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JEDBURGH COMMON GOOD SUB-COMMITTEE MONDAY, 12TH SEPTEMBER, 2022

A MEETING of the JEDBURGH COMMON GOOD SUB-COMMITTEE on MONDAY, 12TH SEPTEMBER, 2022 at 4.30 PM. The meeting will be conducted by Microsoft Teams.

Arrangements are in place to stream the meeting for public viewing and a link will be provided on the Council's website before the meeting.

J. J. WILKINSON,
Clerk to the Council,

5 September 2022

BUSINESS		
1.	Apologies for Absence.	
2.	Order of Business.	
3.	Declaration of Interests.	
4.	Minute. (Pages 3 - 4) Minute of Meeting of 13 June 2022 to be agreed and signed. (Copy attached.)	5 mins
5.	Monitoring Report for 3 months to 30 June 2022 (Pages 5 - 16) Consider report by Chief Financial Officer. (Copy attached.)	15 mins
6.	Consultation on Heritable and Moveable Asset Registers for former Royal Burgh of Jedburgh (Pages 17 - 34) Consider report by Principal Solicitor. (Copy attached.)	15 mins
7.	Applications for Financial Assistance. Consider a request for financial assistance received from:-	
	(a) Jedburgh Rotary - Birl and Beer Festival (Pages 35 - 54) (Copy attached.)	15 mins
	(b) Capon Tree Preservation Application (Pages 55 - 92) (Copy attached.)	15 mins

8.	<p>Private Business</p> <p>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 items of business on the grounds that they involve the likely disclosure of exempt information as defined in the relevant paragraphs of Part 1 of Schedule 7A to the aforementioned Act.”</p>	
9.	<p>Private Minute (Pages 93 - 94)</p> <p>Minute of Private Meeting held on 13 June 2022 to be agreed and signed. (Copy attached.)</p>	2 mins
10.	Any Other Items Previously Circulated.	
11.	Any Other Items which the Chairman Decides are Urgent.	

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.**

Membership of Committee:- Councillors S. Scott (Chairman), S. Hamilton, Taylor and P. Brown and Community Councillor John Taylor

Please direct any enquiries to Fiona Henderson Tel: 01835 826502
e-mail: fhenderson@scotborders.gov.uk

SCOTTISH BORDERS COUNCIL
JEDBURGH COMMON GOOD FUND SUB-COMMITTEE

MINUTE of MEETING of the
JEDBURGH COMMON GOOD FUND
SUB-COMMITTEE held via Microsoft
Teams on Monday, 13 June 2022 at
4.30 p.m.

- Present: - S. Hamilton, S. Scott, P. Brown and Community Councillor J. Taylor.
- In Attendance: - Solicitor - Scott Archibald, Democratic Services Officer (F. Henderson).
- Apologies:- Pensions and Investments Manager.
- Members of the Public: - 0

1.0 APPOINTMENT OF CHAIRMAN

Councillor Hamilton, seconded by Councillor Brown, proposed that Councillor Scott be appointed as Chairman. There being no other nominations, Councillor Scott was appointed as Chairman and took the Chair.

DECISION

AGREED that Councillor Scott be appointed as the Chairman of the Jedburgh Common Good Fund Sub-Committee.

2.0 MINUTE

There had been circulated copies of Minute of the Jedburgh Common Good Fund Sub-Committee held on 21 March 2022.

DECISION

AGREED Minute of Meeting held on 21 March 2022.

3.0 MONITORING REPORT FOR 12 MONTHS TO 31 MARCH 2022

- 3.1 There had been circulated copies of a report by the Director - Finance and Corporate Governance which provided the income and expenditure for the Jedburgh Common Good Fund for the year 2021/22 including balance sheet values as at 31 March 2022, a full year projected out-turn for 2022/23, and projected balance sheet values as at 31 March 2023. Appendix 1 provided the projected income and expenditure for 2021/22 which showed a projected surplus of £23,438 for the year, which was better than the previously reported surplus on 28 February, as a result of an increase in the return from Aegon Investment Fund and an underspend in the Grants and Donations budget. Appendix 2 provided an actual balance sheet value as at 31 March 2022 and showed an increase in the reserves of £10,737. Appendix 3(a) provided a breakdown of the property portfolio showing actual rental income and net return for 2021/22. Appendix 3(b) provided a breakdown of the property portfolio showing actual property expenditure for 2021/22 and actual property expenditure to 31 December 2021. Appendix 4 provided a breakdown of the property portfolio showing actual property valuations at 31 March 2022. Appendix 5 showed the value of the Aegon

Asset Management Investment Fund to 31 March 2022. The Chairman advised caution in terms of drawing down money from capital to be paid out as Financial Assistance.

DECISION

- (a) **AGREED** the projected income and expenditure for 2022/23 in Appendix 1 as the revised budget for 2022/23;
- (b) **NOTED**
 - (i) the actual income and expenditure for 2021/22 in Appendix 1;
 - (ii) the final balance sheet value as at 31 March 2022, and projected balance sheet value as at 31 March 2023 in Appendix 2;
 - (iii) the summary of the property portfolio in Appendices 3 and 4; and
 - (iv) the current position of the Aegon Asset Management Investment Fund in Appendix 5.

**PRIVATE BUSINESS
DECISION**

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 14 of Part I of Schedule 7A to the Act.

SUMMARY OF PRIVATE BUSINESS

2.0 MINUTE

The Private Section of the Minute of 21 March 2022 had been circulated.

The meeting closed at 5.00 p.m.

MONITORING REPORT FOR 3 MONTHS TO 30 JUNE 2022

Report by Acting Chief Executive

JEDBURGH COMMON GOOD FUND SUB-COMMITTEE

12 September 2022

1 PURPOSE AND SUMMARY

- 1.1 This report provides the details of the income and expenditure for the Jedburgh Common Good Fund for the three months to 30 June 2022, a full year projected out-turn for 2022/23, and projected balance sheet values as at 31 March 2023.**
- 1.2 Appendix 1 provides the projected income and expenditure position for 2022/23. This shows a projected deficit of £44,016 for the year.
- 1.3 Appendix 2 provides a projected balance sheet value as at 31 March 2023. It shows a projected decrease in reserves of £55,749.
- 1.4 Appendix 3a provides a breakdown of the property portfolio showing projected rental income and projected net return for 2022/23 and actual property income to 30 June 2022.
- 1.5 Appendix 3b provides a breakdown of the property portfolio showing projected property expenditure for 2022/23 and actual property expenditure to 30 June 2022.
- 1.6 Appendix 4 provides a breakdown of the property portfolio showing projected property valuations at 31 March 2023.
- 1.7 Appendix 5 shows the value of the Aegon Asset Management Investment Fund to 30 June 2022.

2 RECOMMENDATIONS

- 2.1 It is recommended that the Common Good Fund Sub-Committee:**
 - (a) Notes the projected income and expenditure for 2022/23 in Appendix 1;**
 - (b) Notes the projected balance sheet value as at 31 March 2023 in Appendix 2;**
 - (c) Notes the summary of the property portfolio in Appendices 3 and 4; and**
 - (d) Notes the current position of the Aegon Asset Management Investment Fund in Appendix 5.**

3 BACKGROUND

3.1 This report provides the Committee with financial information for the period to 30 June 2022 and projections to 31 March 2023. The report also contains a projected balance sheet for the Common Good Fund as at 31 March 2023.

4 FINANCIAL POSITION 2022/23

4.1 Appendix 1 provides details on income and expenditure for the 2022/23 financial year. The projected net position for the year is a deficit of £44,106.

4.2 Income & Expenditure – Property Income

There is no Rental Income from the properties owned by the Jedburgh Common Good Fund.

4.3 Income & Expenditure – Non-Property Related Income

(a) The projected outturn position shows an amount of £340 relating to interest receivable on cash held by SBC. Also included are dividends from the Common Good Funds investment in Aegon Asset Management amounting to £43,705 with the projection for 2022/23 returning to the 5% target and the monthly distribution profile projections provided by Aegon. The position will be monitored closely with Aegon Asset Management.

(b) Rebate income from Aegon Asset Management received in March 2022 of £237 was accounted for in 2021/22 however the corresponding 219 units have been purchased in April 2022.

4.4 Income & Expenditure – Property Expenditure

(a) The property expenditure for 2022/23 is shown in Appendices 1 & 3b, with Appendix 3b detailing the actual property expenditure by individual property. Actual expenditure is reported on a cash basis until the year end with quarter 4 reports incorporating any annual adjustments for prepayments and accruals.

(b) Appendices 3a and 3b show a full breakdown of the projected budget for property rental and repairs for 2022/23. These will be revised as further information is received.

4.5 Income & Expenditure – Grants & Other Donations

The grants and other donations approved and distributed to 31 March 2023 are shown below:

Grant Recipients	Approved	£
Approved and Paid to 30 June 2022		0
Total Paid to 31 March 2023		0
Approved but not yet paid		
Scottish Borders Council	28/02/22	50,000
Jed Thistle RFC (with further £15k if required) – see note (a) below	21/03/22	15,000
Total Grants Approved not paid		65,000
2022/23 Budget		85,000
(Unallocated)/Overallocated Budget		(20,000)

(a) Jed Thistle RFC were also approved for a loan of £15,000 and a further grant of up to £15,000 dependant on the outcome of their external funding applications.

4.6 Income & Expenditure – Central Support Service Charge

The proposed charge for 2022/23 is currently estimated using a 2% uplift on the 2021/22 charge. This is subject to revision once a full Service Charge Review has been completed and approved by Council.

4.7 Income & Expenditure – Depreciation Charge

The projected depreciation charge for the year is £11,733. This is not a cash transaction and is off-set by a corresponding contribution from the Revaluation Reserve at the end of the financial year.

4.8 Appendix 2 provides the actual balance sheet value as at 1 April 2022, the projected movement in year and a projected balance sheet as at 31 March 2023.

4.9 Balance Sheet – Fixed Assets

All fixed assets of the Common Good Fund are revalued every 5 years as part of the Council's rolling programme. The fixed assets were revalued at 1 April 2019. Appendix 4 shows the actual values of the individual properties at 1 April 2022, projected depreciation charges for 2022/23 and projected values at 31 March 2023.

4.10 Balance Sheet – Investment Fund

The fund has a 10.46% unrealised loss in market value since investment, largely due to continued volatility in investment markets. Overall, however, taking account of the income received the fund has achieved a return of 10.70% since investment in February 2018.

4.11 Balance Sheet – Long Term Debtors

Long Term Debtors is projected to be paid in full as detailed in Paragraph 4.12, leaving a zero balance at the year-end.

4.12 Balance Sheet – Cash Balance

The cash held by the fund is projected to be £60,268 at 31 March 2023 and is detailed below:

Cash Balance	£
Opening Balance at 1 April 2022	100,240
<i>Repayment of Principal (Long Term Debtors)</i>	
Jedburgh Bowling Club Loan – Projected payment in full	5,000
Projected deficit for year from Income & Expenditure Statement	(44,016)
Net cash Movement in Debtors/Creditors	(0)
Rebate Investment in Aegon	(956)
Projected Closing Balance as at 31 March 2023	60,268

4.13 Balance Sheet – Capital Reserve

The movement in the Capital Reserves include the unrealised gain for the Aegon Asset Management Fund as at 31 March 2022, but due to the nature of the markets no estimate has been made for the future years' movement.

4.14 Contingent Asset – Jedburgh Golf Club

The final accounts will also include a Contingent Asset of £15,000 for the remaining balance of the secured grant given to Jedburgh Golf Club in January 2005 for the purchase of two additional fields. This position will be reviewed on an annual basis to assess the likelihood of the Golf Club disposing of the fields.

5 IMPLICATIONS

5.1 Financial

There are no further financial implications other than those explained above in Section 4.

5.2 Risk and Mitigations

There is a risk that investments in the Aegon Asset Management Fund may reduce in value due to market or investment performance. This risk cannot be fully mitigated; however, it is being managed 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 Integrated Impact Assessment

There is no impact or relevance to Equality Duty or the Fairer Scotland Duty for this report. This is a routine financial monitoring report which forms part of the governance of the management of the Common Good Funds. Nevertheless, a light touch assessment has been conducted and this will be published on SBC's Equality and Diversity Pages of the website as in doing so, signifies that equality, diversity and socio-economic factors have duly been considered when preparing this report.

5.4 Sustainable Development Goals

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 and 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 Climate Change

There are no effects on climate change arising from the proposals contained in this report.

5.6 Rural Proofing

There are no effects on rural proofing arising from the proposals contained in this report.

5.7 Data Protection Impact Statement

There are no personal data implications arising from the proposals contained in this report.

5.8 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 Chief Legal Officer (including as Monitoring Officer), the Chief Officer Audit and Risk, Director (People Performance & Change), the Clerk to the Council and Communications have been consulted and their appropriate comments have been incorporated into this report.

Approved by

David Robertson
Acting Chief Executive

Signature

Author(s)

Kirsty Robb	Pensions and Investments Manager - Tel: 01835 825249
Sara Wilson	Treasury Business Partner - Tel:01835 824000 Extn 5854

Background Papers:

Previous Minute Reference: Jedburgh Common Good Committee 13 June 2022

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 Pensions & Investments, Council Headquarters, Newtown St Boswells, Melrose, TD6 0SA. Tel: 01835 824000 Fax: 01835 825166
Email: t&cteam@scotborders.gov.uk

**JEDBURGH COMMON GOOD FUND
PROJECTED INCOME AND EXPENDITURE 2022/23**

APPENDIX 1

	Actuals at 30/06/22	Full Year Approved Budget 2022/23	Full Year Projected Out-turn 2022/23	Full Year Projected Over/ (Under) Spend 2022/23	Para Ref	Comments
	£	£	£	£		
Property Income						
Rental Income	0	0	0		4.2	
Non-Property Related Income						
Interest on Loan-Jedburgh Bowling Club	(0)	(118)	(118)		4.3	
Interest on Cash deposited with Council	(0)	(340)	(340)		4.3	
Investment Funds – Dividends Rec'd	(4,876)	(43,705)	(43,705)		4.3	Est 5% return
Other Income	(0)	(950)	(950)		4.3	
Total Income	(4,876)	(45,113)	(45,113)			
Property Expenditure						
Property Costs – General	0	0	0		4.4	
Total Property Expenditure	0	0	0			
Grants & Other Donations	0	85,000	85,000		4.5	
Central Support Service Charge	0	4,129	4,129		4.6	Subject to review
Depreciation						
Depreciation Charge	0	11,733	11,733		4.7	
Contribution from Revaluation Reserve	0	(11,733)	(11,733)		4.7	
Net impact of Depreciation on Revenue Reserve	0	0	0			
Total Net (Surplus)/Deficit for year	(4,876)	44,016	44,016			

