 2014. The Council's Estates Section is currently finalising these and the final year end balance sheet will be adjusted to reflect these revaluations.

## Cash Balance

- 4.9 The cash held by the fund is projected to be £93,719 at 31 March 2015, an in year projected net reduction of £7,105. The projected cash movement for 2014/15 is as follows:

<b>Projected Cash Balance</b>	<b>£</b>	<b>£</b>
<b>Opening Balance at 1.4.14</b>		<b>100,824</b>
Projected deficit for year from Income & Expenditure Statement		(657)
Net cash movement in Debtors/ Creditors		(6,448)
<b>Projected Closing Balance at 31.3.15</b>		<b>93,719</b>

## Capital Reserve

- 4.10 The projections for the Capital Reserve include the unrealised profits for the Newton Fund as at 31 December 2014.

## 5 IMPLICATIONS

### 5.1 Financial

There are no further financial implications other than those explained above in Section 3.

### 5.2 Risk and Mitigations

There is a risk that investments in the Newton Fund may reduce in value due to market or investment performance. This risk cannot be fully mitigated, however it is being managed through by the selection of a Fund Manager with a clear objective of preserving capital values while aiming to produce returns in line with the benchmark.

### 5.3 Equalities

It is anticipated that there are no adverse equality implications arising from the proposals contained in this report.

### 5.4 Acting Sustainably

Whilst there are no economic, social or environmental effects arising from the proposals contained in this report, there are, through the activities reported upon, positive impacts upon the economy through protection of employment, positive impacts upon the quality of community life, improvements in local amenities and nurturing of local talent. The

potential improvement in levels of income through the use of the new investment fund will act to make the Common Good Fund more sustainable in the future.

5.5 **Changes to Scheme of Administration or Scheme of Delegation**

There are no changes required to the Scheme of Administration or Scheme of Delegation arising from the proposals contained in this report.

**6 CONSULTATION**

6.1 The Monitoring Officer, the Chief Legal Officer, the Service Director Strategy and Policy, the Chief Officer Audit and Risk, the Chief Officer HR and the Clerk to the Council have been consulted and their appropriate comments have been incorporated into this report.

**Approved by**

**David Robertson - Chief Financial Officer    Signature .....**

**Author(s)**

Name	Designation and Contact Number
Kirsty Robb	Capital and Investments Manager Tel 01835 825249
Neil Campbell	Senior Finance Officer – Capital & Investments Tel 01835 824000 (Ext 5495)

**Background Papers:**

**Previous Minute Reference:**

**Note** – You can get this document on tape, in Braille, large print and various computer formats by contacting the address below. We can also give information on other language translations as well as providing additional copies.

Contact us at Corporate Finance, Council Headquarters, Newtown St Boswells, Melrose, TD6 0SA. Tel: 01835 824000 Fax: 01835 825166

Email: [treasuryteam@scotborders.gov.uk](mailto:treasuryteam@scotborders.gov.uk)

## HAWICK COMMON GOOD FUND

## PROJECTED INCOME AND EXPENDITURE 2014/15

	ACTUAL TO 31/12/14	FULL YEAR APPROVED BUDGET	FULL YEAR PROJECTED OUTTURN	PROJECTED OVER/(UNDER) SPEND	Para Ref	COMMENTARY
	£	£	£	£		
<b>Property Income</b>						
Rentals Receivable	(93,832)	(94,415)	(94,415)	-	4.2	See Appendix 3
<b>Non-Property Related Income</b>						
Interest on cash deposited with Council	-	(600)	(600)	-	4.3	
Newton Fund investment - Dividends receivable	(6,250)	(8,350)	(8,350)	-	4.4	Second dividend to be received in Feb 2015
Other income	(243)	(243)	(243)	-		
<b>Total Income</b>	<b>(100,325)</b>	<b>(103,608)</b>	<b>(103,608)</b>			
<b>Property Expenditure</b>						
Property Costs	71,021	70,000	78,000	8,000	4.5	See Appendix 3 Additional expenditure relates to silage pit works.
Property Renovation – Pilmuir Farm	1,008	1,100	1,100	-		
<b>Total Property Expenditure</b>	<b>72,029</b>	<b>71,100</b>	<b>79,100</b>	<b>8,000</b>		
<b>Grants &amp; Donations to Local Bodies</b>	<b>3,000</b>	<b>20,000</b>	<b>20,000</b>	-	4.6	Unallocated budget is £17,000
<b>Running Costs</b>						
Central Support Service Charge	-	10,841	10,841	-		
SBC Grant towards Service Charge	-	(5,676)	(5,676)	-		
<b>Net Running Costs</b>	<b>-</b>	<b>5,165</b>	<b>5,165</b>	<b>-</b>		
<b>Depreciation</b>						
Depreciation charge	-	35,852	35,852	-		Estimate based on current Net Book Values
Contribution from Revaluation Reserve	-	(35,852)	(35,852)	-		
<b>Net impact of depreciation on the revenue reserve</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>		
<b>Total Net (Surplus)/Deficit for the year</b>	<b>(25,296)</b>	<b>(7,343)</b>	<b>657</b>			

