

# Public Document Pack



## KELSO COMMON GOOD SUB-COMMITTEE TUESDAY, 14TH NOVEMBER, 2023

A MEETING of the KELSO COMMON GOOD SUB-COMMITTEE will be held on TUESDAY, 14TH NOVEMBER, 2023 at 5.15 PM. 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.

**All Attendees, including members of the public, should note that the public business in this meeting will be livestreamed and video recorded and that recording will be available thereafter for public view for 180 days .**

NUALA McKINLAY,  
Director Corporate Governance

4 November 2023

<b>BUSINESS</b>		
1.	<b>Apologies for Absence</b>	
2.	<b>Order of Business</b>	
3.	<b>Declaration of Interests.</b>	
4.	<b>Minute and Action Tracker</b>	
	(a) <b>Minute</b> (Pages 3 - 6) Minute of Meeting of 12 September 2023 to be agreed and signed. (Copy attached.)	5 mins
	(b) <b>Action Tracker</b> (Pages 7 - 10) Review Action Tracker. (Copy attached.)	5 mins
5.	<b>Monitoring Report for 6 months to 30 September 2023</b> (Pages 11 - 28) Consider report by Chief Financial Officer. (Copy attached.)	20 mins
6.	<b>Applications for Financial Assistance.</b>	

	Consider a request for financial assistance received from	
	(a) <b>Cheviot Youth - Kelso Hub</b>  In respect of costs of drawing up plans for disabled entrances, two new toilet blocks with disabled toilets and new unisex stalls. (Copy attached.)	(Pages 29 - 62)  20 mins
	(b) <b>Kelso Over 60's Club</b>  (Copy attached.)	(Pages 63 - 68)  20 mins
7.	<b>Croft Park Toilet Block</b>  Update on Kelso RFC proposal for Croft Park Toilet Block	20 mins
8.	<b>Tait Hall, Kelso - Erection of Family Plaque</b>  Consider a request for the erection of small plaque at the Tait Hall, Kelso.	20 mins
9.	<b>Any Other Items Previously Circulated.</b>	
10.	<b>Any Other Items which the Chairman Decides are Urgent.</b>	

#### 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 T. Weatherston, S. Mountford, E. Robson (Chairman) and Community Councillor G. Horsburgh

---

Please direct any enquiries to Fiona Henderson, Democratic Services Officer Tel: 01835 826502  
fhenderson@scotborders.gov.uk

---

**SCOTTISH BORDERS COUNCIL  
KELSO COMMON GOOD SUB-COMMITTEE**

MINUTES of Meeting of the KELSO  
COMMON GOOD SUB-COMMITTEE held  
via Microsoft Teams on Tuesday, 12<sup>th</sup>  
September 2023 at 5.15 pm

-----

- Present:- Councillors T. Weatherston and E. Robson (Chairman)
- Apologies:- Councillor S. Mountford and Community Councillor Gavin Horsburgh
- In Attendance:- Statutory Accountant (Gordon Reid), Principal Solicitor (Gillian Sellar),  
Democratic Services Officer (F Henderson).

**1. MINUTE AND ACTION TRACKER**

- 1.1 There had been circulated copies of the Minute of the Kelso Common Good Fund Sub-Committee held on 27 June 2023.

**DECISION**

**AGREED to APPROVE the Minute for signature by the Chairman.**

**1.2 Action Tracker**

The Action Tracker had been circulated. The Chairman advised that an e-mail had been received from the Woodland Trust, which had suggested that the Borders Forest Trust may be a more appropriate route. The Chairman had emailed and had telephoned and would update at the next meeting.

- 1.3 In terms of the actions in respect of the Pinnaclehill Woodland, it was reported that the invoice for the initial work had been paid, although only part of the work had been carried out due to time and the crown lifting by the steps and riverside was not completed. Mr Wilkinson to be contacted for confirmation that all the work had been undertaken as per original quote. Further work requiring to be undertaken would require a quote being obtained and submitted to the Kelso Common Good for approval.

**DECISION**

**AGREED:-**

- (a) that confirmation be sought that the crown lifting by the steps and riverside had been completed;
- (b) that Mr Wilkinson confirm whether further work was required to address Residents claims of encroaching trees; and
- (c) that should further work be required, a quote would be obtained for approval.

**2.0 MONITORING REPORT FOR 3 MONTHS TO 30 JUNE 2023**

- 2.1 There had been circulated copies of a report by the Director of Finance and Procurement providing details of the income and expenditure for the Kelso Common Good Fund for the 3 months to 30 June 2023, a full year projected out turn for 2023/24, and projected balance sheet values as at 31 March 2024. It was highlighted that the Grants and Other Donations table contained in para 4.5 of the report was incorrect and the correct table is contained below:-

<b>Grant Recipients</b>	<b>Approved</b>	<b>£</b>
<b>Approved and paid to 30 June 2023</b>		0
<b>Total Paid to 31 March 2024</b>		<b>0</b>
<b>Approved but not yet paid</b>		0
<b>Total Grants Approved not paid</b>		<b>0</b>
<b>Budget 2023/24</b>		<b>2,500</b>
<b><i>(Unallocated)/Overallocated Budget</i></b>		<b><i>(2,500)</i></b>

- 2.2 Appendix 1 to the report provided the projected Income and Expenditure position for 2023/24, which showed a surplus of £8,280 for the year, which was less than previously reported due to an increase in the property repairs budget. Appendix 2 to the report provided a projected balance sheet as at 31 March 2024 and showed a projected decrease in reserves of £70,108. Appendix 3(a) to the report provided a breakdown of the property portfolio showing projected rental income and net return for 2023/24, and actual property income to 31 June 2023. Appendix 3(b) provided a breakdown of the property portfolio showing projected property expenditure for 2023/24, and actual property expenditure to 30 June 2023. Appendix 4 provided a breakdown of the property portfolio showing projected property valuations at 31 March 2024. Appendix 5 detailed the value of the Aegon Asset Management Investment Fund to 30 June 2023. The Statutory Accountant highlighted the main points in the report and answered Members' questions.

#### **DECISION NOTED**

- (a) **the actual income and expenditure for 2023/24 in Appendix 1 as the revised budget for 2023/24;**
- (b) **the projected balance sheet value as at 31 March 2024 in Appendix 2;**
- (c) **the summary of the property portfolio in Appendices 3 and 4; and**
- (d) **the current position of the Aegon Asset Management Investment Fund in Appendix 5.**

#### **3.0 CROFT PARK TOILET BLOCK**

Councillor Weatherston had requested that the future of Croft Park Toilets, Kelso be added to the agenda as a result of a casual approach from Kelso RFC late in 2022 about taking over the toilets located at Croft Park, Kelso. In terms of background, it was explained that the President of the Club, Mr Neil Hastie, had had some informal discussions with Councillor Weatherston regarding the future of the public toilets at Croft Park, Kelso. The Club already had a steel container situated at Croft Park in which equipment etc was stored for training and matches at the park and had also installed floodlights a number of years ago. The idea which the Club was putting forward was to create a hub within the toilets so that when there were training sessions or games, the facility could be opened as a toilet, storage and to provide refreshments for spectators. The pitches at Croft Park were an integral part of the club and used by the Mini section, Youth Section, Girls and Ladies Sections and Senior Section.

- 3.1 Following discussion, the Common Good were in favour of investigating the matter further following receipt of a formal detailed proposal which would be subject to community consultation and a formal lease.