PROJECTED BALANCE SHEET VALUE AS AT 31 MARCH 2023

	Opening Balance at 01/04/22	Projected Movement in Year	Projected Closing Balance at 31/03/23
	£	£	£
Fixed Assets			
Land & Buildings	516,801	(11,733)	505,068
Feu Duties	0	0	0
Total Fixed Assets	516,801	(11,733)	505,068
Capital in Investment Funds			
Investment Fund Book Value	945,362	956	946,318
Unrealised Gains/(Loss)	7,505	(0)	7,505
Market Value	952,867	956	953,823
Long Term Debtors			
Loan to Jedburgh Bowling Club	5,000	(5,000)	0
	5,000	(5,000)	0
Current Assets			
Debtors	4,522	0	4,522
Cash deposited with SBC	100,240	(39,972)	60,268
Total Current Assets	104,762	(39,972)	64,790
Current Liabilities			
Creditors	0	0	0
Receipts in Advance	0	0	0
Total Current Liabilities	0	0	0
Net Assets	1,579,430	(55,749)	1,523,681
Funded by:			
Reserves			
Revenue Reserve	(139,950)	44,016	(95,934)
Capital Reserve	(925,352)	0	(925,352)
Revaluation Reserve	(514,128)	11,733	(502,395)
Total Reserves	(1,579,430)	55,749	(1,523,681)

**PROPERTY PORTFOLIO PERFORMANCE FOR 2022/23
(Actual income to 30 June 2022 and projections to 31 March 2023)**

Rental Income – Land & Buildings	2022/23		
	Approv'd Budget	Actuals	Project'd Net (Return) /Loss
	£	£	£
Market Cross/Jubilee Fountain	0	0	0
Jedburgh Castle Jail	0	0	0
Mary Queen of Scots House	0	0	0
Murray's Green Park	0	0	0
Dounehill (Dunshill)	0	0	0
Ramparts	0	0	0
Murrays Green Car Park	0	0	0
Dounehill (Dunshill) Playpark	0	0	0
Land at Oxnam Road	0	0	0
Total	0	0	0

**PROPERTY PORTFOLIO PERFORMANCE FOR 2022/23
(Actual expenditure to 30 June 2022)**

Property Expenditure – Land & Buildings	2022/23			
	Approv'd Budget	Actual (Repair & Maint) £	Actual (Other) £	Actual Total £
	£	£	£	£
Market Cross/Jubilee Fountain	0	0	0	0
Jedburgh Castle Jail	0	0	0	0
Mary Queen of Scots House	0	0	0	0
Murray's Green Park	0	0	0	0
Dounehill (Dunshill)	0	0	0	0
Ramparts	0	0	0	0
Murrays Green Car Park	0	0	0	0
Dounehill (Dunshill) Playpark	0	0	0	0
Land at Oxnam Road	0	0	0	0
Total	0	0	0	0

**PROPERTY PORTFOLIO VALUATION FOR 2022/23
(Projected property valuation to 31 March 2023)**

Fixed Assets – Land & Buildings	Net Book Value at 01/04/22	Project'd Depn Charge 2022/23	Project'd Net Book Value at 31/03/23
	£	£	£
Market Cross/Jubilee Fountain	0	0	0
Jedburgh Castle Jail	0	0	0
Mary Queen of Scots House	516,801	(11,733)	505,068
Murray's Green Park	0	0	0
Dounehill (Dunshill)	0	0	0
Ramparts	0	0	0
Murrays Green Car Park	0	0	0
Dounehill (Dunshill) Playpark	0	0	0
Land at Oxnam Road	0	0	0
Total	516,801	(11,733)	505,068

Fixed Assets – Moveable Assets
Portrait Sir D Brewster
Marble Bust Sir D Brewster
Gold Chains
Relics – Queen Mary House
Lady Provost Brooch
George Tinline Plates (2)
Provost's Gold Chain & Robes
Small Bust Sir John Tinline
Framed copy of Burgh Charter
Casket containing Burgess Ticket
Tapestry
Total

INVESTMENTS EXTERNALLY MANAGED

Cost of Investment	Units	£
Aegon Asset Management Investment (February 2018)	834,019	902,994
Aegon Fund Rebate - (2018-2019)	853	921
Aegon Fund Rebate - (2019-2020)	693	771
Aegon Investment - November 2020	36,819	38,859
Aegon Fund Rebate - (2020-2021)	855	861
Aegon Fund Rebate - (2021-2022)	870	956
Aegon Fund Rebate - (2022-2023)	219	237
Total Invested to 30 June 2022	874,328	945,599

Value of Investment	£
31 March 2018	900,074
31 March 2019	910,178
31 March 2020	767,550
31 March 2021	952,879
31 March 2022	952,867
30 June 2022	847,575
Increase/(Decrease) from Total Cash Invested	(98,024)

Return on Investment from inception	Capital Return %	Total Return %
to 31 March 2018	-0.30	
to 31 March 2019	+3.86	+9.41
to 31 March 2020	-15.16	-5.98
to 30 June 2020	-8.52	+2.76
to 30 September 2020	-7.91	+4.83
to 31 December 2020	-0.61	+14.09
to 31 March 2021	+0.78	+16.84
to 30 June 2021	+1.10	+18.71
to 30 September 2021	+0.36	+19.52
to 31 December 2021	+3.93	+25.02
to 31 March 2022	+0.68	+22.56
to 30 June 2022	-10.46	+10.70

Consultation on Heritable and Moveable Asset Registers for former Royal Burgh of Jedburgh

Report by Principal Solicitor

Jedburgh Common Good Fund Sub Committee

12 September 2022

1 PURPOSE AND SUMMARY

- 1.1 This report is to advise on the outcome of the recent consultation under the Community Empowerment (Scotland) Act 2015, and to seek approval of the final Common Good Register for Jedburgh.**
- 1.2 Under the Community Empowerment (Scotland) Act 2015 the Council is required to establish and maintain a register of property which is held by the authority as part of the Common Good ("a Common Good Register"). Before establishing a Common Good Register, the Act requires the Council to publish a list of property that it proposes to include in the Register and consult the public on this list.
- 1.3 The Jedburgh Common Good Sub-Committee approved the draft asset register in December 2021 and agreed to the commencement of the public consultation. The consultation ran from December 2021 to 31 March 2022,
- 1.4 The Sub Committee now requires to consider the responses received to the consultation, and approve the final register to be recommended to Council for publication.

2 RECOMMENDATIONS

- 2.1 **I recommend that the Sub-Committee:-**
 - (a) Notes the consultation responses and officers' comments thereon, as set out at Appendix 1 to this report;**
 - (b) Approves the contents of the final list of heritable and moveable property assets held by the Council within the former Burgh of Jedburgh, as set out in Appendix 2;**
 - (c) Agrees to recommend to Council the said final asset list for publication as a completed Common Good Register for Jedburgh.**

3 BACKGROUND

- 3.1 Under the Community Empowerment (Scotland) Act 2015 the Council is required to establish and maintain a register of property which is held by the authority as part of the Common Good ("a Common Good Register"). Before establishing a Common Good Register, the Act requires the Council to publish a list of property that it proposes to include in the Register and to consult the public on this list.
- 3.2 A draft list was agreed by the Sub-Committee in December 2021 and a public consultation on that list took place from 21 December 2021 to 31 March 2022. The consultation was available on-line via Citizens Space, with paper copies of the lists being made available on request. The Council advertised the consultation on its website and through each of its Local Area Partnerships. In addition, details of the consultation were issued to every Community Council in the Scottish Borders.

4. CONSULTATION

- 4.1 The consultation published the draft list of assets, together with a location plan for each of the land or building assets. The consultation asked for comments on (i) whether a proposed asset should be included as part of the Common Good; or (ii) whether there should be other assets included in the Common Good asset list.
- 4.2 There were 65 responses to the consultation and 4 of these responses related to Jedburgh. The responses are set out in Appendix 1.
- 4.3 In considering the responses received, officers from the Council's Legal team have liaised with Estates and Finance colleagues in order to determine the provenance of the assets concerned. The legal tests have then been applied to the information gathered in order to form a view as to the assets' common good status. The legal tests can be summarised as follows:
- All property or land owned by the Burgh in 1975 *may* belong to the Common Good;
 - If the title deeds of the asset contain a 'common good declaration' which clearly indicates that the property should be held for the people of the Burgh, it is likely that the asset belongs to the Common Good;
 - If there is evidence, from the title deeds or the Burgh records that the asset was acquired for a statutory purpose, or using statutory powers, the asset is unlikely to be part of the Common Good.
 - If the asset is part of a separate Trust, it will not form part of the Common Good.
 - Moveable items (such as art and artefacts) again may be Common Good if owned by the Burgh in 1975.
 - Items used principally for the administration of the Burgh (such as minute books) will not be part of the Common Good, whereas ceremonial items such as robes and chains are likely to form part of the Common Good.

- 4.4 Officers' responses to the consultation comments are set out in Appendix 1. If the Sub-Committee agrees that all consultation responses have been appropriately considered, the next step in the process is for the Sub-Committee to approve the asset list set out at Appendix 2, as being the final Common Good Register for Jedburgh. Any changes from the draft register approved in December have been highlighted.
- 4.5 Following approval by the Sub-Committee of the final Register, Council approval will be sought for publication of the final Registers for all of the Common Good assets in the Scottish Borders. The aim is to have the full Scottish Borders Common Good Asset Register published by the end of September 2022.
- 4.6 It is possible that following this process, further assets may be identified as being Common Good, and where that is the case, the Council will update the Common Good Asset Registers. The Registers will similarly be updated if existing property is disposed of or reclassified. The Council will also ensure that the Common Good Asset Registers are reviewed on a regular basis, and at least every five years.

5 IMPLICATIONS

5.1 Financial

There are no direct costs attached to implementing any of the recommendations contained in this report. However, the Council has a duty to ensure the accuracy of the Council's accounts. It is therefore important that any assets which should properly be classified as being Common Good are contained within the Common Good Registers, and therefore the Common Good Accounts. However, any assets owned by the Common Good but operated by the Council, remain in the Council's accounts with appropriate disclosure notes included in both sets of accounts.

5.2 Risk and Mitigations

The Council's primary aim is to ensure compliance with Part 8 of the Act in respect of Common Good assets. If the Council fails to comply with the duties contained in Part 8 of the Act it will be in breach of the legislation and the Council may be subject to adverse public comments and legal challenge. The risk is mitigated by considering this report and the Council carrying out the actions detailed herein.

5.3 Integrated Impact Assessment

Steps were taken to ensure that the consultation was accessible to all. These steps included the publication of the consultation in paper copy which was made available on request.

5.4 Sustainable Development Goals

There are no economic, social or environmental effects in accepting or rejecting the recommendation

5.5 Climate Change There are no effects on carbon emissions in accepting or rejecting the recommendation.

5.6 Rural Proofing

This is not a new policy matter.

5.7 Data Protection Impact Statement

There are no data protection implications resulting from the proposed publication of the Registers of Common Good.

5.8 Changes to Scheme of Administration or Scheme of Delegation

There are no changes required to the Council Schemes of Administration or Delegation.

6 CONSULTATION

6.1 The Director Finance & Corporate Governance, the Monitoring Officer/Chief Legal Officer, the Chief Officer Audit and Risk, the Director People, Performance & Change, the Clerk to the Council and Corporate Communications have been consulted and comments received have been incorporated into the final report.

Approved by

Director of

Signature

Author(s)

Name	Designation and Contact Number
Hannah MacLeod	Principal Solicitor, 01835 825 216

Background Papers: Nil

Previous Minute Reference: Nil

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Consultation on Heritable and Moveable Asset Registers for former Burgh of Jedburgh

Appendix 1: Responses to Consultation and Officers' Considerations

Consultation Comment	SBC Response	Recommended action
The public hall on Abbey Place was given to the town of Jedburgh, which would suggest it is part of the Common Good	The Town Hall was purchased for £1,000 in 1899 terms of the Burgh Police (Scotland) Act 1892 and is not therefore part of the Common Good.	No action
The library on Castlegate was given to the town of Jedburgh, which would suggest it is part of the Common Good	The library was acquired specifically under the terms of the Public Libraries (Scotland) Acts and is not therefore part of the Common Good.	No action
Where is the contact centre that houses the Common Good artefacts, and are they viewable by the public?	The contact centre listed in the draft Register as housing certain common good items has been closed when the property was sold. These items have been relocated and their new location has been added to the Register. Apart from the Burgh Charter, the items in Jedburgh Castle Jail and Mary Queen of Scots House are viewable to the public. The Burgh Charter is not routinely on display due to environmental conditions and the need for preservation.	No action
The bandstand and surrounding area should be Common Good.	This property was not owned by the Burgh, but rather by Roxburgh County Council. It accordingly cannot form part of the Common Good.	No action

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Consultation on Heritable and Moveable Asset Registers for former Royal Burgh of Jedburgh