## HAWICK COMMON GOOD FUND

## ESTIMATED SUMMARY BALANCE SHEET POSITION AS AT 31 DECEMBER 2014

	Opening Balance at 31 March 2014 £	Projected Movements in year £	Projected Balances at 31 March 2015 £
<b>Fixed Assets</b>			
Land & Buildings <sup>1</sup>	2,528,955	(35,852)	2,493,103
Heritable Assets	3,000	-	3,000
<b>Total Fixed Assets</b>	<b>2,531,955</b>	<b>(35,852)</b>	<b>2,496,103</b>
<b>Capital in Newton Investment Fund Market Value as at 31.12.14<sup>2</sup></b>	<b>364,471</b>	<b>899</b>	<b>365,370</b>
<b>Current Assets</b>			
Cash deposited with SBC	100,824	(7,105)	93,719
<b>Current Liabilities</b>			
Creditors	(6,448)	6,448	-
<b>Net Assets</b>	<b>2,990,802</b>	<b>(35,610)</b>	<b>2,955,192</b>
<b>Funded by:</b>			
<b>Reserves</b>			
Revenue Reserve <sup>3</sup>	(94,376)	657	(93,719)
Capital Reserve <sup>3</sup>	(500,304)	(899)	(501,203)
Revaluation Reserve	(2,396,122)	35,852	(2,360,270)
<b>Total Reserves</b>	<b>(2,990,802)</b>	<b>35,610</b>	<b>(2,955,192)</b>

<sup>1</sup> Projected book values of Land and Buildings as at 31 March 2015 broken down on Appendix 3.

<sup>2</sup> The Dividend Income on the Newton Fund is reflected in the Income and Expenditure Statement (Appendix 1).

<sup>3</sup> Opening capital and revenue reserve balances have been aligned to net asset values.

**HAWICK COMMON GOOD FUND**  
**PROPERTY PORTFOLIO PERFORMANCE FOR 2014/15**  
**(Actual Expenditure to end December 2014)**

Fixed Assets	FIXED ASSETS Projected book value at 31.3.15	RENTAL INCOME Projected Outturn	ACTUAL PROPERTY COSTS TO 31.12.14				
			Repairs	Rates, Water & Power	Insurance	Other	Total
	£	£	£	£		£	£
Hawick Moor Racecourse & Bld	27,651	(700)	35,474	369			35,843
Hut at St Leonards	-		4,056	279			4,335
Mill Path Stables	14,801		245	(208)			37
Common Riding	-					(572)	(572)
Common Haugh	328,000	(8,700)	229	792			1,021
Hawick Golf Course & Sub station	86,500	(75)	3,175				3,175
Haggis Ha/Burnflat wall	-		998				998
Hawick Moor Shootings	3,000	(300)					
Lothian St. Stores	15,570	(2,550)	58				58
Nipknowes (Woodend Grazings-East)	850	(75)					
Nipknowes (Woodend Grazings-West)	850	(75)					
Pilmuir Farm & Farmhouse	1,041,750	(45,000)	14,570				14,570
Pilmuir Farm Cottages	50,000	(7,200)	2,291				2,291
Pilmuir Farm Shed restoration	-		1,008				1,008
Pilmuir Farm Shootings	-						
St Leonards Horse Gallop	10,000	(550)					
St Leonards Cottage & Park	108,693	(5,400)					
St Leonards Farmhouse & buildings	191,720	(8,300)					
St Leonards Grazings	200,000	(8,540)					
Williestruther Cottage	103,800	(4,875)	83				83
Williestruther Loch	4,500	(375)	2,683				2,683
Under Haugh, Hawick	-						
Volunteer Park & Stand	232,400	(1,700)	86				86
Moat Park	-						
Hawick Burgh Woodland	73,000						
Acreknowe Reservoir	-						
Feu Duty Redemptions	18						
Ca'Knowe Monument/footpath			646				646
100 Stairs and adjacent land							
Property & Estates Service-Time Charges						2,242	2,242
Other					3,422	103	3,525
<b>Total</b>	<b>2,493,103</b>	<b>(94,415)</b>	<b>65,602</b>	<b>1,232</b>	<b>3,422</b>	<b>1,773</b>	<b>72,029</b>