#### **DECISION**

**AGREED that no further action could be taken until a formal, detailed proposal had been received from Kelso RFC.**

*The meeting concluded at 5.50 pm*

This page is intentionally left blank

**SCOTTISH BORDERS COUNCIL**

**ACTION TRACKER (PUBLIC BUSINESS)**

**Kelso Common Good Sub-Committee – 3<sup>rd</sup> November 2023**

Notes:-

Items for which no actions are required are not included

Agenda Number	MINUTE PARAGRAPH NUMBER, TITLE AND DECISION REQUIRING ACTION	DEPARTMENT	RESPONSIBLE OFFICER	OUTCOME
<b>12 September 2023</b>				
<b>3.0 - Croft Park, Kelso</b>	Following discussion, the Common Good were in favour of investigating the matter further following receipt of a formal detailed proposal which would be subject to community consultation and a formal lease.	Corporate Governance	Gill Sellar	Update from recent meeting – Ongoing
<b>27 June 2023</b>				
3.0 – Pinnaclehill Park	<p>AGREED</p> <p>(a) that the Solicitor to the Kelso Common Good identify and confirm that the area of land in question was in the ownership of the Common</p> <p>(b) that on confirmation that the area of land was in the ownership of the Common Good, the following steps had been undertaken by the residents, and a lease of the land would be considered;</p> <p>(c) that the following actions be undertaken by the Residents</p> <ul style="list-style-type: none"> <li>• Planning Permission sought</li> <li>• Estimated costs drawn together</li> <li>• A formally constituted Group be</li> </ul>	Finance & Corporate Governance	<p>Lauren Mitchell</p> <p>Kirsty Robb and Residents</p> <p>Kirsty Robb and Residents</p>	<p>Confirmed that the area of ground Identified in the ownership of the Kelso Common Good – 30.08.23</p> <p>Democratic Services e-mailed confirmation to Group 04.09.23</p> <p>26.09.23 confirmation that planning will not be required for the site based on the plans submitted</p>

Agenda Number	MINUTE PARAGRAPH NUMBER, TITLE AND DECISION REQUIRING ACTION	DEPARTMENT	RESPONSIBLE OFFICER	OUTCOME
	<ul style="list-style-type: none"> <li>established</li> <li>• A bank account in the name of the constituted Group be opened</li> </ul>			<p>Held an inaugural meeting to appoint officer bearers for the group  Pulled together costing based on the agreed plan  prepared two funding applications  Drafted a constitution (subject to confirmation from SBC on the type of legal agreement required)</p>
<b>31 January 2023</b>				
4(b) – Pinnaclehill Woodland	<p>Para 1.3 AGREED  The Chairman write to the Woodland Trust and invited them to visit the Pinnaclehill Woodland with a view to taking over the Woodland or managing the woodland on behalf of the Common Good.</p>	Finance & Corporate Governance	Cllr Robson	12.09.23 – Chairman had a response from the Woodland Trust and had now written to the Borders Forest Trust - Ongoing
<b>13 September 2022</b>				
4(a) – Pinnaclehill Woodland	<p>Para 1.2 – AGREED</p> <p>(c) that an update on potential work required at Pinnaclehill Woodland would be given to the next meeting of the Common Good Fund Sub-Committee and background papers on the original purchase of the Woodland would also be provided to that meeting.</p>	<p>Environment &amp; Infrastructure</p> <p>Finance &amp; Corporate Governance</p>	<p>Simon Wilkinson</p> <p>Fiona Henderson</p>	<p>A quote for the required work at a cost of £600 + VAT had been received from Ballantyne Tree Services – Agreed to accept the quote and Simon Wilkinson instruct the work.</p> <p>Invoice for work undertaken received</p>



Agenda Number	MINUTE PARAGRAPH NUMBER, TITLE AND DECISION REQUIRING ACTION	DEPARTMENT	RESPONSIBLE OFFICER	OUTCOME
				<p>and passed for payment, although only part of the work had been completed due to time and the crown lifting by the steps and riverside had not been completed - 27.07.23</p> <p>16.10.23 – Simon Wilkinson contacted to confirm what work, exactly, had been undertaken as Residents had reported encroaching trees and additional work may be required. 18.10.23 – Work done prioritised the gardens of residents. Along with numerous questions to the tree surgeon undertaking the work.</p>
5.	Para 2(b) - AGREED that no decision be made about further investment with Aegon until after the potential future works at the Pinnaclehill Woodland was known.	Finance & Corporate Governance	Suzy Douglas	Ongoing

This page is intentionally left blank



---

## MONITORING REPORT FOR 6 MONTHS TO 30 SEPTEMBER 2023

Report by Director of Finance & Procurement

---

### KELSO COMMON GOOD FUND SUB-COMMITTEE

14 November 2023

---

#### 1 PURPOSE AND SUMMARY

- 1.1 **This report provides the details of the income and expenditure for the Kelso Common Good Fund for the six months to 30 September 2023, a full year projected out-turn for 2023/24, and projected balance sheet values as at 31 March 2024.**
- 1.2 Appendix 1 provides the projected income and expenditure position for 2023/24. This shows a projected surplus of £8,280 for the year.
- 1.3 Appendix 2 provides a projected balance sheet value as at 31 March 2024. It shows a projected decrease in reserves of £70,108.
- 1.4 Appendix 3a provides a breakdown of the property portfolio showing projected rental income and projected net return for 2023/24 and actual property income to 30 September 2023.
- 1.5 Appendix 3b provides a breakdown of the property portfolio showing projected property expenditure for 2023/24 and actual property expenditure to 30 September 2023.
- 1.6 Appendix 4 provides a breakdown of the property portfolio showing projected property valuations at 31 March 2024.
- 1.7 Appendix 5 shows the value of the Aegon Asset Management Investment Fund to 30 September 2023.

#### 2 RECOMMENDATIONS

- 2.1 **I recommend that the Common Good Fund Sub-Committee:**
  - (a) **Notes the actual income and expenditure for 2023/24 in Appendix 1;**
  - (b) **Notes the projected balance sheet value as at 31 March 2024 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 September 2023 and projections to 31 March 2024. The report also contains a projected balance sheet for the Common Good Fund as at 31 March 2024.

### **4 FINANCIAL POSITION 2023/24**

4.1 Appendix 1 provides details on income and expenditure for the 2023/24 financial year. The projected net position for the year is a surplus of £8,280.

#### **4.2 Income & Expenditure – Property Income**

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

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

(a) The projected out-turn position shows an amount of £150 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 £12,975, with the projection for 2023/24 remaining at the 5% target and the monthly distribution profile projections provided by Aegon. The position will be monitored closely with Aegon Asset Management.

(b) Included within other income is a rebate from Aegon Asset Management of £62, which has been re-invested to purchase an additional 66 units.

#### **4.4 Income & Expenditure – Property Expenditure**

(a) The property expenditure for 2023/24 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 proposed budget for property rental and repairs for 2023/24. 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 2024 are shown below:

<b>Grant Recipients</b>	<b>Approved</b>	<b>£</b>
<b>Approved and paid to 30 September 2023</b>		0
<b>Total Paid to 31 March 2024</b>		<b>0</b>
<b>Approved but not yet paid</b>		0
<b>Total Grants Approved not paid</b>		<b>0</b>
<b>Budget 2023/24</b>		<b>2,500</b>
<b><i>(Unallocated)/Overallocated Budget</i></b>		<b><i>(2,500)</i></b>

#### 4.6 Income & Expenditure – Central Support Service Charge

The proposed charge for 2023/24 is currently estimated using a 2% uplift on the 2022/23 charge. This is subject to revision once the 2023/24 pay award is confirmed and 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 £78,388. 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 2023 and a projected balance sheet as at 31 March 2024.

#### 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 31 March 2023, projected depreciation charges for 2023/24 and projected values at 31 March 2024.

#### 4.10 Balance Sheet – Investment Fund

The fund has a 13.16% unrealised loss in market value since investment, largely due to continued volatility in investment markets. Overall, taking account of the income received the fund has achieved a return of 15.88% since investment in February 2018.