Appendix 2: Proposed Final Register of Common Good Assets in Jedburgh

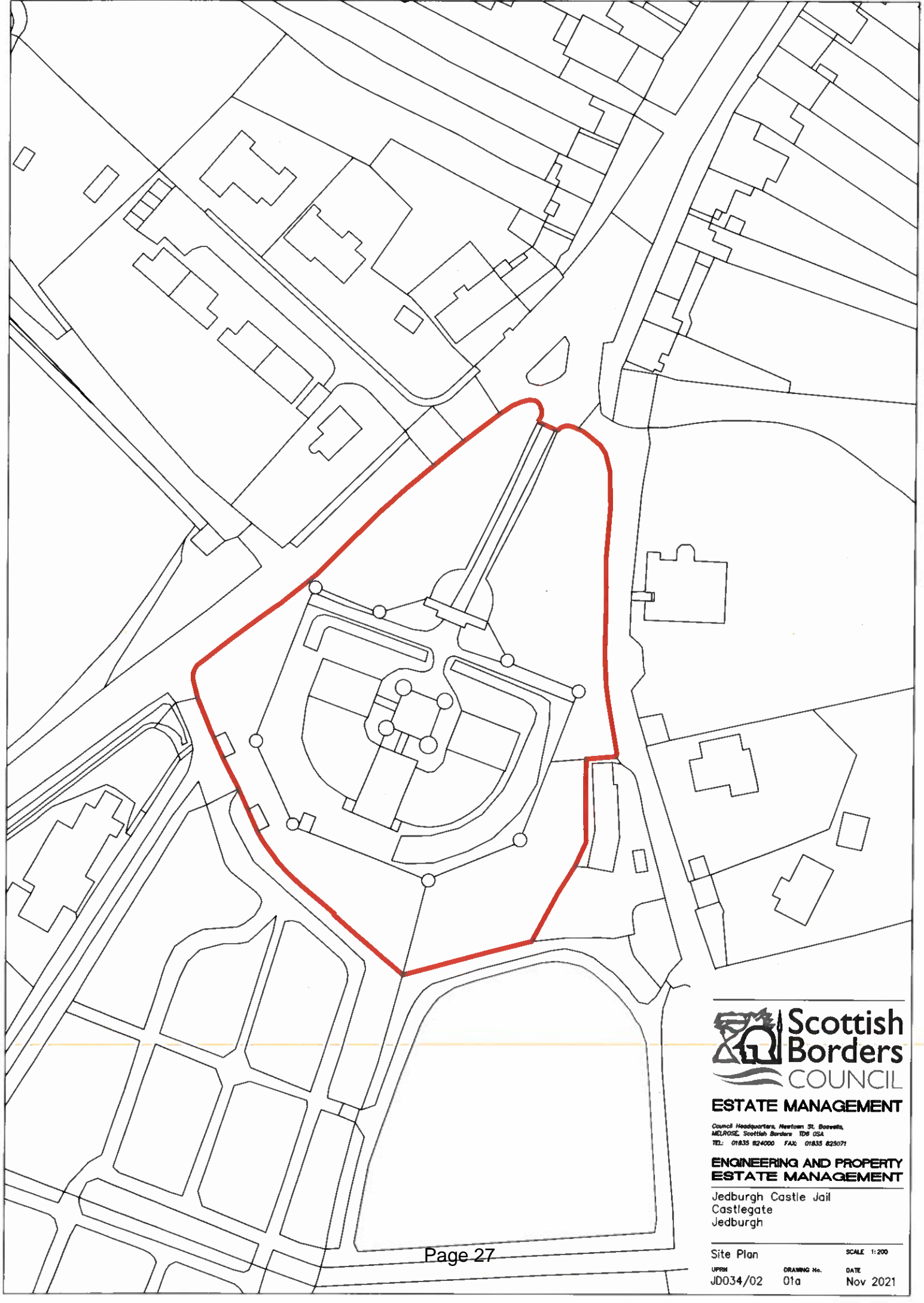
ROYAL BURGH OF JEDBURGH

LAND			
Name of Asset	Location	Description	Plan
Jedburgh Castle Jail	Castlegate, Jedburgh, TD8 6QE	Jail purchased by Police Commissioners in 1901 in terms of Prisons Scotland Act 1877. Has historically been listed as a common good asset. Currently the museum is operated by Live Borders.	See attached pdf
Mary Queen of Scots House	Queen Street, Jedburgh, TD8 6EN	Acquired by the Burgh of Jedburgh in 1929 for £1450. No purpose stated in the titles. Currently the museum is operated by Live Borders.	See attached pdf
Murrays Green Park and car park	Abbey Place, Jedburgh, TD8 6BE	The Burgh of Jedburgh acquired the park in 1879, for behoof of the members of the Town Council and the whole community, for use for fairs and cattle markets (or other public purpose).	See attached pdf
Dounehill (Dunshill)	Howdenburn Drive, Jedburgh, TD8 6NP	Part of field of Douneshill or Dunhill extending to 11 acres (4 hectares) was bequeathed by Mr Skead in 1930. The terms of the Will state that the bequest was made on the condition that the land be used as a park or field or to build	See attached pdf

		houses of a nature in keeping with existing properties. In 1981 a transfer of 2 acres was authorised by the Court of Session by decree dated 29.4.1971 under the proviso that the proceeds of sale of any of the plots go to common good fund.	
Ramparts	Abbey Place, Jedburgh, TD8 6BE	Historically considered a common good asset.	See attached pdf
Land at Oxnam Road	Oxnam Road, Jedburgh	2,000 square metres of land which was part of the field of Douneshill or Dunhill extending to 11 acres (4 hectares) which was bequeathed to the town by Mr Skead in 1930.	See attached pdf
Market Cross/Jubilee Fountain	Market Place, Jedburgh	The fountain was erected in 1890 to celebrate the 1887 Diamond Jubilee of Queen Victoria. Historically considered a common good asset.	See attached pdf
ART AND ARTEFACTS			
Name of asset	Location	Description	
Portrait Sir D Brewster	Sheriff Court building, Jedburgh		
Marble Bust Sir D Brewster	Sheriff Court building, Jedburgh		
Gold Chains	SBC HQ		
Miscellaneous Relics –	Mary Queen of Scots House		

Lady Provost Brooch	SBC HQ		
George Tinline Plates (2)	Former library, Castlegate, Jedburgh		
Provost's Gold Chain	SBC HQ		
Provost's robes	Ex Callant's Room, Canongate		
Small Bust Sir John Tinline	Former library, Castlegate, Jedburgh		
Framed copy of Burgh Charter	Jedburgh Castle Jail		
Casket containing Burgess	Jedburgh Castle Jail		
Tapestry	Mary Queen of Scots House		
COMMON GOOD FUND			
Name of Asset	Location	Description	
Jedburgh Common Good Fund	N/A	Fund set up for the benefit of the inhabitants of Jedburgh. The value of the fund as at 1 April 2021 was £1,026,159.	

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ESTATE MANAGEMENT

Council Headquarters, Newtown St. Boswells,
MELROSE, Scottish Borders TD8 6SA
TEL: 01835 824000 FAX: 01835 825071

**ENGINEERING AND PROPERTY
ESTATE MANAGEMENT**

Jedburgh Castle Jail
Castlegate
Jedburgh

Site Plan	SCALE 1:200	
UPRN JD034/02	DRAWING No. 01a	DATE Nov 2021

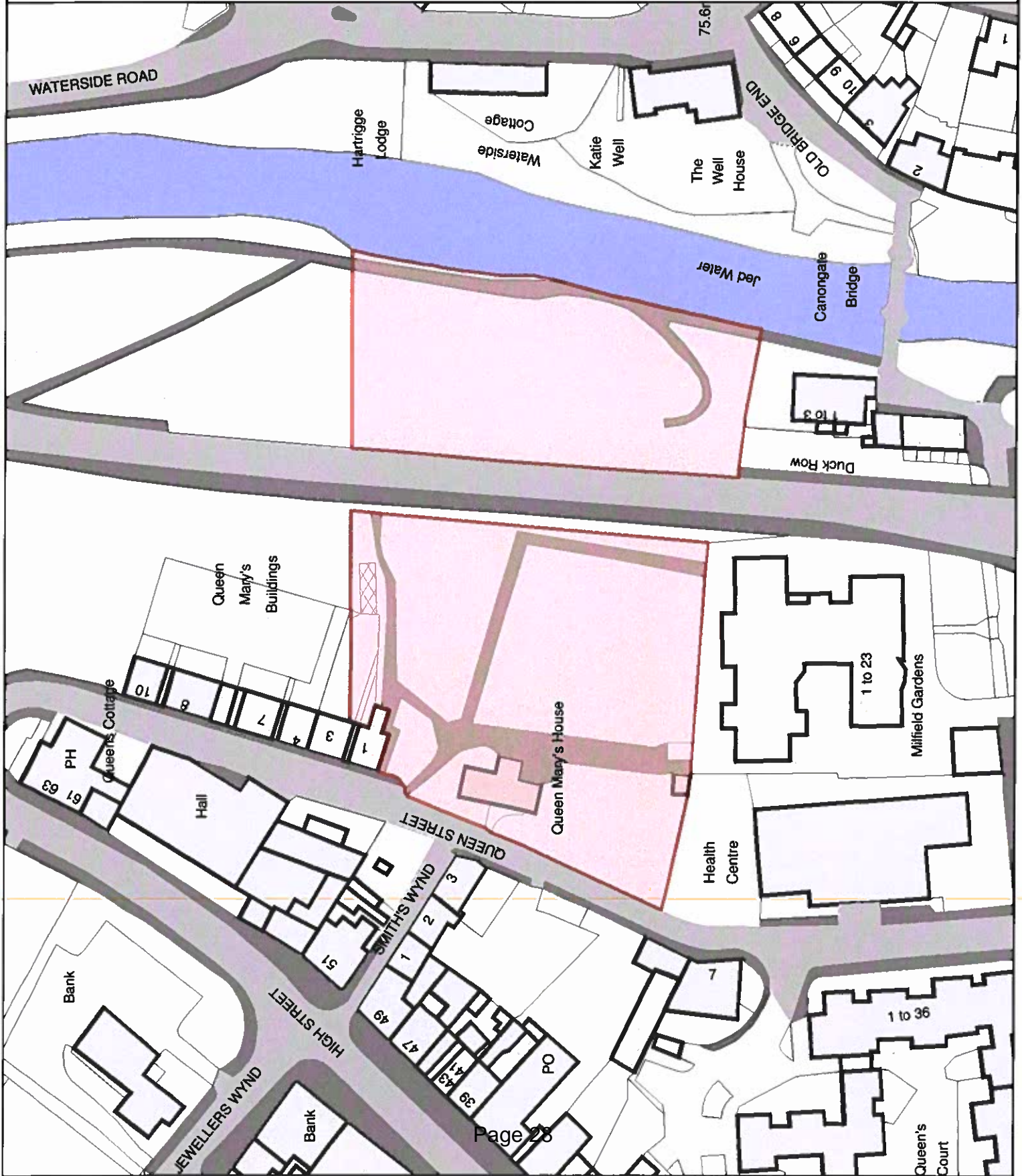


Mary Queen of Scots House
Queen Street
Jedburgh

JD034/03

Area: 6927 sq m o.t

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Property and Facilities Management
Technical Services
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N 1:750



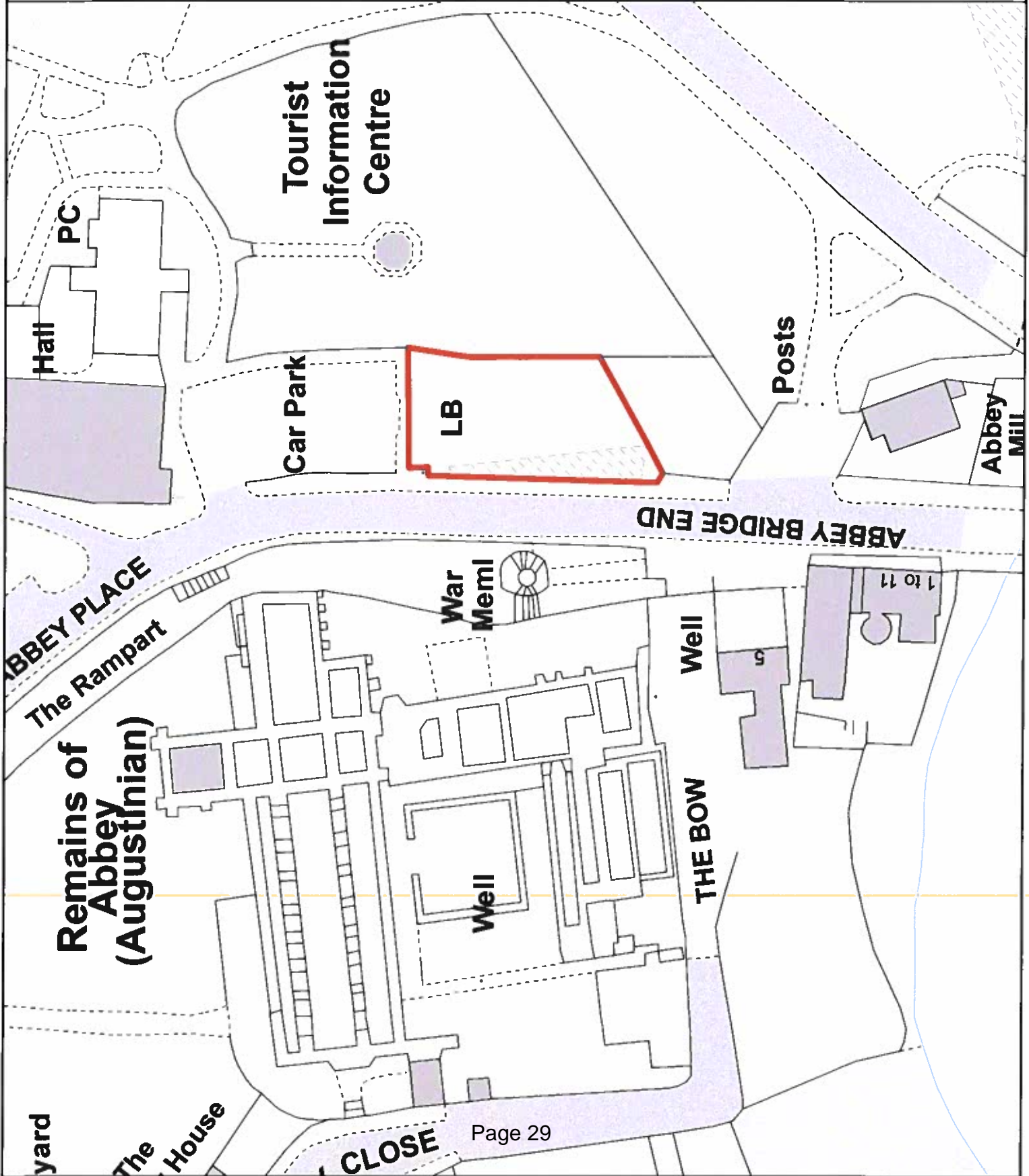
Park

Murray Green Park
Abbey Place
Jedburgh

Area: 600.3 sq m o.t.

UPRN: JD034/05

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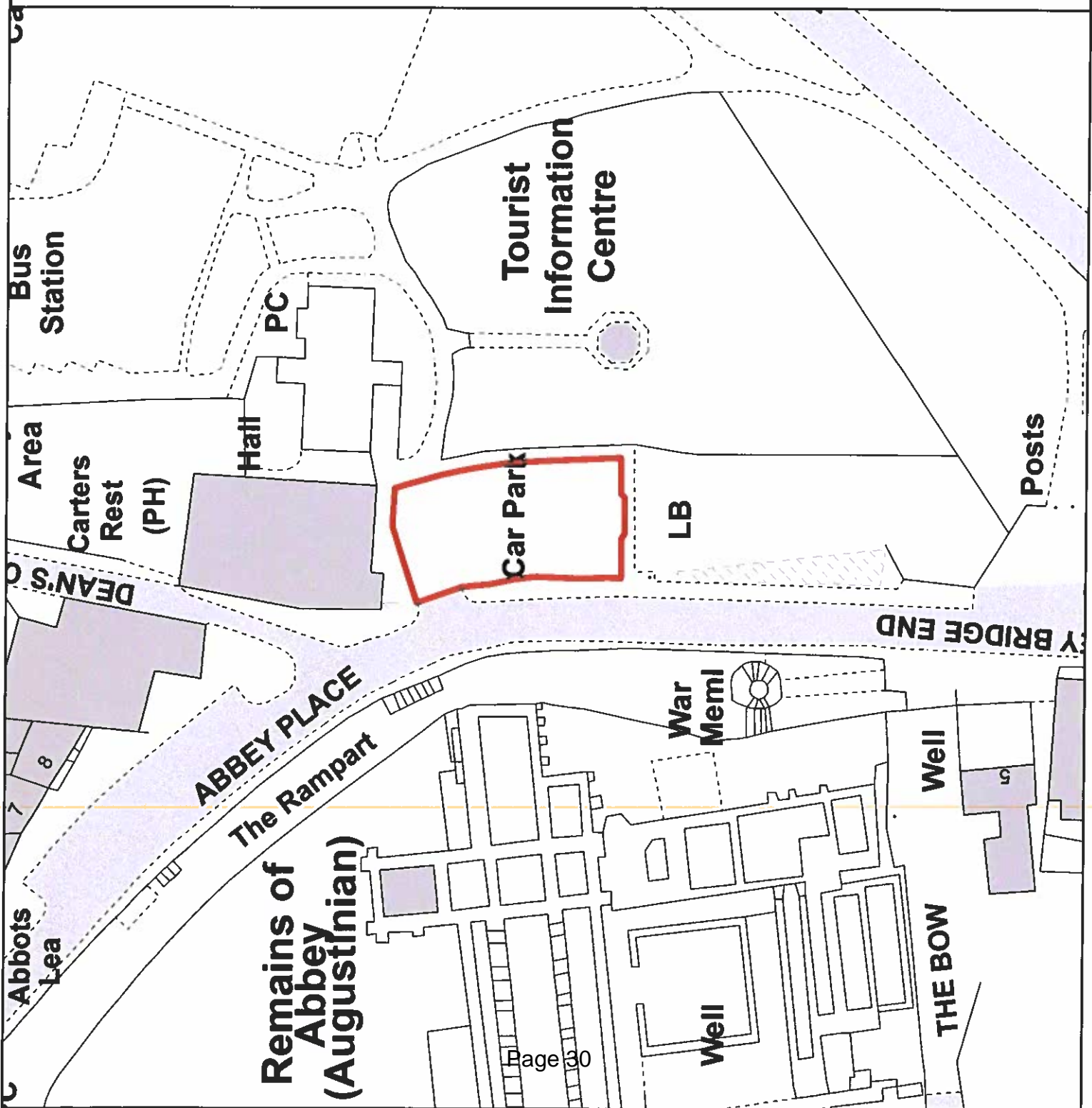
Site

Land at Murrays Green Car Park
Abbey place
Jedburgh

Area: 505.06 sq m o.t.