**Hawick Common Good**

**INVESTMENTS**

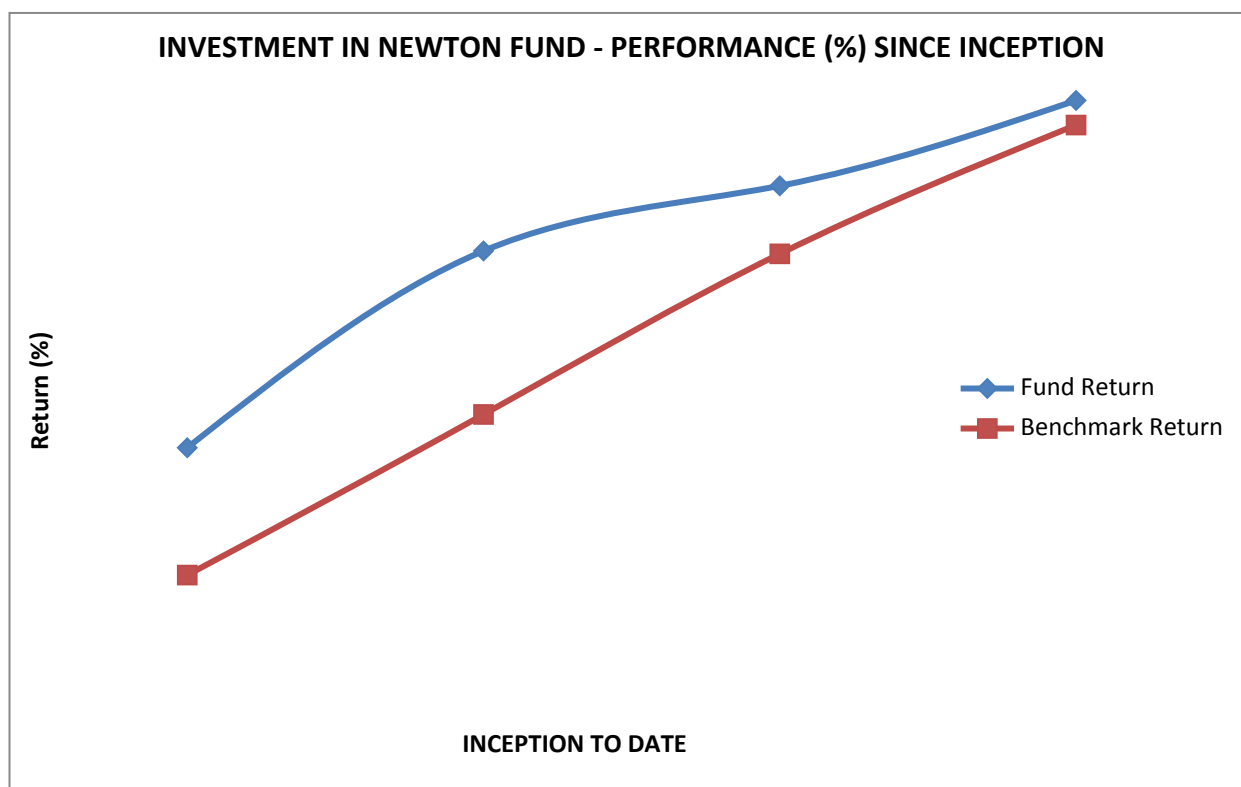
£

**Investments**

Investments externally managed in Newton Real Return Fund

Cost of Investment	359,171
Value at 31.3.14	364,471
Value at 30.6.14	368,811
Value at 30.9.14	364,577
Value at 31.12.14	365,370

Since inception the capital value of the investment has increased from £359,171 to £365,370. A dividend of £6,249 was received on 30 September 2014 and will be used to fund in year expenditure as part of the £8,350 investment income projected balance for 2014/15. A further dividend is expected to be received at the end of February 2015.





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