#### 4.11 Balance Sheet – Cash Balance

The cash held by the fund is projected to be £57,163 at 31 March 2024 and is detailed below:

<b>Cash Balance</b>	<b>£</b>
<b>Opening Balance at 1 April 2023</b>	<b>49,206</b>
Projected Surplus for year from Income & Expenditure Statement	8,280
Net Cash Movement in Debtors/Creditors	0
Rebate Investment in Aegon	(323)
<b>Projected Closing Balance as at 31 March 2024</b>	<b>57,163</b>

#### 4.12 Balance Sheet – Capital Reserve

The movement in the Capital Reserves includes the unrealised loss for the Aegon Asset Management Fund as at 31 March 2023, but due to the nature of the markets no estimate has been made for the future years' movement.

### 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

**Suzy Douglas**  
**Director of Finance & Procurement**

### Author(s)

Kirsten Robertson	Statutory Reporting & Treasury Business Partner – Tel 01835 825506
-------------------	---

### Background Papers:

**Previous Minute Reference:** Kelso Common Good 12 September 2023

**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 Pension & Investments, Council Headquarters, Newtown St Boswells,  
Melrose, TD6 0SA.

Tel: 01835 824000 Fax: 01835 825166

Email: [t&cteam@scotborders.gov.uk](mailto:t&cteam@scotborders.gov.uk)



**KELSO COMMON GOOD FUND  
PROJECTED INCOME AND EXPENDITURE 2023/24**

**APPENDIX 1**

	<b>Actuals at 30/09/23</b>	<b>Full Year Approved Budget 2023/24</b>	<b>Full Year Projected Out-turn 2023/24</b>	<b>Full Year Projected Over/ (Under) Spend 2023/24</b>	<b>Para Ref</b>	<b>Comments</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>		
<b>Property Income</b>						
Rental Income	0	0	0		4.2	
<b>Non-Property Related Income</b>						
Interest on Cash deposited with Council	(0)	(150)	(150)		4.3	Est 5% return
Investment Fund – Dividends Rec'd	(7,166)	(12,975)	(12,975)		4.3	
Other Income	(62)	(270)	(270)		4.3	
<b>Total Income</b>	<b>(7,228)</b>	<b>(13,395)</b>	<b>(13,395)</b>			
<b>Property Costs – General</b>	<b>600</b>	<b>600</b>	<b>600</b>		4.4	
<b>Grants &amp; Other Donations</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>		4.5	3 year average
<b>Central Support Service Charge</b>	<b>0</b>	<b>2,015</b>	<b>2,015</b>		4.6	Subject to review
<b>Depreciation</b>						
Depreciation Charge	0	78,388	78,388		4.7	
Contribution from Revaluation Reserve	0	(78,388)	(78,388)		4.7	
<b>Net impact of Depreciation on Revenue Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>Total Net (Surplus)/Deficit for year</b>	<b>(6,628)</b>	<b>(8,280)</b>	<b>(8,280)</b>			

## PROJECTED BALANCE SHEET VALUE AS AT 31 MARCH 2024

	Opening Balance at 01/04/23  £	Projected Movement in Year  £	Projected Closing Balance at 31/03/24  £
<b>Fixed Assets</b>			
Land & Buildings	910,112	(78,388)	831,724
Moveable Assets	19,080	0	19,080
Feu Duties	0	0	0
<b>Total Fixed Assets</b>	<b>929,192</b>	<b>(78,388)</b>	<b>850,804</b>
<b>Capital in Investment Fund</b>			
Investment Fund Book Value	280,887	323	281,210
Unrealised Gains/(Loss)	(32,669)	0	(32,669)
<b>Market Value</b>	<b>248,218</b>	<b>323</b>	<b>248,541</b>
<b>Current Assets</b>			
Debtors	778	0	778
Cash deposited with SBC	49,206	7,957	57,163
<b>Total Current Assets</b>	<b>49,984</b>	<b>7,957</b>	<b>57,941</b>
<b>Current Liabilities</b>			
Creditors	0	0	0
Receipts in Advance	0	0	0
<b>Total Current Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Assets</b>	<b>1,227,394</b>	<b>(70,108)</b>	<b>1,157,286</b>
<b>Funded by:</b>			
<b>Reserves</b>			
Revenue Reserve	(84,759)	(8,280)	(93,039)
Capital Reserve	(213,443)	0	(213,443)
Revaluation Reserve	(929,192)	78,388	(850,804)
<b>Total Reserves</b>	<b>(1,227,394)</b>	<b>70,108</b>	<b>(1,157,286)</b>

**PROPERTY PORTFOLIO PERFORMANCE FOR 2023/24  
(Actual income to 30 September 2023 and projections to 31 March 2024)**

<b>Rental Income – Land &amp; Buildings</b>	<b>2023/24</b>		<b>2023/24</b>
	Approv'd Budget  £	<b>Actuals as at 30/09/23 £</b>	Proposed Net (Return) /Loss  £
Croft Park Toilet	0	<b>0</b>	<b>0</b>
Kelso Tait Hall	0	<b>0</b>	<b>0</b>
Kelso War Memorial	0	<b>0</b>	<b>0</b>
Croft Park	0	<b>0</b>	<b>0</b>
Croft Park Play Area	0	<b>0</b>	<b>0</b>
Pinnaclehill Woodlands	0	<b>0</b>	<b>600</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>600</b>

**PROPERTY PORTFOLIO PERFORMANCE FOR 2023/24**

**(Actual expenditure to 30 September 2023 and projections to 31 March 2024)**

Property Expenditure – Land & Buildings	2023/24				
	Approv'd Budget	Projected Budget	Actual (Repair & Maint)	Actual (Other)	Actual Total
	£	£	£	£	£
Croft Park Toilet	0	0	0	0	<b>0</b>
Kelso Tait Hall	0	0	0	0	<b>0</b>
Kelso War Memorial	0	0	0	0	<b>0</b>
Croft Park	0	0	0	0	<b>0</b>
Croft Park Play Area	0	0	0	0	<b>0</b>
Pinnaclehill Woodlands	600	0	600	0	<b>600</b>
<b>Total</b>	<b>600</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>600</b>

**PROPERTY PORTFOLIO VALUATION FOR 2023/24  
(Projected property valuation to 31 March 2024)**

<b>Fixed Assets – Land &amp; Buildings</b>	<b>Net Book Value at 01/04/23  £</b>	<b>Project'd Depn Charge 2023/24  £</b>	<b>Project'd Net Book Value at 31/03/24  £</b>
Croft Park Toilet	<b>7,867</b>	(3,133)	<b>4,734</b>
Kelso Tait Hall	<b>897,745</b>	(75,255)	<b>822,490</b>
Kelso War Memorial	<b>0</b>	0	<b>0</b>
Croft Park	<b>0</b>	0	<b>0</b>
Croft Park Play Area	<b>0</b>	0	<b>0</b>
Pinnaclehill Woodlands	<b>4,500</b>	0	<b>4,500</b>
<b>Total</b>	<b>910,112</b>	<b>(78,388)</b>	<b>831,724</b>

<b>Fixed Assets – Moveable Assets</b>	<b>Projected Net Book Value at 31/03/24 £</b>
Silver Bowl & Salver	19,080
<b>Total</b>	<b>19,080</b>

**INVESTMENTS EXTERNALLY MANAGED**

<b>Cost of Investment</b>	<b>Units</b>	<b>£</b>
Aegon Asset Management Investment (February 2018)	225,870	244,550
Aegon Asset Management Investment (September 2018)	18,490	20,000
Aegon Fund Rebate – (2018-2019)	250	270
Aegon Fund Rebate – (2019-2020)	202	226
Aegon Fund Rebate – (2020-2021)	249	249
Aegon Asset Management Investment (March 2022)	13,951	15,000
Aegon Fund Rebate – (2021-2022)	244	269
Aegon Fund Rebate – (2022-2023)	331	323
Aegon Fund Rebate – (2023-2024)	66	62
<b>Total Invested to 30 September 2023</b>	<b>259,653</b>	<b>280,949</b>