UPRN: JD034/08

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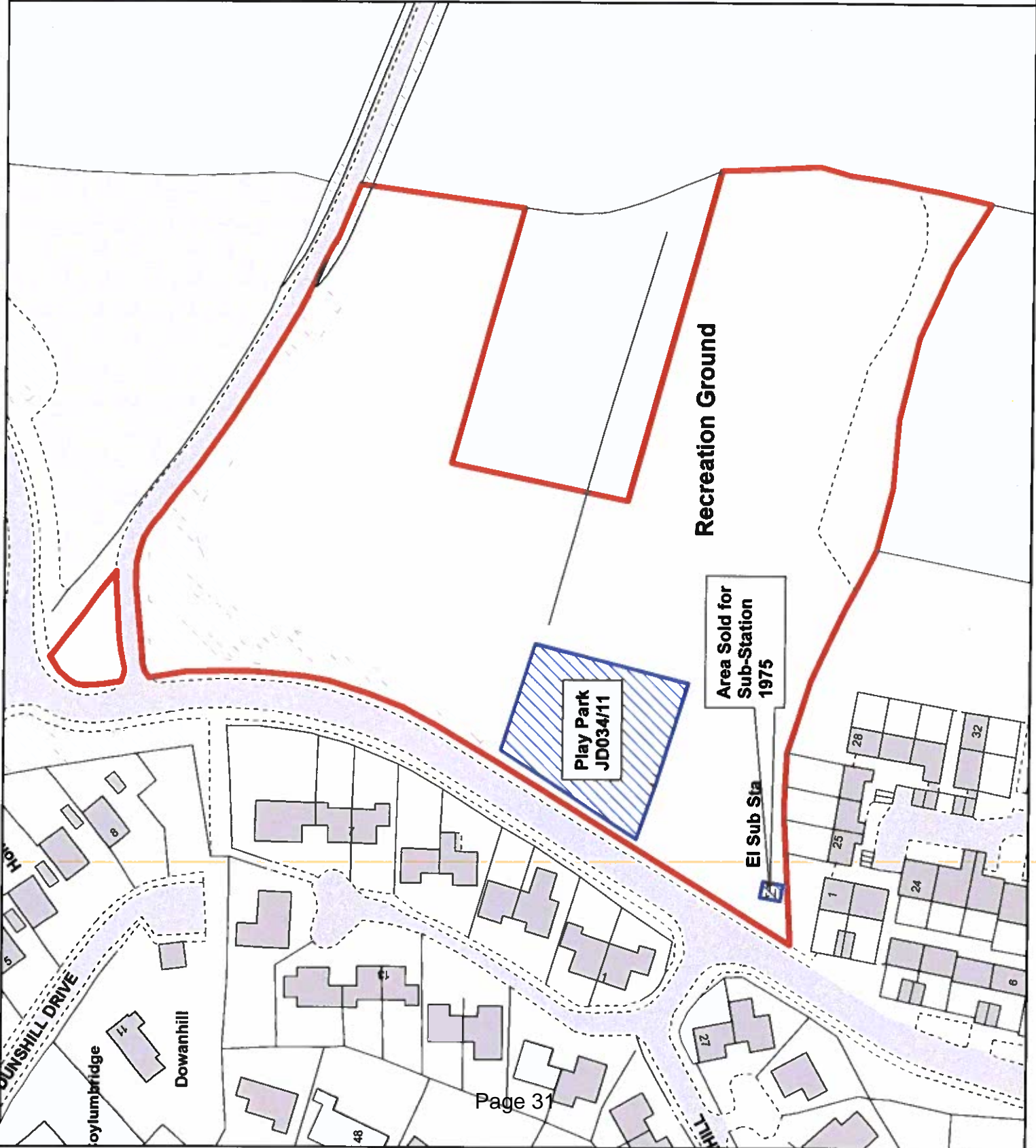
Park

**Dounehill (Dunshill)
Howdenburn Drive
Jedburgh**

Area: 18,797.39 sq m o.t.

UPRN: JD034/06

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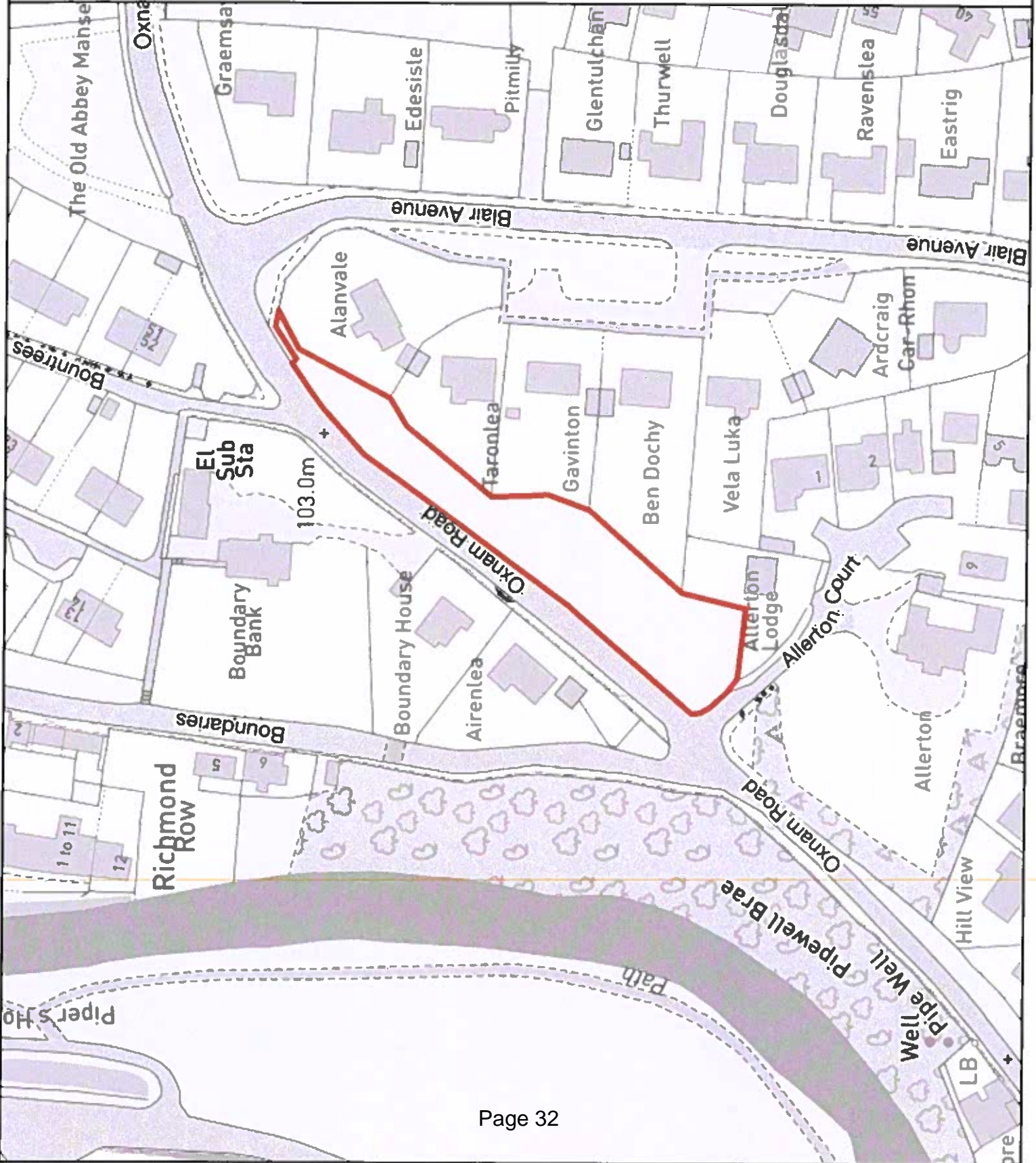
Land

Oxnam Road
Jedburgh

Area: 2,184 sq m o.t.

UPRN: JD034/13

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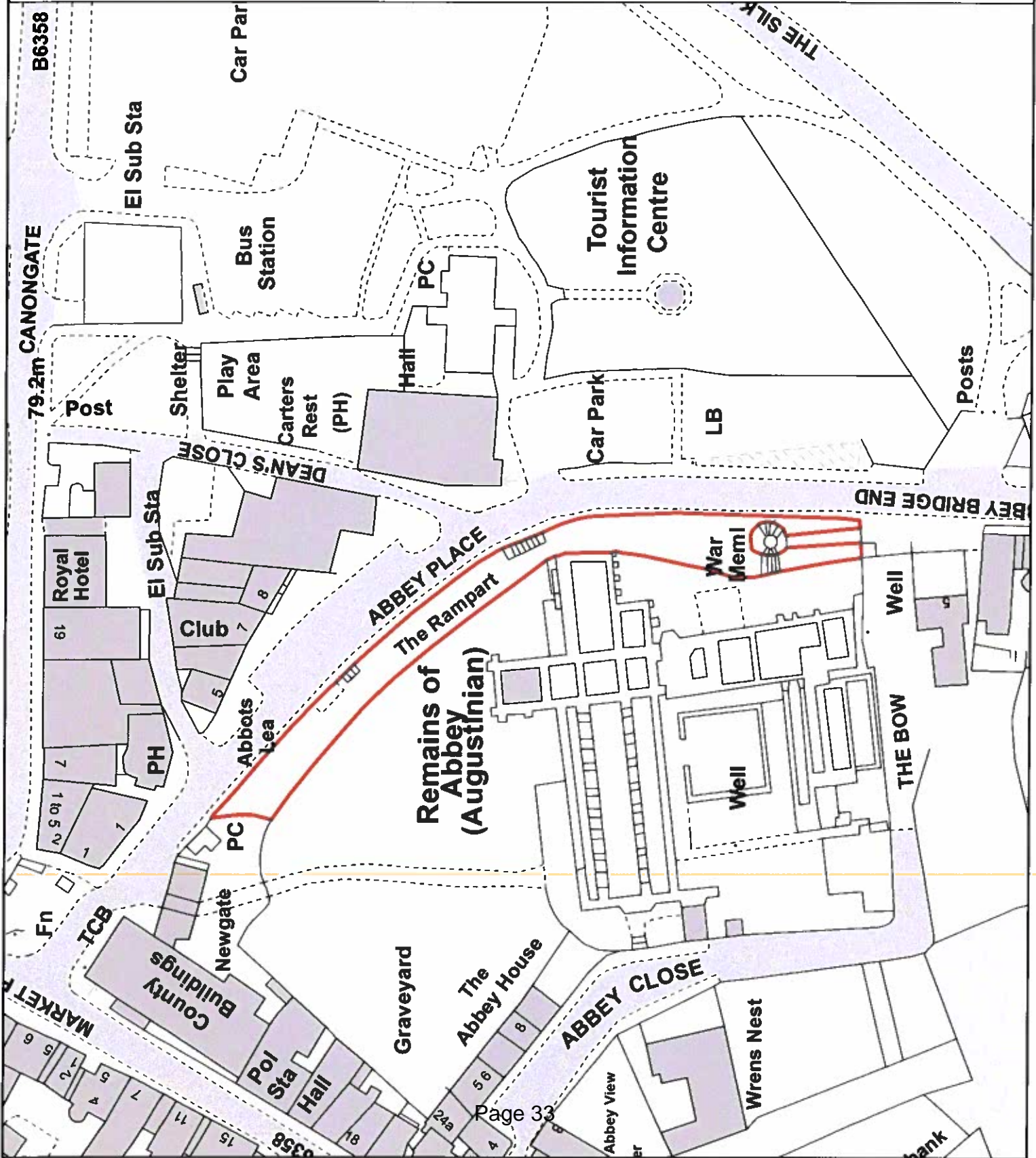
Monument

Ramparts
Abbey Place
Jedburgh

Area: 1,093.18 sq m o.t.

UPRN: JD034/07

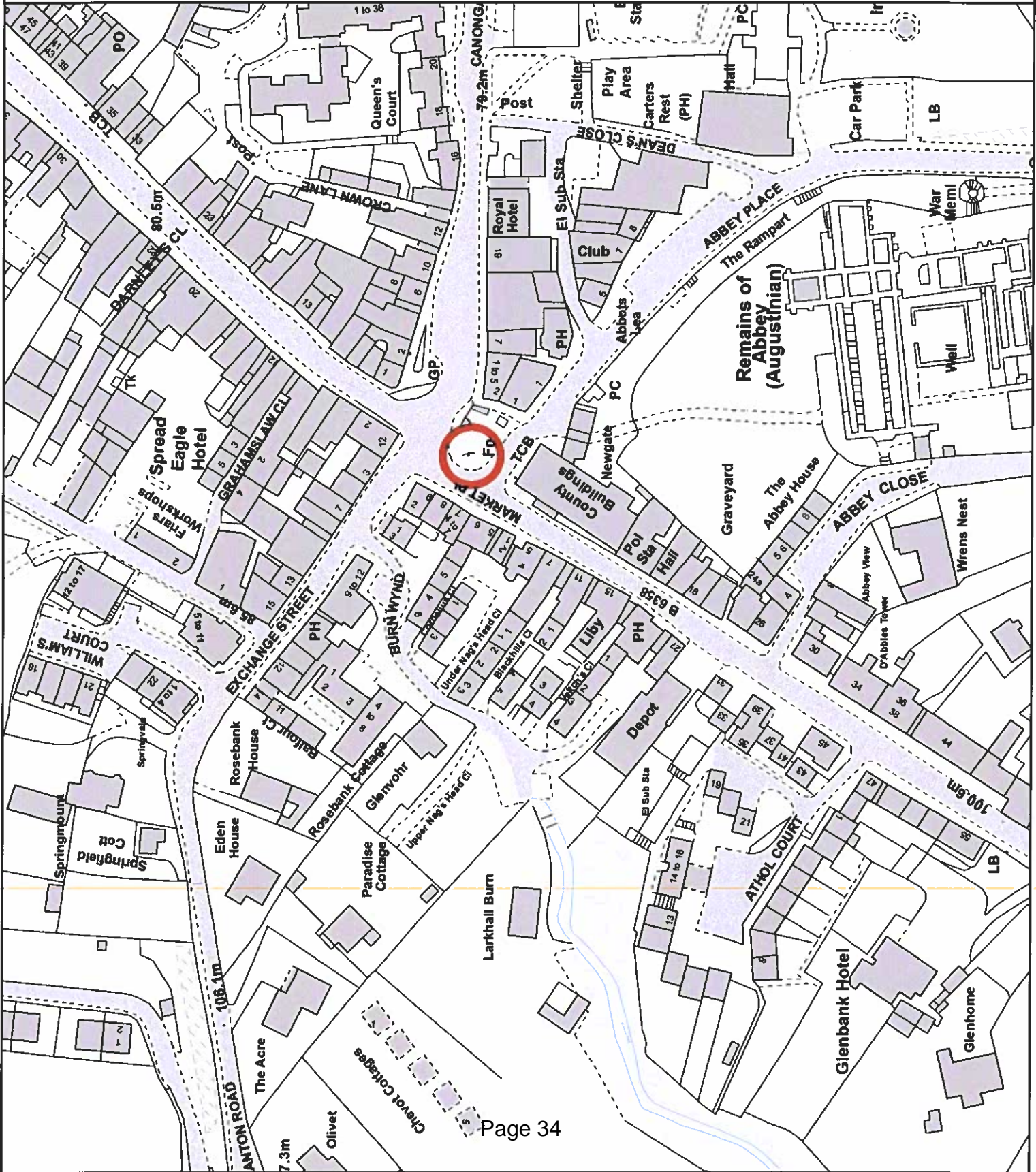
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Monument
Jubilee Fountain
Market Place
Jedburgh
UPRN: JD0333/02

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Common Good Fund: Application Form for 2022/23*

*Please note this is a fund of last resort – you will need to demonstrate to the Common Good Fund Committee that you have tried to secure funding from other sources.

Applicant Group/Organization:	Jedburgh Rotary Club
Name of your project:	Birl and Beer Festival
The name of the Common Good Fund that you are applying to:	Jedburgh

Summaries what you want to use this funding for *(max. 100 words)*

The funding is required to partially cover the running costs of this event.

As the pandemic has continued to restrict our fund-raising activities, I am requesting that the JCGF assists with 30% of the running costs for this year. Last year we requested an increase on previous years after listening to the local community we focused on increasing the entertainment aspect of the event this was extremely well received therefore we want to continue working on these improvements.

Tell us how your activity/project will make a difference to your organisation and how it will benefit the residents of the former Burgh *(max. 200 words)*

Jedburgh Rotary Club raises money from many sources to aid and assist projects within the local community, Foodbank, Borders children's charity, JGS projects to name a few

There are many benefits that such an event brought to the Burgh. This festival is now fixed in the annual events calendar of the Burgh and brings a much-needed economic boost to other third-party businesses trading in the Royal Burgh. The spin off economy that The Birl and Beer will bring not only benefits economically but benefits the community.

Borders Breweries and distilleries used in the main, local food outlets used, all the musicians are from the border's area, repeat business to B&Bs and caravan sites

Tell us how your project will be sustainable in the future *(max. 100 words)*

As I stated in 2021, we had full intentions of this being self-funded using the proceeds from previous events and local sponsorship by 2021, the pandemic has continued to affect our funding, but we are still ambitious to grow this popular event and be self-funding by 2025. Local community feedback has been good on the changes we made last year but this did increase our spending on previous events.

Expenditure: Please tell us how much money you need for the entire activity/project (you may be asked to provide up to 3 quotes to support your application)

Item of Expenditure	Cost (£)
Entertainment	2500
Hall hire, Security and Health and Safety	1000
Promotion and General Exp	1500
Total Expenditure	5000
How much would you like from the Common Good Fund?	1500
Please supply a copy of your signed & dated Annual Accounts or Projected Financial Plan	

Have you received funding in the last 5 years from Scottish Borders Council or any other external funders? If so, please detail the fund name, the amount and the purpose of the grant.		
Fund	Amount	Purpose
JCGF	£2500	

Tell us about your own fundraising or how you have secured other funding for this project.		
	Amount	Purpose
Local Businesses	£2500	

Individual/Group/Organisation details:	
Contact Name:	David Chapman
Position in Group/Org: (if appropriate)	Event Organiser
Home Address:	Belmont Sharplaw Road Jedburgh
Post Code:	TD8 6SF
Telephone Number:	07709110874
Email Address:	Davidjohnchapman11@gmail.com
Date:	14/06/2022
Signature:	

What does your organisation do and who does it support? If appropriate. (max. 100 words)

Jedburgh Rotary Club supports many projects and organisations in the local community.
JRC support any worthwhile cause requests assistance.
JRC raise money using various methods, one of our most successful over the past decade has been our eBay charity account, although still successful, eBay is slowing down, therefore we are looking at other sustainable activities to raise money Birl and Beer Festival being one,

Equalities

Do you have an Equal Opportunities Policy or Equality Statement? Yes

Explain how your project complies with the obligations contained in the Equality Act 2010

Safeguarding

Does your idea/project involve work with children, young people under the age of 18 or vulnerable adults? No

If yes what safeguarding policies do you have in place and how often are these reviewed? Please provide a copy of these or give full details below.

Write here...

Permissions

Does your project involve work to a building or land? No

If yes do you have the following? (please tick relevant)

- A lease agreement (Date of lease and duration years)
- Written permission of owner
- Planning permission (Reference No.)

Common Good Funds

Common Good Funds in Scotland originated in the 15th century and are the assets and income of some of the former Burghs. They can represent a substantial portfolio of land, property, some moveable items and investments and by law continue to exist for the benefit of the inhabitants of the former Burghs to which they relate. Scottish Borders Council is the owner of these Funds and each Fund has a sub-committee comprising the relevant local Councillors who make the decisions on the management of the Fund's assets and approval of any requests for funding (up to a limit of £20,000 above which full Council approval is required).

If you are successful in being awarded Common Good Funds, you will be asked to complete a monitoring & evaluation form when your project is complete or within 1 year of receiving funding. Future applications will not be considered until this has been received and the Common Good Fund Sub-Committee are satisfied with the evaluation you have provided.



R.I.B.I. District 1020



No. 18798

The Rotary Club of Jedburgh Charitable Trust Fund

Trustees' Annual Report

1st July 2021 to 30th June 2022



**IMAGINE
ROTARY**

Contents

Page 3	Contact Information and trustees
Page 4	Charitable purposes and activities
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Page 6	Structure, Governance and Management
Page 7	Achievements and Performance
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Page 12	Statement of Balances
Page 13	Notes to Accounts
Page 14	Analysis of Receipts and Payments
Page 15	Analysis of Donations and Grants



Charity contact information

The Rotary Club of Jedburgh Charitable Trust Fund

Scottish Charity Number: SC041597

Address: 2 Hislop Court, Chesters, Hawick, Scottish Borders

Postcode: TD9 8TH

Telephone: 07836 350053

Email: mikebryden@btinternet.com

Website: www.jedburgh.rotary1020.org

Facebook: The Rotary Club of Jedburgh

Charity Trustees

1. Marianne Bamkin (Club President and Chairman)
2. Edmund Craster (Treasurer)
3. Tony Rae (Executive Secretary)
4. Steve Smith (Interim Secretary)

Charitable purposes and activities

As set out in the “Charities and Trustee Investments (Scotland) Act 2005”, the purpose of The Rotary Club of Jedburgh Charitable Trust Fund is the following:-

The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

And any other purpose that may reasonably be regarded as analogous to the preceding purpose.

Summary of the main activities in relation to these objectives:

The charity’s activities in relation to the above are:

- It makes grants, donations, loans or gifts to individuals.
- It makes grants, donations, or gifts to organisations.
- It carries out activities or services itself with children, young people, older people, people with disabilities or health problems, people of a particular ethnic or racial origin, other defined groups, no specific group or for the benefit of the community, including other charities and voluntary bodies.

The Trustees hereby declare that the Trustees shall hold and apply the Trust Fund and other monies which may from time to time be received by the Trustees (whether such monies shall arise from donations, bequests, deeds of covenant or from any other source) and the investments for the time being representing the same. The Trust is to apply both the capital and income thereof to or for the relief of the poor and needy or such other charitable purposes as the Club shall in duly constituted meetings direct.

Council Report

I took over as President while there were still quite stringent restrictions in place due to the COVID 19 Pandemic and I have had to steer the club through some ups and downs to ensure that Jedburgh Rotary has survived. Throughout all this, the club Council and the charity trustees have managed to meet regularly, at first over Zoom, then in person, and now we have “hybrid” meetings between Jedburgh and Chesters.

We managed to start regular meetings in August as restrictions were starting to ease and were one of the first clubs in the area to do so. Covid-19 has taken quite a toll on the local hospitality sector, and we have been unable to meet at our usual venue. Simply Scottish came to our rescue hosting us for a while and in September we celebrated with Birl ‘n’ Beer, which was very successful, raising more funds than previously. Unfortunately, the Omicron variant and tight restrictions set us back again, meaning not only that we did not organise the Winter Festival, but we also lost our temporary home.

Since then, we have been somewhat nomadic, trying different venues until we can settle back to the usual venue. We tried Birdcage Tearooms at Woodside Nurseries and Naomi has catered for us not only at the golf club but also in the Legion. Rotarians are resilient and through all this we have managed to conduct our normal business and give donations to our usual local organisations and respond to requests from others. For a second year we have managed to distribute Christmas gifts to every child in Jedburgh and Ancrum through a “Virtual” Santa.

All that expenditure has been helped by income from the eBay shop, and it must be noted that Mike and Eddie have been working incredibly hard to keep that going although we had some problems with eBay. Their resilience and determination made sure that we had an income while other fundraising came to a halt. We have become more involved with Jedburgh Seasonal Market, helping with promotion as well as supplying marshals, and in return have a market stall where we sell books and promote Rotary.

We attempted to commission a giant tree sculpture in Allerley Park but sadly the wood was too decayed. We may well revive the attempt, should another suitable tree be found. We have started to “get back to normal” with a forthcoming quiz and a coffee morning. We are liaising with Royal Burgh of Jedburgh Community Council to plant trees for the queen’s platinum jubilee, and Birl ‘n’ Beer is going to be bigger and better. We have gained some members and lost a few as well.

Through these highs and lows, we have shown that Rotarians are people of action, we are resilient and with a positive attitude we have made things happen and supported our local community. We have not been defeated by the storm of the Pandemic, we have danced in the rain – got a bit wet, but we are still here ready to carry on.

Trustee's Report

The Trustees have met regularly, usually by Zoom, and are happy that the Club has weathered the difficulties of the past year and is now slowly returning to more "normal" working. It is particularly encouraging to see new members joining the club. Sadly, for health reasons, our Treasurer is resigning, as have another two members. We thank our Treasurer for his hard work and wish him and the other retirees all the best for the future.

Structure, Governance and Management

Type of governing document

The Charity is an unincorporated association. It is governed by its Deed of Trust, which was adopted on 13th May 2010. The Club was granted charitable status by OSCR on 23rd June 2010.

Trustee recruitment and appointment

The management committee meets on a quarterly basis. Its members are the Charity's trustees. Membership of the management committee will normally be the President; Secretary and Treasurer of the Rotary Club of Jedburgh. These officers are elected at the Annual General Meeting of the Club in the May preceding the start of the Rotary year on the 1st July.

There is no parent body that is entitled to appoint charity trustees.

Achievements and Performance

Statement from Community Committee

The Community Committee has been in abeyance since the start of Covid in March 2020. We discussed at our Rotary meeting on 26th May 2022 the need to get this committee up and running now that Covid has receded, and the Club is now recruiting new members.

List of Events for 2022.

1. Ancrum Car boot sale 26th June
2. Assistance at period event organised by Rotary Ladies in Ancrum Village Hall in July
3. Birl 'n' Beer in August
4. Marshalling and manning a stall at the Street Market in August
5. Possible other period event in September by Rotary Ladies
6. Winter Festival Parade in November to switch on Christmas Lights etc.
7. Best Window Display at Christmas
8. Marshalling and manning a stall at the Christmas Street Market
9. Organising Santa and Christmas Parcels to Jedburgh & Ancrum Schools
10. Various community quizzes etc., throughout the year but especially in Winter
11. Litter pick in April
12. Marshalling and manning a stall at Street Market in April.

Statement from the International Committee

There is no statement, as the committee has not been operating for some time. This will change in the new Rotary Year when there will be a new Chairman.

“Lendwithcare”

Over the years to date 563 loans have been made, lending £11,700 to a total of 3,415 entrepreneurs. 11,415 family members have been helped. 858 jobs have been created – up by 77 from the previous year. Some repayments stopped from time-to-time due to the Covid19 pandemic, but most are resuming.

eBay Shop

The Club's eBay shop has had varied success during the year. Goods are sent all over the world as well as within the UK. Interestingly, sales picked up well during the Covid-19 “lockdown”. There is a lot of work involved in running the shop. Thanks are due to the two members who devote so much time and effort to this ongoing project and to those who support the shop with contributions.

Summary

The Club's activities have given enjoyment and fun to the local community, provided financial help to many both locally and further afield and given the Club members a sense of achievement and usefulness in a needy world. The financial support in grants and donations are detailed on page 15.

Financial Review

The major contributor to the charity's net income has been the Birl 'n' Beer sales, which raised a net £3990.

The eBay sales were down on last year as stock has been slow to shift. 48% of donations were ploughed into the local community, with 52% going to international good causes.

Statement on the Charity's policy on reserves

The Trustees consider it desirable to retain funds in the bank to meet any emergencies. To this end the sum of £2,000 is reserved and this amount was the same at the start and end of the financial year and did not fluctuate. There is always a further reserve, as funds from events and projects are often not distributed immediately, with some being carried over to the following year when decisions will be made for further distributions.

Funds

There are two restricted funds: End Polio Now and Lendwithcare (LWC), to which £200 was donated to help with administration costs

Three other 'funds' are identifiable as separate entities, but only for tracking the effectiveness of the events and projects they represent.

- Winter Festival: Opening balance (£503). Closing balance (£3450)
- Birl 'n' Beer: Opening balance £4,968. Closing balance £8,958
- eBay Shop: Opening balance £26,767. Closing balance £26,134

It should be noted that the figures for the above three (unrestricted) 'funds' are notional, as Birl 'n' Beer sales made the greatest contribution. The grants and donations are distributed from the General fund.

Deficit details

There is a financial loss this year of £5,249 (last year a gain of £725). As there have been few opportunities to discuss how funds should be used, the task is carried over to the new financial year.

Donated facilities and services

The Charity benefits from the time given by the Trustees to the running of the Charity, including monitoring, reporting, supervision, and meetings. It also benefits from the time and efforts of Club members.