<b>Value of Investment</b>	<b>£</b>
31 March 2018	243,760
31 March 2019	266,674
31 March 2020	224,885
31 March 2021	267,410
31 March 2022	282,615
30 June 2022	251,385
30 September 2022	235,577
31 December 2022	248,821
31 March 2023	248,218
30 June 2023	249,282
30 September 2023	244,126
<b>Increase/(Decrease) from Total Cash Invested</b>	<b>(36,823)</b>

<b>Return on Investment from inception</b>	<b>Capital Return %</b>	<b>Total Return %</b>
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 31 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
to 30 September 2022	-16.12	+5.84
to 31 December 2022	-11.43	+12.81
to 31 March 2023	-11.69	+13.46
to 30 June 2023	-11.30	+16.45
to 30 September 2023	-13.16	+15.88

## Integrated Impact Assessment (IIA)

### Part 1 Scoping

#### 1 Details of the Proposal

<b>Title of Proposal:</b>	MONITORING REPORT FOR 6 MONTHS TO 30 SEPTEMBER 2023
<b>What is it?</b>	A new Policy/Strategy/Practice <input type="checkbox"/> A revised Policy/Strategy/Practice <input checked="" type="checkbox"/>
<b>Description of the proposal:</b> (Set out a clear understanding of the purpose of the proposal being developed or reviewed (what are the aims, objectives and intended outcomes, including the context within which it will operate).	Quarterly report to Kelso Common Good Fund on the projected out-turn for 2023/24 and the projected balance sheet for 2023/24
<b>Service Area:</b> <b>Department:</b>	Common Good Funds Finance & Regulatory
<b>Lead Officer:</b> (Name and job title)	Kirsten Robertson – Statutory Reporting & Treasury Business Partner
<b>Other Officers/Partners involved:</b> (List names, job titles and organisations)	
<b>Date(s) IIA completed:</b>	12/10/2023

**2 Will there be any cumulative impacts as a result of the relationship between this proposal and other policies?**

<b>Yes / No</b> (please delete as applicable)
If yes, - please state here:

**3 Legislative Requirements**

<b>3.1 Relevance to the Equality Duty:</b>	
<p><b>Do you believe your proposal has any relevance under the Equality Act 2010?</b>  <i>(If you believe that your proposal may have some relevance – however small please indicate yes. If there is no effect, please enter “No” and go to Section 3.2.)</i></p>	
<b>Equality Duty</b>	<b>Reasoning:</b>
<b>Elimination of discrimination (both direct &amp; indirect), victimisation and harassment.</b> <i>(Will the proposal discriminate? Or help eliminate discrimination?)</i>	Given the subject matter of this assessment, it is not relevant to Equality duty.
<b>Promotion of equality of opportunity?</b> <i>(Will your proposal help or hinder the Council with this)</i>	
<b>Foster good relations?</b> <i>(Will your proposal help or hinder the council s relationships with those who have equality characteristics?)</i>	



<b>3.2 Which groups of people do you think will be or potentially could be, impacted by the implementation of this proposal? (You should consider employees, clients, customers / service users, and any other relevant groups)</b>				
Please tick below as appropriate, outlining any potential impacts on the undernoted equality groups this proposal may have and how you know this.				
	<b>Impact</b>			<b>Please explain the potential impacts and how you know this</b>
	<b>No Impact</b>	<b>Positive Impact</b>	<b>Negative Impact</b>	
<b>All of the protected characteristics including Age, Disability, Gender Reassignment, Marriage or Civil Partnership, Pregnancy and Maternity, Race, Religion or Belief, Sex, Sexual Orientation.</b>	X			No impact or relevance. This is a routine monitoring report required as part of good governance of the Common Good Funds
<b>3.3 Fairer Scotland Duty</b>				
This duty places a legal responsibility on Scottish Borders Council (SBC) to actively consider (give due regard) to how we can reduce inequalities of outcome caused by socioeconomic disadvantage when making <u>strategic</u> decisions.				
The duty is set at a strategic level - these are the key, high level decisions that SBC will take. This would normally include strategy documents, decisions about setting priorities, allocating resources and commissioning services.				
<b>Is the proposal strategic? No</b>				
<del>Yes</del> / No <i>(please delete as applicable)</i>				
<b>If No go to Section 4</b>				
<b>If yes, please indicate any potential impact on the undernoted groups this proposal may have and how you know this:</b>				
	<b>Impact</b>		<b>State here how you know this</b>	

	No Impact	Positive Impact	Negative Impact	
<b>Low and/or No Wealth</b> – enough money to meet basic living costs and pay bills but have no savings to deal with any unexpected spends and no provision for the future.				
<b>Material Deprivation</b> – being unable to access basic goods and services i.e. financial products like life insurance, repair/replace broken electrical goods, warm home, leisure and hobbies				
<b>Area Deprivation</b> – where you live (e.g. rural areas), where you work (e.g. accessibility of transport)				
<b>Socio-economic Background</b> – social class i.e. parents' education, employment and income				
<b>Looked after and accommodated children and young people</b>				
<b>Carers</b> paid and unpaid including family members				
<b>Homelessness</b>				
<b>Addictions and substance use</b>				
<b>Those involved within the criminal justice system</b>				

#### 4 Full Integrated Impact Assessment Required

Select No if you have answered “No” to all of Sections 3.1 – 3.3.

**Yes / No** (please delete as applicable)

If a full impact assessment is not required briefly explain why there are no effects and provide justification for the decision.

Report is a regular governance report required to ensure good governance of the Common Good Fund. All members of the Fund have equal status under the regulations followed.

<b>Signed by Lead Officer:</b>	<b>Kirsten Robertson</b>
<b>Designation:</b>	<b>Statutory Reporting &amp; Treasury Business Partner</b>
<b>Date:</b>	<b>12/10/2023</b>
<b>Counter Signature Service Director</b>	
<b>Date:</b>	

This page is intentionally left blank



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

<p><u>Applicant Details</u> Name and Address of Applicant/Organisation:</p> <p>Telephone No:</p>	<p>Cheviot Youth The Kelso Hub The Planet Abbotseat Road Kelso TD5 7SL</p> <p>01573 228285 / 01573 420703</p>
<p>Address to which payment should be made:</p>	<p>Cheviot Youth</p>
<p><u>Activities</u> Please supply a brief description of the activities of your organisation and the benefits it brings to the local community:</p>	<p>Cheviot Youth run three service divisions Mental Health Support Services (MHSS); Training, Employability and Advice (TEA); Youth Work Services (including Community Café and Food Redistribution Programme). We run this from our two main Cheviot baes in Jedburgh and Kelso and at two village satellite centres in the villages of Ancrum and Yetholm. We provide a wide range of programmes which operate weekly as follows Community Café open three days a week proving lunches, refreshments, food bank bags of ambient, frozen, and fresh food, Christmas free grocery service and toy delivery and an emergency food delivery service; Our Youth Work Services provide drop-ins, clubs, holiday programmes, emotional wellbeing service and leadership opportunities. The MHSS offers one to one counselling and group work and runs a range of programme such as Parenting in the Teenage Years; Anger in the Family; Seasons for Growth (a Bereavement and Loss initiative); a BRICK CLUB (Lego Therapy); a Men's Group and much more. We are open five days a week up to 9.00pm, sometimes Saturday morning. Our Youth Service membership is over 200; our current TEA cohort is eight and our current MHSS client list is 74.</p>
<p><u>Assistance Requested</u> Please indicate the sum requested and the purpose for which it will be used:</p>	<p>A request for £1800 to cover the costs of drawing up plans for disabled entrances, two new toilet blocks with disabled toilets and new unisex stalls.</p>
<p>When will the donation be required:</p>	<p>As soon as possible to allow plans to be drawn up.</p>
<p>If this is a one-off project then please give the following details –</p>	<p>This is the very beginning of a project which although is yet to be fully costed has been approved by both the Board of Cheviot Youth and that of the Borders Ice Rink Ltd. (our landlords). We expect that the total cost to provide disabled toilets and access</p>

	<p>as well as two new toilets and unisex stalls might well be the region of £50,000. This is our first step. The following information timeline refers to the cost of plans only.</p>
<p>Date (s):</p>	<p>Plans will be drawn up as soon as funding allows. On site visit has happened and measurements taken.</p>
<p>Estimated total cost:</p>	<p>The cost is £1800 for plans / submissions.</p>
<p>Funds already raised by applicant's own efforts:</p>	<p>Cheviot Youth have a policy of funding reasonable small projects from its own funds; this is project comes into this category.</p>
<p>Funds raised or expected to be raised from other sources (please state sources):</p>	<p>If we do not receive the full amount we will of course look to small trusts, foundations, and our own funds to make up the difference.</p>

<p><u>Other information</u> If you have other information which you feel is relevant to this application please provide details including details of any previous assistance given:</p>	<p>Cheviot Youth need to offer its various services to all our community. The work that we wish to undertake will enable us to do this through the provision of modern up to date entrances and toilet facilities that meet the needs of wheelchair users and those with mobility and access issues.</p>
<p><u>Equal Opportunities</u> State how you take account of equal opportunities legislation by including all sections of the community (include child protection, vulnerable adult legislation if relevant, disability, promotion of equality of access to services irrespective of race, gender, age sexual orientation, religious or political beliefs).</p>	<p>Please see attached equal opportunities policy.</p>
<p><u>Declaration</u> I hereby make application for assistance as set out above and certify that the information I have provided is accurate.</p> <p>Signed: IRReid</p> <p>Position Held: Funding Officer</p> <p>Date: 11<sup>th</sup> July 2023</p>	
<p><b>Note: Note: All applications from organisations <u>MUST</u> be accompanied by a copy of the latest audited accounts. Completed application forms, accounts and any supporting documents are circulated with the agenda and are available on the Council's public website. Following the event/project the evaluation form must be completed and returned.</b></p>	
<p>This completed form, accounts and any supporting details should be submitted to Fiona Henderson Democratic Services Officer, Scottish Borders Council, Council Headquarters, Newtown St Boswells, TD6 0SA. Telephone 01835 826502 or e-mail: <a href="mailto:fhenderson@scotborders.gov.uk">fhenderson@scotborders.gov.uk</a></p>	

## Data Controller

The information you have provided will be processed by Scottish Borders Council, Newtown St Boswells, TD6 0SA. You can contact the Council on 0300 100 1800 or [customerservices@scotborders.gov.uk](mailto:customerservices@scotborders.gov.uk).

## Data Protection Officer

The Council's Data Protection Officer is Brian Frater, who can be contacted using the contact details for the Council as set out above or by email at [dataprotection@scotborders.gov.uk](mailto:dataprotection@scotborders.gov.uk)

## How we will use your information

We will use your information to access and make a decision on your application. The Council is collecting and using this information for the performance of a task which is carried out by the Council in the public interest or in its official authority. The information you have provided will be retained as a permanent record with the Agenda Papers.

## Who we may share your information with

Your information will be accessed by Council staff who need to use it in order to provide the service described above. The Council is legally obliged to safeguard public funds so details will be checked internally for fraud prevention and verification purposes and may be shared with other public bodies for the same purpose.

Your information may be shared and analysed internally in order to provide management information, inform service delivery reform and similar purposes to meet our duty to achieve best value and continuous service improvement.

In general the Council does not transfer personal data outside either the UK or the European Economic Area (EEA) and on the rare occasions when it does so the Council will inform you. The Council will only transfer data outside the UK and the EEA when it is satisfied that the party which will handle the data and the country it is processing it in will provide adequate safeguards for personal privacy.

## Your rights

### Option 1

You have the right to request access to any personal data held about you by the Council. You can also request that we restrict the use of your information or even object to any further processing. You can do this by contacting the Data Protection Officer using the contact details provided above. We will respond to your request within thirty calendar days.

For more information on your rights please visit our website <http://www.scotborders.gov.uk/DPYourRights> or if you would like a hard copy of this information, please contact us using the contact details provided above.

### Option 2

For information on the rights you have over your personal data, please visit our website <http://www.scotborders.gov.uk/DPYourRights> or if you would like a hard copy of this information, please contact us using the contact details provided above.

## How to raise a complaint

### Option 1

If you are unhappy with the way the Council has processed your personal data please contact the Council's Data Protection Officer. If after raising your concerns with the Data Protection Officer you remain dissatisfied you have the right to complain to the Information Commissioner's Office (45 Melville Street, Edinburgh, EH3 7HL, Tel: 0131 244 9001, Email: [scotland@ico.org.uk](mailto:scotland@ico.org.uk)).

### Option 2

Please visit our website <http://www.scotborders.gov.uk/DPYourRights> for information on how to raise a complaint if you are unhappy with the way the Council has processed your data.

## Decision-Making

The Council does not use profiling or automated decision-making processes. Some processes are semi-automated (such as anti-fraud data matching) but a human decision maker will always be involved before any decision is reached in relation to you.





This page is intentionally left blank

Gavin Harding  
3 Springfield Crescent  
North Berwick EH39 4NW  
gavin@rosebank.myzen.co.uk  
07481 144994

Cheviot Youth  
The Kelso Hub  
The Planet  
Abbotseat Road  
Kelso TD5 7SL  
f.a.o Ian Rendall Reid

10 July 2023

### **Invoice**

#### Works to be carried out:

- To create a single large space by removing party walls between the two existing WC blocks of unequal size
- This space then to be divided to create two separate WC blocks of equal size
- Each WC block to contain three stalls, one of them disabled
- Each WC block to have its own entrance, one accessed from the activity room, the other from the back corridor
- To create a corridor to one side of the kitchen by removing the raised floor area and erecting a new stud partition between the kitchen and the new entrance hall area
- To erect a further stud wall in the existing entrance hall area to screen the former WC entrances

#### Plans to include:

- Necessary structural work
- Specification for LX, plumbing and drainage work
- Disabled units to comply with current regulations and to have alarms fitted
- Doors to all WCs to have assisted entrance panels

#### Terms of payment:

50% on site survey and measurement  
50% on delivery of completed plans

Total cost:  
£1800

with thanks

This page is intentionally left blank

Charity registration number: SC034865

# Cheviot Youth

A Scottish Charitable Incorporated Organisation

Annual Report and Financial Statements

for the Year Ended 31 March 2023

## **Cheviot Youth**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

## **Cheviot Youth**

### **Reference and Administrative Details**

<b>Trustees</b>	C Shaughnessy (retired 1 February 2023) G Stephenson M McKnight J Wilson R Kinsella G Chandler (appointed 1 March 2023) L Taylor (appointed 1 January 2023) R Breustedt (appointed 1 May 2022 and retired 31 December 2022)
<b>Secretary</b>	O G Adams
<b>Principal Office</b>	The Planet Border Ice Rink Abbotseat Road Kelso TD5 7SL
<b>Charity Registration Number</b>	SC034865
<b>Bankers</b>	Bank of Scotland
<b>Independent Examiner</b>	Deans 27 North Bridge Street Hawick TD9 9BD

# **Cheviot Youth**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

### **Objectives and activities**

#### ***Objects and aims***

The provision of strong, effective and sustainable range of community services with a concentration on the health and welfare of children and young people in the Cheviot area and beyond. The charity looks to improving the lives of children, young people and their families through helping to develop life skills, gaining of experience of the world of work, offering of good quality training and informal education.