Future plans

2022 – 2023 President's Statement

President's Statement

Today I am two people, Current President and President Elect, so I am both summing up my past achievements and announcing my aims for the forthcoming year. Being President over the past year has had its difficulties with lock downs, new venues and losing valued members. Last year's aims were to reinstate face to face meetings and increase membership. However, around Christmastime when the Omicron variant forced another lockdown, I feared for the continuation of Jedburgh Rotary. Since then, we have sampled a variety of new venues settling at the golf club, inducted two new members, and will shortly be inducting 4 more. I am delighted that this has been achieved and I am optimistic about the future of our club.

I stated that I wanted Jedburgh Rotary to be active within our community and despite all the restrictions we have managed to serve our community well, not only with donations to help local groups such as the lunch club to start up again, or supporting the foodbank, but we also managed to organise Birl 'n' Beer, Virtual Santa, Coffee morning and prize draw, and a community Quiz. We have taken on more responsibility for Jedburgh's seasonal market and cleaned up the town, litter picking. Most of these activities have been with the help and collaboration of other organisations, the school, the British Legion, Jed Events, and Jedburgh Community Council. It is my aim in the forthcoming year to strengthen, develop, and augment those ties.

Over the past year I have got to know the presidents of other Borders Rotary clubs who have faced similar issues to us. This year I aim to develop the links between our nearest clubs and work with them as far as we are able.

I aimed to explore how Jedburgh Rotary could help the Rotary Peace Foundation but did not manage to achieve that aim. I intend to carry that aim forward, something that is necessary in this time of conflict. Similarly, although we have made a few donations to causes in other countries, we can now start thinking of projects further afield.

We can work towards these aims by reconvening the community and international committees with new committee chairs. Together we can once again share out our club tasks, with longer standing members mentoring our new recruits. I would like to thank members who have put their faith in me for one more year and once again, I hope to serve Jedburgh Rotary as best as I can.

President Marianne

Declaration

Statement of Trustees Responsibilities

The members of the Charity must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Charity during the financial year. The members of the Charity are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by 2021 – 2022 Chairman and President, Marianne Bamkin.

.....

Dated:

Independent examiner's report on the accounts

Report to the trustees/members of Registered charity number

Charity name
The Rotary Club of Jedburgh Charitable Trust Fund

SC 041597

On the accounts of the charity for the period

Period start date

Period end date

Day	Month	Year		Day	Month	Year
1 st	July	2021	to	30 th	June	2022

Set out on pages

11 to 15

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 comply with Regulation 9 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.

Signed:

Date:

Name:

Mrs Michelle Hadwin

Relevant professional qualification(s) or body (if any):

Manager, Jedburgh Post Office and McColl's Convenience Store

Address:

Birchover, Honeyfield Drive,
JEDBURGH,
TD8 6LQ

* Delete the words in brackets if they do not apply. If they do apply, please set out those matters which have come to your attention.



The Rotary Club of Jedburgh
Charitable Trust Fund

SC041597

Receipts and payments accounts

For the year
ending

30th June 2022

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Total funds current year	Total funds last year
Receipts				
Donations			-	
Receipts from fund-raising activities				325
Receipts from other charitable activities	24,964	-	24,964	23,821
Total receipts	24,964	-	24,964	24,146
Payments				
Expenses for fund-raising activities	-			204
Payments relating directly to other charitable activities	23,483		23,483	13,249
Grants and donations	6,730	200	6,930	9,968
Total payments	30,213	200	30,413	23,421
Surplus / (deficit) for year	(5,249)	200	(5,449)	725

Section B Statement of balances

Cash funds				
Cash and bank balances at start of year			10,853	10,129
Surplus / deficit shown on receipt and payments account			- 5,449	725
Cash and bank balances at start of year			5,404	10,853
Other assets				
Loan to entrepreneurs (LWC)			1,775	1,775

Signed by one or two trustees on
behalf of all the trustees

Signature

Print Name

Edmund Craster

Section C Notes to the Accounts**C1 Nature and purpose of funds**
(may be stated on analysis of funds worksheets)

These accounts have been prepared on the basis of Receipts and Payments. There are two restricted funds for "End Polio Now" and "Lendwithcare".

C4a Trustee expenses

	last Year
Edmund Craster - None	£30.00

The Rotary Club of Jedburgh Charitable Trust Fund

SC041597

Additional analysis (1)

RECEIPTS

Donations

	Unrestricted funds	Restricted funds	Total this year	Total last year
Sundry Income	1,634		1,634	
membership subscription	58		58	-
sub Total	1,692	-	1,692	-

Receipts from fund-raising activities

Sale of face masks	-		-	325
Birl 'n' Beer	6,507		6,507	-
sub Total	6,507	-	6,507	325

Receipts from other charitable activities

PayPal (eBay shop)	16,765		16,765	23,821
Total receipts	24,964	-	24,964	24,146

Expenses for fund-raising activities

Birl 'n' Beer	2,517		2,517	-
Face masks				204
Membership subscription	58		58	
Sundry expenditure	563		563	
Winter festival	2,947		2,947	-
Total	6,085	-	6,085	204

Payments relating directly to other charitable activities

Admin -Bookkeeping	-			47
Admin - Engraving	-			10
Admin - Postage	-			24
Admin - Stationery	-			30
Litter picking equipment	-			55
Auditing	-			26
raffle certificate of registration				20
bank charges	-			15
sub Total	-	-	-	227
eBay - Storage	597		597	-
eBay - Charges	1,188		1,188	-
eBay - Electricity, heat & light	325		325	1,025
eBay - Postage	1,466		1,466	2,807
eBay - Purchases	11,222		11,222	7,190
eBay - assistant	2,600		2,600	2,000
eBay - sub total	17,398	-	17,398	13,022
Total	17,398	-	17,398	13,022

Additional analysis (2)**Donations and Grants**

	Local	Foreign	Total this year	Total last year
Aberlour.org.uk	250		250	1000
Borders Talking Newspapers	200		200	0
Children's Hospices Across Scotland	500		500	
Denholm School	100		100	
Easter Eggs				107
Halloween treats				50
Heads Together charity	300		300	
Jake A1 Transport - delivery of goods to Ukraine		300	300	
Jedburgh Primary Children's Christmas Gifts, etc.(Xmas Festival)				1106
Jedburgh & District Community News Group (the Jed Eye)	500		500	500
Jedburgh Foodbank	400		400	800
Jedburgh Grammar School Breakfast Club				1000
Jedburgh Horticultural Society	1000		1000	0
Jedburgh Lunch Club	90		90	0
Jedburgh out of School Club				2000
Lendwithcare		200	200	
Masks for Scotland - PPE				0
McColl's defibrillator pad replacements				210
Nivea skin cream for staff at BGH ITU and Huntlyburn Mental Care Unit				181
Operation Smile		1000	1000	
Rotary Club of Batemans Bay, re Australian bush fires in Mogo December 2019				1000
Rotary Club of Selkirk food re Naga City , Philippines typhoon				80
Rotary Foundation Annual Grant		1500	1500	1500
Roy Spowart memorial rugby cup				175
Shelterbox Trust shelter kits re typhoon Goni (Rolly), Philippines		590	590	138
Rotary Foundation End Polio Now (restricted fund)				121
Total	3340	3590	6930	9968

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Common Good Fund: Application Form for 2022/23*

*Please note this is a fund of last resort – you will need to demonstrate to the Common Good Fund Committee that you have tried to secure funding from other sources.

Applicant Group/Organisation:	Jedburgh Community Trust (JCT) (on behalf of following groups: Jethart Callants Festival, Jethart Callants Club, Jethart Ex-Callants Association, Jedforest Pathways, Jedburgh Events Forum and Jedburgh Community Council)
Name of your project:	The Capon Tree Preservation Project
The name of the Common Good Fund that you are applying to:	Jedburgh

Summarise what you want to use this funding for <i>(max. 100 words)</i>
<p>In March 2022 JCT obtained funding from the Cheviot Community Fund for a condition survey on the Capon Tree, which had suffered extensive damage in July 2021. Urgent conservation work on the tree is now required to be completed before winter. Matched funding will be provided by the above organisations in the form of financial support and in-kind contribution of hours to assist in carrying out the conservation work. Bids are also being submitted to Fallago Environment Fund</p> <p>The total funding for all work is estimated to be approximately £15,000 (excluding VAT).</p>

Tell us how your activity/project will make a difference to your organisation and how it will benefit the residents of the former Burgh (max. 200 words)

JCT, as a registered Charitable Company, is pleased to support a number of local organisations in this work to preserve the Capon Tree. The planned work includes:

- Remedial works to preserve, support and protect the tree
- Installation of a new gate at the entrance to the site
- Creation of a wildflower meadow in the area under and adjacent to the canopy of the tree
- Installation of information boards relating to the history and significance of the tree
- Installation of up to three wooden benches

This work will be of benefit to the town of Jedburgh by:

- Preserving this nationally recognized ancient tree
- Maintaining and enhancing the tree's importance to the town of Jedburgh in relation to its role in the Jethart Callants Festival and its wider historic links with the town
- Enhancing its attraction as a site of interest both for the people of Jedburgh and for visitors to the town.

The Capon Tree is on land owned by Lothian Estates who have, and will continue to provide, in-kind donations via advice/support and will be providing assistance in the development of the wildflower area (letter of support attached).

Tell us how your project will be sustainable in the future (max. 100 words)

The Capon Tree Preservation project is not in itself a fund-raising enterprise (hence the request for a grant rather than a loan). Ongoing work to maintain the health of the tree and the quality of its surrounding environment will be supported by the organisations involved in this bid (carrying out maintenance work) Lothian estates (pruning work on the tree) and by local fundraising initiatives at present being developed by the groups involved in the bid. These may include on-line fundraising initiatives and activities linked to Jethart Callants Festival.

Expenditure: Please tell us how much money you need for the entire activity/project (you may be asked to provide up to 3 quotes to support your application)	
Item of Expenditure	Cost (£)
Main work, ground clearance, supply and erection of props and supply and erection of screen fencing and composing of root area	£11,535.83
Enhancement work (wildflower planting, information boards, benches)	£3,384.56
Total Expenditure	£14,920.39 £12370.39 after in-kind contribution is removed
How much would you like from the Common Good Fund?	£3,000.00
Please supply a copy of your signed & dated Annual Accounts or Projected Financial Plan	attached

Have you received funding in the last 5 years from Scottish Borders Council or any other external funders? If so, please detail the fund name, the amount and the purpose of the grant.		
Fund	Amount	Purpose
Architectural Heritage Fund	£22,500.00	Port House Refurbishment, 11 Exchange Street
SBC TCRF Fund	£1,030,000.00	Port House Refurbishment, 11 Exchange Street
CARS Fund	£187,500.00	Port House Refurbishment, 11 Exchange Street
Co-Op Good Causes Fund	£4,955.30	Port House Refurbishment, 11 Exchange Street
Fallago Environment Fund	£18,075.00	Port House Refurbishment, 11 Exchange Street
SoSE	£25,000.00	The Bakery (Feasibility Study), 11A Exchange Street
SBC (Capon Tree)	£1,798.20	Report by Heritage Tree Services Ltd.

Tell us about your own fundraising or how you have secured other funding for this project.		
	Amount	Purpose
Contributions from JCT, JCC and others to project	£3,000.00/£3,300.00	For initial remedial work and purchase of benches
In-kind work from groups named in bid	Estimate of £2500 in worth	For initial remedial work and ongoing conservation/development of site
Ongoing Bids	Estimate of £7,000	Has been submitted to Fallago Environment Fund who will fund up to half of the cost of any project.

Individual/Group/Organisation details:	
Contact Name:	Jim Steele
Position in Group/Org: (if appropriate)	Acting Chair, Jedburgh Community Trust
Home Address:	Woodlands Ulston Road Jedburgh
Post Code:	TD8 6TF
Telephone Number:	[REDACTED]
Email Address:	[REDACTED]
Date:	25 th August [REDACTED]
Signature:	[REDACTED]

What does your organisation do and who does it support? If appropriate. (max. 100 words)

Jedburgh Community Trust is a Charitable Company Limited by Guarantee formed in 2002 with the aim of preserving the built and natural environment of the town for the benefit of the community.

Equalities

Do you have an Equal Opportunities Policy or Equality Statement? Yes No

Explain how your project complies with the obligations contained in the Equality Act 2010

The improvements to the Capon Tree and surrounding site should improve access though it is recognized that there are limitations because of lack of parking in the area.

Safeguarding

Does your idea/project involve work with children, young people under the age of 18 or vulnerable adults? Yes No

If yes what safeguarding policies do you have in place and how often are these reviewed? Please provide a copy of these or give full details below.

Write here...

Permissions

Does your project involve work to a building or land? Yes No

If yes do you have the following? (please tick relevant)

A lease agreement (Date of lease _____ and duration _____ years)

Written permission of owner (attached)

Planning permission (Reference No. _____)

Common Good Funds

Common Good Funds in Scotland originated in the 15th century and are the assets and income of some of the former Burghs. They can represent a substantial portfolio of land, property, some moveable items and investments and by law continue to exist for the benefit of the inhabitants of the former Burghs to which they relate. Scottish Borders Council is the owner of these Funds and each Fund has a sub-committee comprising the relevant local Councillors who make the decisions on the management of the Fund's assets and approval of any requests for funding (up to a limit of £20,000 above which full Council approval is required).

If you are successful in being awarded Common Good Funds, you will be asked to complete a monitoring & evaluation form when your project is complete or within 1 year of receiving funding. Future applications will not be considered until this has been received and the Common Good Fund Sub-Committee are satisfied with the evaluation you have provided.



JEDBURGH COMMUNITY TRUST

Preservation Proposal for The Capon Tree

Summary

This proposal has been co-ordinated by Jedburgh Community Trust, as a legally constituted body, on behalf of the following:

- Jedburgh Community Trust
- Jethart Callants Club
- Jethart Callants Festival
- Jedburgh Community Council

The plan also has the support of other organisations in the town including Jethart Ex-Callants association, Jedforest Pathways and Jedburgh Events Forum.

The tree is on land owned by Lothian Estates who are supporting the ongoing work to preserve it.

The intention is to carry out the following works related to the Capon Tree:

- Remedial works to preserve, support and protect the tree
- Installation of a new gate at the entrance to the site
- Creation of a wildflower meadow in the area under and adjacent to the canopy of the tree
- Installation of information boards relating to the history and significance of the tree
- Installation of up to three wooden benches

This work will be of benefit to the town of Jedburgh by:

- Preserving this nationally recognised ancient tree
- Maintaining and enhancing the tree's importance to the town of Jedburgh in relation to its role during Festival week each July (Jethart Callant's Festival).
- Enhancing its attraction as a site of interest both for the people of Jedburgh and for visitors to the town.

Details and costings for the work, and contributions to be made by the above organisations, can be found below.

The Capon Tree

The Capon Tree is a Sessile Oak (*Quercus petraea*), between 500 and 1000 years old, and one of the few remaining trees from the ancient Jed Forest. It has been recognised as a Heritage Tree and Tree of National Special interest in the Ancient Tree Inventory of the Woodland Trust, listed as one of Great Britain's 50 greatest trees by The Tree Council, and recognised as an important historic tree by the Borders Forest Trust.

It is a "classic" ancient tree, with a wide girth, hollow trunk and the upper crown of the tree retrenched, allowing nutrients to be utilised in keeping the tree alive.