#### ***Objectives, strategies and activities***

##### Staff achievements

Managing, supervising and working closely along side our volunteers are our hard work working, and enthusiastic staff team who work tirelessly for the children, young people and families for whom we strive to help and support through difficult and challenging times.

##### Trustee direction

Looking after all the staff, the volunteers and all our service users are the volunteer Board of Trustees who give their time willingly and with such great enthusiasm to help guide and direct our charity. The coming year sees them embark on another Strategic Pathway looking at how the charity should manage and conduct its affairs from this year to 2026. Such an undertaking takes understanding, thoughtfulness, patience and an ability to see the bigger societal picture as it steers a course through what is expected to be difficult choppy waters in the short to medium term.

##### Funders Support

Our funders make Cheviot Youth happen their increasing commitment to fund Cheviot youth for longer than one year and to explore three, four and five year funding support has given us the ability to forward plan. It has allowed us to employ all our staff on permanent contracts and to join with many others in being a Living Wage Employer. To all of them we say we need you, please carry on supporting our charity and thank you.

##### Local and national understanding

We would not be able to do half of what we do without the support of central and local government. For central government we thank them for their six figure support of our work, it still isn't enough and is still a bidding war with other charities and community groups who do so much to ensure that the fabric of our society just about holds together. Local government with little to spend still manages to offer Cheviot Youth much. We take this occasion to personally thank our local councillors, Euan, Simon and Tom in Kelso and Pam, Sandy and Scott in Jedburgh for their unerring support of our work.

#### ***Use of volunteers***

This year once again I am happy to report the significant contribution and wide ranging involvement made to the work of our charity by our volunteers and our continued effort to put the role of volunteer at the centre of Cheviot Youth's work.

All of the excellent work with the Cheviot community and beyond would not be possible without our dedicated and committed volunteers to which we are ever grateful.



## **Cheviot Youth**

### **Trustees' Report**

#### **Achievements and performance**

I am happy to report that we continue to be well served by our dedicated and hard working staff team, our Trustees, our volunteers and the young people on supported employment, work placements and Border College placement. To all of them thank you.

Another big year of change sees an increase in numbers using our services with the greatest rise in access being seen at our Mental Health Support Service. The year has also seen several changes in our staff team as people move on to other jobs, move away from the area and retire. We have welcomed five new employees to our Youth Work Service team; have held interviews and appointed a new General Manager to replace Ian Rendall Reid who after nine years will be shortly handing over to Scott Kyle. We wish him well in his retirement and thank him for his service and dedication to our charity.

This year of new starts, new beginnings and farewells has also seen our first move into areas outside the Cheviot council area with an opening of a specialist mental health clinic at Tweedbank. This helps us better serve the people of the Borders and ensure we are able to see our clients as near as possible to where they live. This clinic opened in November on the side of the Brothers of Charity project at Tweedbank. The clinic has two consulting rooms, a group workspace and a small coffee making area. It is already seeing a sizeable number of clients which will only increase as the facility is better known; currently Cheviot Youth sees seventy-three clients across its three sites.

Our Youth Work Service has seen increasing numbers partly due to the excellent street work and the high school presence of its staff team who continue to provide knowledgeable, informative and fun youth work for children aged 8 to 18 years. These services for young people happen in four separate places within the Cheviot area at Ancrum, Jedburgh, Kelso and Yetholm. As well as all the drop-ins and clubs run throughout the academic year at these venues children and young people are offered a comprehensive range of holiday programmes, training, a food programme, and opportunities to be involved in the running of the charity.

We continue to be well supported by our big funders such as central governments Wellbeing and Community Mental Health Fund and the Improving Lives Fund as well as old friends such as the Robertson Trust, The Gannochy Trust and the National Lottery's Community Fund. However, we now need to look at a wider set of funders to be able to continue to run and fund the range of our community services; services that cost the charity £300,000 a year.

We now face a financially challenging future of rising energy prices; staff wage increases and much greater demand for what we do; whether that be working with families struggling to afford the basics of living or an increasing number in our community who need help and support for their mental health. This means an increase in costs that will see us need upwards of £400,000 every year just to make ensure that we continue to provide valuable services to those most in need.

To meet such high running costs, we are looking at more funding from Trusts, Foundations and central government as well as working on new areas of fundraising such as individual giving, a Cheviot Youth local lottery and payroll giving.

And now I end once again by thanking our Trustees for their hard work and dedication to the Cheviot Community that we serve; a big thank you to the Trustees who have left us during this year, namely Colin Shaughnessy and Robert Breustedt and a welcome to our new trustees Gail Chandler and Lynn Taylor who have recently joined our charity. Thank you to our large and growing team of staff and volunteers who have helped, supported, and worked for our children, families, and community throughout a difficult and demanding year. To all of you and of course not forgetting all our many different service users a big thank you and all the very best for the year ahead.

# **Cheviot Youth**

## **Trustees' Report**

### **Financial review**

Unrestricted funds carried forward at the balance sheet date are £2,107 and restricted funds are £148,358.

### ***Policy on reserves***

A small amount of unrestricted funds are maintained to meet the running costs of the charity. The Trustees have agreed a policy of retaining no less than 2 months reserves and no more than three months reserves to cover ongoing charity running costs.

### ***Principal funding sources***

The principal funding has been from central government, national lottery, trust and foundation grants and donations.

### ***Investment policy and objectives***

Cheviot Youth's income is derived either from project specific grants, and donations from organisations or individuals who want to make their contribution to the delivery of the service. Therefore most of our funds are spent in the short to medium term, leaving little scope for long term investment.

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

The writing of our new Strategic Pathway this year will set out our priorities and direction for the years 2023 – 2026.

Such a plan will look at staff recruitment, volunteer involvement, further expansion of the Emotional Wellbeing and Mental Health Support Service (EWMHSS) to provide a Borders wide service and continued investment in our Training, Employability & Advice service.

### **Structure, governance and management**

#### ***Nature of governing document***

The company, which is a recognised charity in Scotland, is registered as a Scottish Charitable Incorporated Organisation (SCIO) and was set up by a constitution on 2 March 2015.

#### ***Recruitment and appointment of trustees***

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

#### ***Organisational structure***

The Board of Trustees (the Board) establishes the strategic objectives for the Charity. There are currently seven members on the Board who meet once a month, for ten months to review activities and to provide guidance and support for the General Manager. The General Manager reports on day to day matters directly to the Chair of the Board. All decisions of the Board are minuted and no remuneration is received by any Trustee, except the Treasurer who receives a small monthly honorarium.

**Cheviot Youth**  
**Trustees' Report**

***Major risks and management of those risks***

*General risk*

The Board of Trustees is satisfied that systems and procedures are in place to mitigate our exposure to risks, specifically financial risks. The risk management policy to facilitate monitoring and control, is reviewed annually by the Board of Trustees.

**Financial instruments**

***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

**Funds held as custodian trustee on behalf of others**

No funds are held on behalf of other organisations.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
G Stephenson  
Trustee

## **Cheviot Youth**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006, the applicable Accounts Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
G Stephenson  
Trustee

## Cheviot Youth

### Independent Examiner's Report to the trustees of Cheviot Youth

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 8 to 17.

#### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAS.

It is my responsibility to:

- examine the accounts under section 44(1) (c) of the Act;
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

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

#### Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 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.

.....  
David Campbell  
ICAS

27 North Bridge Street  
Hawick  
TD9 9BD

Date:.....

## Cheviot Youth

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		39,410	243,334	282,744
Other trading activities		<u>5,560</u>	<u>808</u>	<u>6,368</u>
Total Income		<u>44,970</u>	<u>244,142</u>	<u>289,112</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(77,176)</u>	<u>(216,797)</u>	<u>(293,973)</u>
Total Expenditure		<u>(77,176)</u>	<u>(216,797)</u>	<u>(293,973)</u>
Net movement in funds		(32,206)	27,345	(4,861)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>34,313</u>	<u>121,013</u>	<u>155,326</u>
Total funds carried forward	12	<u>2,107</u>	<u>148,358</u>	<u>150,465</u>
		Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		16,391	182,768	199,159
Other trading activities		<u>6,826</u>	<u>-</u>	<u>6,826</u>
Total Income		<u>23,217</u>	<u>182,768</u>	<u>205,985</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(46,396)</u>	<u>(189,201)</u>	<u>(235,597)</u>
Total Expenditure		<u>(46,396)</u>	<u>(189,201)</u>	<u>(235,597)</u>
Net expenditure		(23,179)	(6,433)	(29,612)
Gross transfers between funds		<u>40,840</u>	<u>(40,840)</u>	<u>-</u>
Net movement in funds		17,661	(47,273)	(29,612)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>16,652</u>	<u>168,286</u>	<u>184,938</u>
Total funds carried forward	12	<u>34,313</u>	<u>121,013</u>	<u>155,326</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 12.

## Cheviot Youth

### (Registration number: SC034865) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		151,333	155,776
<b>Creditors: Amounts falling due within one year</b>	11	<u>(868)</u>	<u>(450)</u>
<b>Net assets</b>		<u>150,465</u>	<u>155,326</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>			
		148,358	121,013
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>2,107</u>	<u>34,313</u>
<b>Total funds</b>	12	<u>150,465</u>	<u>155,326</u>

These accounts have been prepared in accordance with the provisions of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
O G Adams  
Secretary

# Cheviot Youth

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005.

#### Basis of preparation

Cheviot Youth meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts are presented in £ and are rounded to the nearest £1.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *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.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.



## **Cheviot Youth**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### ***Charitable activities***

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

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Cheviot Youth

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### 2 Income from donations and legacies

	<b>Unrestricted funds</b>			
	<b>General</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies;				
Donations from individuals	1,507	3,747	5,254	5,652
Grants, including capital grants;				
Government grants	-	35,541	35,541	64,735
Grants from other charities	37,903	204,046	241,949	128,772
	<u>39,410</u>	<u>243,334</u>	<u>282,744</u>	<u>199,159</u>

## Cheviot Youth

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 3 Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £			
Trading income;				
Sales of goods and services	2,373	768	3,141	6,456
Property rental income	3,187	40	3,227	370
	5,560	808	6,368	6,826

#### 4 Expenditure on charitable activities

	Activity undertaken directly	Activity support costs	Total 2023	Total 2022
	£			
Wages and salaries	178,198	-	178,198	152,688
Employer National Insurance	5,050	-	5,050	2,545
Staff training	1,740	-	1,740	870
Travelling	9,616	-	9,616	5,833
Heat, light & power	10,521	-	10,521	7,399
Insurance	1,472	-	1,472	1,381
Repairs	18,327	-	18,327	9,083
Telephone	4,189	-	4,189	3,391
Printing, postage & stationery	2,625	-	2,625	1,787
Subscriptions	807	-	807	478
Advertising	-	-	-	50
Recruitment costs	996	-	996	118
Events	55,712	-	55,712	46,540
Accountancy fees	-	480	480	408
Consultancy fees	-	1,226	1,226	406
Bookkeeping fees	-	2,207	2,207	1,708
Bank charges	807	-	807	912
	290,060	3,913	293,973	235,597

## Cheviot Youth

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Independent examiner fees			
Examination of the financial statements	480	480	408
	<u>480</u>	<u>480</u>	<u>408</u>

## Cheviot Youth

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Operating leases - other assets	<u>8,083</u>	<u>8,083</u>

#### 7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### G Chandler

G Chandler received remuneration of £50 (2022: £Nil) during the year.

The treasurer was paid an honorarium of £50.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	175,864	150,789
Social security costs	5,050	2,545
Pension costs	<u>2,334</u>	<u>1,899</u>
	<u>183,248</u>	<u>155,233</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Youth workers	13	13
Administration	<u>1</u>	<u>1</u>
	<u>14</u>	<u>14</u>

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>480</u>	<u>408</u>

## Cheviot Youth

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	418	-
Accruals	450	450
	868	450

#### 12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds - Kelso	15,906	31,254	(46,651)	509
General funds - Jedburgh	18,407	13,716	(30,525)	1,598
	34,313	44,970	(77,176)	2,107
<b>Restricted funds</b>				
Mental Health Support	38,804	130,815	(102,465)	67,154
Holiday Programme	1,668	7,217	(6,953)	1,932
Cafe & Food Programme	11,957	53,660	(47,146)	18,471
Train; Employ & Advice	31,804	11,250	(24,794)	18,260
Youth Work Services	36,780	41,199	(35,438)	42,541
<b>Total restricted funds</b>	121,013	244,141	(216,796)	148,358
<b>Total funds</b>	155,326	289,111	(293,972)	150,465

## Cheviot Youth

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds - Kelso	11,677	17,748	(33,939)	20,420	15,906
General funds - Jedburgh	4,975	5,469	(12,457)	20,420	18,407
	<u>16,652</u>	<u>23,217</u>	<u>(46,396)</u>	<u>40,840</u>	<u>34,313</u>
<b>Restricted funds</b>					
CYPLG (CYPP)	2,519	15,693	(16,756)	-	1,456
The Mushroom Trust	2,678	-	-	(2,678)	-
Radio Borders - Holiday Programme	2,971	3,644	(6,447)	1,500	1,668
The Gannochy Trust	4,900	-	(6,933)	2,500	467
FFTF	23,322	51,580	(29,949)	(8,338)	36,615
STV Chance to Study	18,181	20,976	(5,576)	-	33,581
Mainhouse Charitable Trust	2,375	1,750	(458)	(3,667)	-
Educational Recovery Fund	-	5,184	(5,184)	-	-
VAF	6,084	-	(2,167)	(2,500)	1,417
SBC Accessibility	15,256	22,000	(29,194)	-	8,062
Covid 19	30,000	-	(8,237)	(21,763)	-
Mental Health Support	60,000	61,941	(78,300)	(5,894)	37,747
<b>Total restricted funds</b>	<u>168,286</u>	<u>182,768</u>	<u>(189,201)</u>	<u>(40,840)</u>	<u>121,013</u>
<b>Total funds</b>	<u>184,938</u>	<u>205,985</u>	<u>(235,597)</u>	<u>-</u>	<u>155,326</u>

### 13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	2,975	148,358	151,333
Current liabilities	(868)	-	(868)
Total net assets	<u>2,107</u>	<u>148,358</u>	<u>150,465</u>

This page is intentionally left blank





Children • Families • Community

# 5. EQUAL OPPORTUNITIES POLICY

<b>Reviewed By:</b>	Ian Rendall Reid Jane Harrison	
<b>Date:</b>	April 2023	
<b>Authorised By:</b>	Gail Stephenson & Trustees	
<b>Date:</b>	2/5/23	

## **Equal Opportunities Policy Statement**

**Cheviot Youth is committed to implementing and promoting equal opportunities in its activities, services, and practice. It realises that discrimination exists in society (whether protected by law or not), and believes that this prevents potential and ability from being realised in young people and others.**

Cheviot Youth will not tolerate discrimination on the basis of:

- Race
- Colour
- Gender
- Sexual orientation or identity
- Ethnic or national origin
- Disability
- Partnership status or home responsibility
- HIV or AIDS status
- Age
- Political or religious belief
- Trade union activity
- Socio-economic background
- Refugee or asylum seeker status
- Ill health

### **Section 1 - Introduction**

- As a provider of a service to the community, Cheviot Youth accepts the responsibility to promote equal opportunities and challenge discrimination wherever it occurs. This document sets out the main consequences of this commitment and the action to be taken in order to achieve equal opportunities.
- Cheviot Youth recognises that some service users may – due to past or present attitudes – say or do things which would otherwise be unacceptable and incompatible with Cheviot Youth’s Equal Opportunities Policy. Cheviot Youth will do all it can to challenge such behavior. In cases where intervention is possible a gentle approach will be adopted which aims to alter attitudes and behavior while maintaining support for the person being discriminated against.
- Cheviot Youth reserves the right to open its membership to any organisation who supports our aims and objectives. However, it will exclude from membership those organisations that actively work against the development of an equal opportunities policy, despite encouragement from Cheviot Youth.