The tree has both historic and contemporary significance. It is reputed to have been a Trysting /gathering point during the 16th century, where local men would meet before skirmishes (often cross-border raids) and gather to resolve disputes. The Capon Tree and historic Border skirmishes are celebrated annually at the Jedburgh Callant's Festival. Each July on Festival Day the Callant leads his mounted cavalcade to Ferniehirst Castle and on his return stops at the Capon Tree, taking a sprig of oak and wearing it in the lapel of his jacket.

The Capon Tree is also considered to be one of Great Britain's 50 greatest trees, as seen in the below link.

The need for remedial work

In July 2021 the Capon tree suffered severe damage when a supported/propped limb collapsed. This raised concerns about the future of the tree, in particular the question of how well the exposed remaining limb would stand up to wind loading and/or storm damage.

Progress to Date

In March 22 the JCT appointed Heritage Tree Services to undertake a condition survey of the Capon Tree and provide recommendations of how the Tree could be best preserved, retained and protected to prolong its life and maintains its position and role with the Jedburgh community.

The Survey was prompted by the collapse of a supported/propped limb of the tree and drawing into question how well the exposed remaining limb would be to wind loading or potential storm damage.



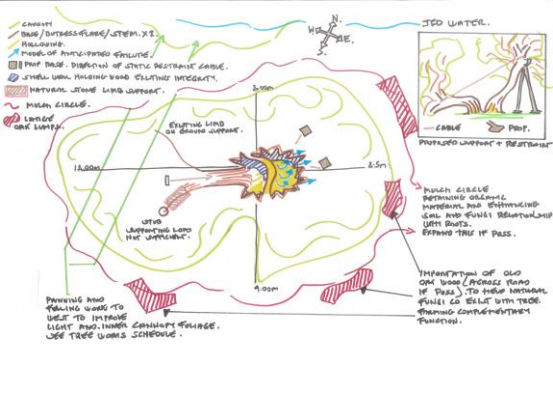
Funding was secured from the Cheviot Community Fund to a value of £1,789.20 representing 90% of the cost of undertaking the technical report. A copy of which is appended to this report.

PROPOSAL & RECOMMENDATIONS

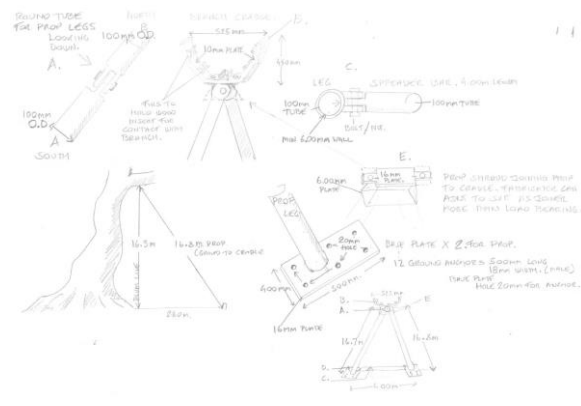
The report laid out measures that should be adopted to help preserve the Capon Tree and these are described below. Also contained within this proposal are some additional visitor enhancements to help preserve the Capon Tree within the culture of Jedburgh and the Jethart Callants Festival.

Recommendations from Tree Heritage Trust

1. Supply and install prop to the eastern stem to exact specification –



2. Supply and install a static cable and two non-invasive shrouded supports to hold
3. Supply and install phased composted Oak woodchip over three years.
4. Supply and install old bark-delaminated lumps of wood approx. 0.5 to 1.5 tonne pieces, scattered around outer area of the root zone
5. Ensure organic material, leaves and wood debris are left where they fall to build complementary soil relationships that greatly benefit the rooting zone
6. Carry out works to nearby trees as proposed within section 5 of the report to increase light onto the tree.
7. Install wood fencing as proposed within section 6 of the report to screen the tree from road salts.



Overview of enhancement works

Additional enhancement works

1. Install new gate entrance onto site of the Tree
2. Create wild flower meadow surrounding the canopy of the tree.
3. Install information board to explain the significance of the capon tree to Jedburgh to visitors.
4. Install up to 3 wooden benches.

COST ESTIMATE TO UNDERTAKE THE WORKS

The estimated cost to undertake the works has been developed from Quotation from Heritage Tree Services who are seen as experts and knowledgeable in this field and as such no further quotes were sought for the specialist elements of the work. Local resources would be managed and supervised by Heritage Tree Services to deliver the majority of the proposed works. Where the work can be undertaken by laypersons these works will generally be by volunteers using materials gifted to the JCT or bought locally at preferred rates. An estimate of the cost is include for comparison purposes.

	Element of Works	Cost Estimate (excl vat)	Notes	Reference
Heritage Tree Services Recommendations				
A	Items 1,2 and 6 – supply and install props and ties, and clear adjacent trees	£8712.50	Details of quotation is contained in HTS Ltd proposal dated 24 th June 22	Copy of Quotations attached
B	Item 7 - 30m of screen fencing	£1473.33	Materials - £883.33 (100/3 of price for 100m) Labour 32hrs @£20/hr = £640.00	Material quotation attached from Colin Roberson Timber Ltd
C	Item 3,4 and 5 – provide compost to root zone	£1350	Materials – donated by Lothian estates – cost to supply £500.00 Volunteer labour @£50 per day – 17 days - £850	
	SUB TOTAL	£11,535.83		

Additional Enhancement Works				
D	Item 1 – Install New gate	Already completed	Works were undertaken in advance of the Jethart Callants Festival	No claim for this work (£1500 of volunteer work and materials already completed)
E	Item 2 – Create wild parkland area	£1350	Material/Seeds etc £250.00 Volunteer labour @£50 per day – 22 days - £1100	
F	Item 3 – Information Board	£1444.56	Greenbars quote for boards Volunteer design work @£150 per day - 4 days - £600	Quotation from internet, to be confirmed
G	Item 4 – supply 3 Timber Benches	£590.00	Robertson Timber Quotation	
SUB TOTAL		£3,384.56		
TOTAL INVESTMENT		£14,920.39		

COST SUMMARY

As noted elements of the work will be undertaken by volunteers and as such the Total Investment sum where funding is required can be reduced.

Volunteer Contributions

Item C	= £850
Item E	= £1100
Item F	= £600
Total Contribution	= £2550

Net Funding required **£12370.39 excluding VAT**

£

POTENTIAL SOURCES OF FUNDING

- JCC Contribution £1000.00 -
- JCT Contribution £2000.00
- Jedburgh Events Forum £300
- Fallago Environment Fund £7000
- Common Good Fund £3000.00

REGISTERED COMPANY NUMBER: SC234246 (Scotland)
REGISTERED CHARITY NUMBER: SC033300

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021
FOR
JEDBURGH COMMUNITY TRUST**

JRW
Chartered Accountants &
Statutory Auditor
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

JEDBURGH COMMUNITY TRUST

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FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

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JEDBURGH COMMUNITY TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

TRUSTEES	J L Wyse K Johnston N Kerr J Steele D Brydon (appointed 8.2.21) R Stewart (appointed 19.2.21) D Miller (appointed 10.9.21) N Harrison (resigned 1.9.21) J Thomson (resigned 10.11.21) I Hughes (appointed 7.1.22)
COMPANY SECRETARY	K Johnston
REGISTERED OFFICE	1 Veitch's Close Jedburgh Scottish Borders TD8 6AY
REGISTERED COMPANY NUMBER	SC234246 (Scotland)
REGISTERED CHARITY NUMBER	SC033300
SENIOR STATUTORY AUDITOR	Alister Biggar
AUDITORS	JRW Chartered Accountants & Statutory Auditor 19 Buccleuch Street Hawick Roxburghshire TD9 0HL
PATRON	R Keiller, CBE
BANKERS	Royal Bank of Scotland 6 The Square KELSO TD5 7HG

JEDBURGH COMMUNITY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

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 30th September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Jedburgh Community Trust is a Scottish charity and its aims and objectives are as follows:

- (1) to promote the benefit of the inhabitants of the Royal Burgh of Jedburgh and its environs without distinction of sex, sexuality, political, religious or other opinions by associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities or assist in the provision of facilities, in the interests of social welfare, for recreation and other leisure time occupation so that their conditions of life may be improved.
- (2) to promote the conservation, preservation and restoration of the environment of the Royal Burgh of Jedburgh providing always that this is for the public benefit and that any benefit conferred on private owners is greatly outweighed by the benefit to the general public.
- (3) to promote for the benefit of the inhabitants the preservation of any buildings in the Royal Burgh of Jedburgh which are of historical and/or architectural merit and which are open to the general public, providing that any benefit conferred on private owners is greatly outweighed by the benefit to the community at large.

Significant activities

The Port House project remains the most significant activity throughout the period with a full description of the refurbishment progress within 'Achievements and performance' section of the report.

Now that the Port House project is coming to a conclusion, the Board is also in the process of carrying out a feasibility study in partnership with South of Scotland Enterprise as to the restoration of The Bakery building situated behind the Port House in Exchange Street. The initial work is focused on making the property wind and watertight, with the study being undertaken to assess what type(s) of use the building could be put to.

JEDBURGH COMMUNITY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Review of activities

The Jedburgh Community Trust is working on a number of projects to improve facilities and the environment for the people of Jedburgh, in accordance with the aims and objectives of the Trust.

15 Abbey Place Premises

Jedburgh Community Trust has continued to let the premises at 15 Abbey Place to The Jed Shed, a Scottish Charity providing activities to prevent social isolation and loneliness.

Port House Complex

The Port House complex at Exchange Street was purchased in March 2010 with a grant from the Town Centre Regeneration Fund that also covered emergency repairs to make the buildings wind and watertight. The Port House is a 3-storey Category A listed building, with another 3-storey warehouse ("The Bakery") to the rear and other single-storey buildings in the adjacent courtyard. Behind that in Grahamslaw Close is a 1.5-storey row of 3 garages. Those parts of the property that are fit for use are rented out for meanwhile use to generate income for the Trust towards operational costs, insurance and maintenance.

The Board continues to work on progressing its plans for the refurbishment of this beautiful heritage building, so that it can be brought back into full productive use as a community hub. During the year, the Board has continued to work closely with Scottish Borders Council. As a Priority Building within the Conservation Area Regeneration Scheme for Jedburgh town centre, funded by Historic Environment Scotland, the main Port House building has been awarded a conditional sum of £187,500 to cover 75% of the costs of full structural repairs to the roof and frontage, of which £111,380 had been drawn down by 30 September 2021. There was also an award of £22,500 received in the previous financial year from the Architectural Heritage Fund for 47% of the cost on new drawings and costings for revised simplified plans.

The largest share of the funding has been the £900,000 allocated from the Scottish Government's Town Centre Regeneration Fund via Scottish Borders Council for the external and internal repairs, and renovations. This has been supplemented by additional grants of £50,000 and £80,000 to bring the total TCRF sum to £1,030,000, of which £741,679 had been drawn down by 30 September 2021. As part of the project the Trust also negotiated a Cash Flow Loan facility of £100,000 with the Architectural Heritage Fund, of which £35,000 was drawn in the previous financial year with the balance of £65,000 being drawn and repaid within this financial year, leaving the balance of £35,000 outstanding as at 30 September 2021. The Board has also sourced further funds, with £18,075 secured from The Fallago Environment Fund of which £4,129 was drawn this year with the balance to be drawn down at some point in the last quarter of 2021 and the first quarter of 2022.

The project was originally scheduled to commence in April / May 2020 but due to the COVID restrictions did not start until August 2020, and the ongoing restrictions mean that it is likely that it will not be completed until late February 2022 at the earliest.

Three new Directors joined the Board to increase the ability of the Trust to manage the Port House project, while two Directors tendered their resignations - one during the year and the other soon after. Since the year-end another director has been appointed to increase the Board's capacity.

FINANCIAL REVIEW

Financial position

The trust have had another successful year, and as a result have generated a very positive financial outcome for the period with total funds amounting to £941,843 at the year end. Included in this balance are Restricted funds of £929,669 held at the year end.

JEDBURGH COMMUNITY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

FINANCIAL REVIEW

Principal funding sources

The Port House renovation has been funded primarily by the Scottish Government Town Centre Regeneration Fund (TCRF) and also the Conservation Area Regeneration Scheme (CARS), with further assistance from the Architectural Heritage Fund and Fallago Environment Fund. These funds are restricted in their application, being specific to this project. Future conservation projects would require further funding applications to be made on a case-by-case basis.

Reserves policy

The Board's policy is to maintain overall reserves equivalent to at least one year's unrestricted expenditure. The Directors consider that this level will provide sufficient funds to cover support and governance costs and ongoing insurance and maintenance of property.

The level of free reserves are £12,174. This is around one year's unrestricted expenditure. The trustees are satisfied that once the main Port House project is complete, rental income will start to generate and increase the unrestricted funds position.

Principal risks and uncertainties

Risk management

Since the start of the Port House project, the Trust has sought to improve its governance structure by enlisting new Board members with a diverse set of skills to meet the increased workload as a result of the project.

The Board are in the process of compiling a Risk Register to assess the principal risks and uncertainties and to take steps to mitigate these as far as possible.

The main risk faced by the Trust is generating sufficient income from the rental of its properties to cover the ongoing expense of maintaining and insuring them.

Occupancy of the Port House will be fundamental in allowing the Board to meet the running costs of the properties it owns, and at the financial year end there was a commitment from an organization to rent the ground floor as the anchor tenant once the property was handed back to the Trust.

Should rental income fall below a certain level and with insufficient unrestricted reserves, the Trust would need to seek external funding to cover these costs. To this end, we have been working on a number of options to ensure we market the Port House in advance of the project being completed.

The Board are conscious that cash flow is extremely important to the Trust's objectives, and have prepared a forecast model that looks at income and expenditure on a monthly basis on a rolling three-year basis.

Meetings are held on a monthly basis, with minutes taken by the secretary and circulated round the Board members for comments and any decisions taken are agreed by consensus. The Financial Report is discussed at every meeting to ensure that there are sufficient funds in place to meet our obligations.

Despite increasing the number of Board members and the various skillsets each possess, the Trust very much relies on advice from external consultants and experts in the fulfilment of their duties. To help manage the overall risk, suitable insurance policies are in place covering the Trust's Buildings and Public Liability should any claims arise.

JEDBURGH COMMUNITY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

FUTURE PLANS

The Port House project is scheduled to be completed by the end of April 2022, and the Trust are already working with the South of Scotland Enterprise (SoSE) on a feasibility study to identify the potential uses to which the building behind the Port House (known as "The Bakery") could be brought back into a functioning state.

As the building backs onto the Port House, the Trust has already ensured that the property has been made wind and watertight to ensure no further degradation of the fabric.

A range of plans have been prepared to show options as to how the interior of the three-storey building could be configured, and pending the outcome of the feasibility study the project will be discussed at a future Board meeting and a proposal/request for funds for the financial year 2022-23 will be submitted to SoSE for consideration.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company, which is a registered charity in Scotland, is a charitable company limited by guarantee and was set up by a Memorandum of Association on 18 July 2002.

The principal object of the company is to promote, support and develop the community of the Royal Burgh of Jedburgh.

Recruitment and appointment of new trustees

Trustees are elected by the membership at the AGM; vacancies are filled by appointment to the Board as a result of nomination at a Board meeting, proposed and seconded by current board members and recorded in the minutes of that meeting.

JEDBURGH COMMUNITY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The board consists of the Chairman, Patron and the trustees. The trustees meet monthly in order to review the charities position and make decisions.

During the year the trust have made significant progress with introducing policies which apply across the trust's activities and services. These are summarised as follows:-

Environmental Policy - Jedburgh Community Trust wishes to take a responsible pro-active approach to minimising the negative impact of its activities on the local and global environment and promote good practice and continuous improvement in all of its undertakings. This includes ensuring it adopts a responsible approach to minimising any actual or potential negative environmental impact of its operations.

Equality and Diversity Policy - The trust is committed to the promotion of equality of opportunity in all its activities. It will take every reasonable step to ensure that no-one connected to the organisation, whether as a director, member, volunteer, tenant or contractor/agent receives less favourable treatment than others, on the grounds of: sex, sexual orientation, gender realignment, marriage/civil partnership status, disability, race, religion or belief, age, pregnancy and maternity. (Equality Act 2010).

Finance Policy - the trust aims to meet all requirements regarding the recording of financial activities. The policy ensures that it can provide appropriate information to funding bodies and help secure future funding. To give the management committee control over their finance and enable them to monitor spending and regulate purchases. To ensure the the trust remains financially stable.

General Data Protection Policy - Jedburgh Community Trust is committed to processing data in accordance with its responsibilities under the General Data Protection Regulation 2018 (GDPR).

Health and Safety Policy - the trust is committed to the principles contained in the Health and Safety at Work Act, etc 1974. We recognise the organisation's responsibilities for ensuring the health, safety and welfare of anyone connected to the organisation, whether as a member, contractor, tenant or a volunteer and our duty of care towards others who may be affected by our undertakings. It is the organisation's policy to do all that is necessary to prevent personal injury, ill health, damage to property and equipment and to protect everyone from foreseeable hazards.

Induction and training of new trustees

Trustees are inducted into the company with an induction pack, which summarises Trustees' obligations and responsibilities. Relevant training is offered to both new and existing Trustees on all aspects of governance.

FUNDS HELD AS CUSTODIAN FOR OTHERS

No funds are held on behalf of other organisations.

MEMBERS' LIABILITY

The members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Jedburgh Community Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

JEDBURGH COMMUNITY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

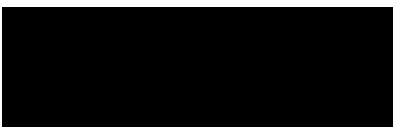
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, JRW were appointed during the year.

Approved by order of the board of trustees on 25th March 2022 and signed on its behalf by:



J L Wyse - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF JEDBURGH COMMUNITY TRUST

Opinion

We have audited the financial statements of Jedburgh Community Trust (the 'charitable company') for the year ended 30th September 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th September 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
JEDBURGH COMMUNITY TRUST**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF JEDBURGH COMMUNITY TRUST

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

Enquiring with management and trustees, including obtaining and reviewing supporting documentation, concerning the charities policies and procedures relating to:

- Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances on non compliance;
- Detecting and responding to the risks of fraud and whether they have any knowledge of any actual, suspected or alleged fraud; and
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

Discussing with the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.

Obtaining an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements. These areas were identified through enquiries with trustees, management and our knowledge and understanding of the charity accumulated throughout the audit and our sector-specific experience.

Audit responses to risks identified

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud being accounting for grant income.

In addition to the above, our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing and supporting documentation to assess compliance with relevant laws and regulations identified as having a direct effect on the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate the risk of material misstatement due to fraud;
- Testing of grant income receivable and ensuring these were received;
- Reading minutes of trustee meetings;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments.

We also communicated relevant laws and regulations identified as potential fraud risks to all the engagement team members and remained vigilant to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF JEDBURGH COMMUNITY TRUST

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other matters

The comparative financial statements are unaudited.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alister Biggar (Senior Statutory Auditor)
for and on behalf of JRW
Chartered Accountants &
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

28th March 2022

JEDBURGH COMMUNITY TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Restoration and preservation		2,990	788,845	791,835	166,341
Investment income	2	4	-	4	28
Total		<u>2,994</u>	<u>788,845</u>	<u>791,839</u>	<u>166,369</u>
 EXPENDITURE ON					
Charitable activities	4				
Restoration and preservation		7,502	5,119	12,621	169,333
NET INCOME/(EXPENDITURE)		<u>(4,508)</u>	<u>783,726</u>	<u>779,218</u>	<u>(2,964)</u>
Transfers between funds	18	10,000	(10,000)	-	-
Net movement in funds		5,492	773,726	779,218	(2,964)
 RECONCILIATION OF FUNDS					
Total funds brought forward		6,682	155,943	162,625	165,589
TOTAL FUNDS CARRIED FORWARD		<u><u>12,174</u></u>	<u><u>929,669</u></u>	<u><u>941,843</u></u>	<u><u>162,625</u></u>

JEDBURGH COMMUNITY TRUST

**BALANCE SHEET
30TH SEPTEMBER 2021**

	Notes	2021 £	2020 as restated £
FIXED ASSETS			
Tangible assets	11	793,854	199,768
CURRENT ASSETS			
Debtors	12	99,112	7,967
Cash at bank		110,842	16,585
		209,954	24,552
CREDITORS			
Amounts falling due within one year	13	(46,965)	(11,695)
NET CURRENT ASSETS			
		162,989	12,857
TOTAL ASSETS LESS CURRENT LIABILITIES			
		956,843	212,625
CREDITORS			
Amounts falling due after more than one year	14	(15,000)	(50,000)
NET ASSETS			
		941,843	162,625
FUNDS			
Unrestricted funds	18	12,174	6,682
Restricted funds		929,669	155,943
TOTAL FUNDS			
		941,843	162,625

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25th March 2022 and were signed on its behalf by:



J L Wyse - Trustee

JEDBURGH COMMUNITY TRUST

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	Notes	2021 £	2020 as restated £
Cash flows from operating activities			
Cash generated from operations	1	688,339	35,200
Net cash provided by operating activities		<u>688,339</u>	<u>35,200</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(594,086)	(34,768)
Interest received		4	28
Net cash used in investing activities		<u>(594,082)</u>	<u>(34,740)</u>
Change in cash and cash equivalents in the reporting period			
		94,257	460
Cash and cash equivalents at the beginning of the reporting period		<u>16,585</u>	<u>16,125</u>
Cash and cash equivalents at the end of the reporting period		<u><u>110,842</u></u>	<u><u>16,585</u></u>

The notes form part of these financial statements

JEDBURGH COMMUNITY TRUST

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020 as restated
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	779,218	(2,964)
Adjustments for:		
Interest received	(4)	(28)
Increase in debtors	(91,145)	(7,967)
Increase in creditors	270	46,159
Net cash provided by operations	<u>688,339</u>	<u>35,200</u>

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.10.20	Cash flow	At 30.9.21
	£	£	£
Net cash			
Cash at bank	16,585	94,257	110,842
	<u>16,585</u>	<u>94,257</u>	<u>110,842</u>
Debt			
Debts falling due within 1 year	(119)	(35,000)	(35,119)
Debts falling due after 1 year	(50,000)	35,000	(15,000)
	<u>(50,119)</u>	<u>-</u>	<u>(50,119)</u>
Total	<u>(33,534)</u>	<u>94,257</u>	<u>60,723</u>

The notes form part of these financial statements

JEDBURGH COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies

Donations are recognised when they are received and when any conditions attached thereto have been fulfilled.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income such as interest received is recognised when received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

The direct charitable costs of the charity include project costs.

Governance costs

Governance costs are those incurred in connection with the administration of the company and compliance with constitutional and statutory requirements.

JEDBURGH COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2021

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. The charity identifies the costs which relate to its support functions and then identifies those which relate to the governance function. Having identified its governance costs, the remaining support costs together with governance are apportioned to the key charitable activities undertaken in the year.

Tangible fixed assets

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

Freehold property	- not provided
Computer equipment	- 33% on cost

Individual fixed assets costing £300 or more are initially recorded at cost.

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.

Financial assets

Basic financial assets, including trade and other debtors and bank balances, are initially recognised at transaction price.

At the end of each reporting period financial assets measured at cost are assessed for evidence of impairment. Any impairment loss is recognised in the Statement of Financial Activities.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire or are settled.

Financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. These are classed as current liabilities if payment is due within one year or less. If not they are presented as non-current liabilities.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

JEDBURGH COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

2. INVESTMENT INCOME

	2021	2020 as restated
	£	£
Deposit account interest	4	28
	<u>4</u>	<u>28</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020 as restated
	Activity	£	£
Rent and recharges	Restoration and preservation	2,990	4,946
Grants	Restoration and preservation	788,845	161,395
		<u>791,835</u>	<u>166,341</u>

Government grants received in the year and included in income from charitable activities above amount to £784,716. Government grants were received from the Scottish Government Town Centre Grant Fund £784,716 via Scottish Borders Council allocation and Jedburgh Conservation area regeneration scheme (CARS). Further details of the nature and amount of government grants recognised in the accounts are included in Note 16.

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

	2021	2020 as restated
	£	£
Architectural Heritage Fund	-	22,500
SBC	784,716	134,399
Coop	-	4,496
Fallago Environment Fund	4,129	-
	<u>788,845</u>	<u>161,395</u>

JEDBURGH COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Restoration and preservation	9,021	3,600	12,621
	<u>9,021</u>	<u>3,600</u>	<u>12,621</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 as restated £
Insurance	6,358	5,165
Light and heat	726	1,064
Repairs	-	30
Computer costs	318	168
Refurbishment costs	1,619	162,587
	<u>9,021</u>	<u>169,014</u>

6. SUPPORT COSTS

	Governance costs £
Restoration and preservation	3,600
	<u>3,600</u>

7. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 as restated £
Auditors' remuneration	3,500	-
	<u>3,500</u>	<u>-</u>

JEDBURGH COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2021 nor for the year ended 30th September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2021 nor for the year ended 30th September 2020.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Restoration and preservation	4,946	161,395	166,341
Investment income	28	-	28
Total	4,974	161,395	166,369
 EXPENDITURE ON			
Charitable activities			
Restoration and preservation	6,996	162,337	169,333
NET INCOME/(EXPENDITURE)	(2,022)	(942)	(2,964)
 RECONCILIATION OF FUNDS			
Total funds brought forward	8,704	156,885	165,589
TOTAL FUNDS CARRIED FORWARD	6,682	155,943	162,625

JEDBURGH COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

10. PRIOR YEAR ADJUSTMENT

An adjustment has been made to prior year figures in relation to refurbishment costs of £34,128 which were identified as being capital expenditure and should have been capitalised as part of the Port House project.

11. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
COST			
At 1st October 2020	199,128	640	199,768
Additions	594,086	-	594,086
	<hr/>	<hr/>	<hr/>
At 30th September 2021	793,214	640	793,854
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30th September 2021	793,214	640	793,854
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30th September 2020	199,128	640	199,768
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 as restated £
Other debtors	73,556	-
VAT	25,556	7,967
	<hr/>	<hr/>
	99,112	7,967
	<hr/> <hr/>	<hr/> <hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 as restated £
Other loans (see note 15)	35,119	119
Trade creditors	8,346	11,576
Accrued expenses	3,500	-
	<hr/>	<hr/>
	46,965	11,695
	<hr/> <hr/>	<hr/> <hr/>

JEDBURGH COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

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

	2021	2020 as restated
	£	£
Other loans (see note 15)	15,000	50,000
	<u>15,000</u>	<u>50,000</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2021	2020 as restated
	£	£
Amounts falling due within one year on demand:		
Other loans	35,119	119
	<u>35,119</u>	<u>119</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	15,000	50,000
	<u>15,000</u>	<u>50,000</u>

16. SECURED DEBTS

The following secured debts are included within creditors:

	2021	2020 as restated
	£	£
Other loans	50,119	50,119
	<u>50,119</u>	<u>50,119</u>

The loans are secured by a standard security over the buildings and land at Exchange Street, Jedburgh.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2021 Total funds	2020 as restated Total funds
	£	£	£	£
Fixed assets	640	793,214	793,854	199,768
Current assets	11,534	198,420	209,954	24,552
Current liabilities	-	(46,965)	(46,965)	(11,695)
Long term liabilities	-	(15,000)	(15,000)	(50,000)
	<u>12,174</u>	<u>929,669</u>	<u>941,843</u>	<u>162,625</u>

JEDBURGH COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

18. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	6,682	(4,508)	10,000	12,174
Restricted funds				
Property fund	150,000	-	-	150,000
Port House Project fund	5,943	783,726	(10,000)	779,669
	<u>155,943</u>	<u>783,726</u>	<u>(10,000)</u>	<u>929,669</u>
TOTAL FUNDS	<u>162,625</u>	<u>779,218</u>	<u>-</u>	<u>941,843</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,994	(7,502)	(4,508)
Restricted funds			
Port House Project fund	788,845	(5,119)	783,726
	<u>791,839</u>	<u>(12,621)</u>	<u>779,218</u>
TOTAL FUNDS	<u>791,839</u>	<u>(12,621)</u>	<u>779,218</u>

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	8,704	(2,022)	6,682
Restricted funds			
Property fund	150,000	-	150,000
Port House Project fund	6,885	(942)	5,943
	<u>156,885</u>	<u>(942)</u>	<u>155,943</u>
TOTAL FUNDS	<u>165,589</u>	<u>(2,964)</u>	<u>162,625</u>

JEDBURGH COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,974	(6,996)	(2,022)
Restricted funds			
Port House Project fund	161,395	(162,337)	(942)
TOTAL FUNDS	<u>166,369</u>	<u>(169,333)</u>	<u>(2,964)</u>

Nature and Purpose of funds

Unrestricted funds - Funds held for the general core part of the charity which do not hold any restrictions.

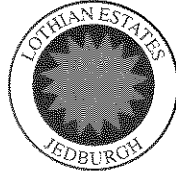
Restricted Funds - Relates to the current project being managed by Jedburgh Community Trust for the restoration of Jedburgh Port House and Bakery.

Transfers between funds

The transfer of funds during the year represents the agreed release and transfer to unrestricted funds relating to the Port House project for core costs element.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2021.



LOTHIAN ESTATES

Mr J. Steele,
Jedburgh Community Trust,
Woodlands,
Jedburgh,
TD8 6TF

3rd August 2022

Dear Jim,

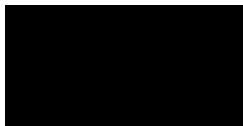
RE: - Capon Tree Preservation Works

Further to your recent email, I confirm that Lothian Estates, as owners of the Capon Tree, fully support the proposed works to the tree and surrounding area.

The Capon Tree is of enormous importance to the Jedburgh Community, and Lothian Estates are happy to work with the community to protect it for the future.

Please do not hesitate to contact me should you require any further information.

Yours sincerely



Peter W. Darling
Head Forster
Lothian Estates,
Jedburgh
TD8 6UF

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