Cheviot Youth realises that a genuine commitment to equal opportunities must operate on all levels:

- Cheviot Youth will prevent unfavourable treatment, directly or indirectly, upon individuals from any group facing discrimination in its recruitment and deployment of human resources. Where discrimination does occur, it will be dealt with through the

agreed procedures; please see Cheviot Youth grievance procedures. This will be achieved by following Cheviot Youth's Equal Opportunities Policy.

- Cheviot Youth will seek to prevent discrimination and ensure equal representation in the services it provides, the structures that it facilitates and the practice through which it carries out its work. This involves striving towards as greater a diversity as possible in the management, networks and membership, to ensure a genuinely wide representation.
- Cheviot Youth will ensure that activities, sessions and services are accessible to young people wherever possible. For in-person work, this may involve changes to our sessions or buildings to accommodate for disabilities or other access needs. Online youth work may require provisions such as allowing young people to borrow a Cheviot Youth tablet, or use Wi-Fi for free in one of our buildings, in order to access digital sessions.

## **Section 2 - Responsibility**

The Board of Trustees have an overall responsibility for the effective operation of this policy. However, all staff and volunteers have a duty as part of their involvement with Cheviot Youth to do everything they can to ensure that the policy works in practice.

Those who recruit volunteers for Cheviot Youth projects are responsible for ensuring that they are aware of Cheviot Youth's Equal Opportunities Policy and adhere to it while working as Cheviot Youth volunteers.

Cheviot Youth will bring to the attention of all staff, volunteers, children and young people the existence of this policy, and will provide such training as is necessary to ensure that the policy is effective.

If any young person, staff member or volunteer feels that they have been, or are being discriminated against, in any way, they are entitled to pursue the matter further.

All instances or complaints of discriminatory behavior will be treated seriously. Complaints or allegations of an unfounded or malicious nature will also be treated as serious.

## **Section 3 - Access to sessions and activities**

Cheviot Youth will endeavor to ensure, as far as is practicable, that all the premises it uses have disabled access. When considering new premises, every effort will be made to ensure such premises are fully accessible.

Some disabilities may impact on a member of staff, a volunteer or a young person's hearing, sight or ability to understand. Cheviot Youth will ensure that sessions are accessible to these people through modified practice wherever possible. It may be that Cheviot Youth staff and volunteers require additional training and instruction related to working with disabled service users.

Young people may struggle to access sessions and activities for reasons not related to a disability or illness. For example, a young person may be unable to afford the session entry

fee, or might not have access to a phone/tablet or Wi-Fi to participate in online youth work. Cheviot Youth will make provisions for these young people where possible, in a way which is sensitive and respectful and does not draw attention to the young person.

## **Section 4 - Use of Language**

Staff and volunteers should avoid and challenge the use of language which, in any way, belittles anyone.

Where the language used has a personal impact on others, and it has been made clear to the person concerned that their use of such language is unwelcome and/or offensive, disciplinary action may be taken if they persist with it.

Staff and volunteers should be aware of their use of gendered language when addressing groups and individuals. Staff will use – and ensure that other staff, volunteers and young people are using – the names and pronouns which people have asked to be used.

All materials used or developed by Cheviot Youth will be judged in the light of the promotion of equal opportunities, and those considered to be discriminatory will not be used.

## **Section 5 - Sexual Harassment**

Cheviot Youth will not tolerate the sexual harassment of any staff, volunteers and service users.

This is interpreted as unwanted behavior of a sexual nature including:

- verbal sexual abuse, or sexual abuse through comments, videos or messages online
- physical contact
- repeated remarks which an individual finds offensive, both in person and in online settings

## **Section 6 - What to do if you have been discriminated against**

If you feel that you have been harassed or discriminated against in any way you should in the first instance report the matter to a member of staff. If necessary, the report will be passed onto the General Manager, with the Board of Trustees being the last line of redress should that be needed.

If the complaint is against the General Manager, then the Board of Trustees should be contacted directly.

## **Section 4 - Review of the Equal Opportunities Policy**

This policy and procedure document will be reviewed every 2 years by the General Manager and the Designated Project Worker, and all staff and volunteers will be notified of any changes.



This page is intentionally left blank



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

<p><u>Applicant Details</u> Name and Address of Applicant/Organisation:</p> <p>Telephone No:</p>	<p>Kelso OVER 60s Assoc. c/o RICHARD PRICE RENNIE WELSH. SHEDDEN PARK ROAD. KELSO. 01573</p>
<p>Address to which payment should be made:</p>	<p>AS ABOVE</p>
<p><u>Activities</u> Please supply a brief description of the activities of your organisation and the benefits it brings to the local community:</p>	<p>BUS OUTINGS. MONTHLY MEETINGS FROM OCTOBER TO MAY, FOR THE OVER 60S IN THE AREA.</p>
<p><u>Assistance Requested</u> Please indicate the sum requested and the purpose for which it will be used:</p>	<p>£400.</p>
<p>When will the donation be required:</p>	<p>DECEMBER 20 23</p>
<p>If this is a one-off project then please give the following details –</p> <p>Date (s):</p> <p>Estimated total cost:</p> <p>Funds already raised by applicant's own efforts:</p> <p>Funds raised or expected to be raised from other sources (please state sources):</p>	

Other information

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

PLEASE SEE ATTACHED NOTES.

Equal Opportunities

State how you take account of equal opportunities legislation by including all sections of the community (include child protection, vulnerable adult legislation if relevant, disability, promotion of equality of access to services irrespective of race, gender, age sexual orientation, religious or political beliefs).

OUR COMMITTEE AGREE TO LEGISLATION

Declaration

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

Signed: 

Position Held: SECRETARY .

Date: 30/10/23 .

**Note: Note: All applications from organisations MUST be accompanied by a copy of the latest audited accounts. Completed application forms, accounts and any supporting documents are circulated with the agenda and are available on the Council's public website. Following the event/project the evaluation form must be completed and returned.**

This completed form, accounts and any supporting details should be submitted to Fiona Henderson Democratic Services Officer, Scottish Borders Council, Council Headquarters, Newtown St Boswells, TD6 0SA. Telephone 01835 826502 or e-mail: [fhenderson@scotborders.gov.uk](mailto:fhenderson@scotborders.gov.uk)



## KELSO OVER 60s CLUB

Kelso over 60s club has been running for many years and our main objective is to keep our members active and encourage them to get out the house as much as possible, we organise events and trips to allow them to feel involved in the community and not self-isolated, our members health and wellbeing are the key priorities and we want everyone to have a positive experience from attending our events and mixing with others.

Everyone over 60 is welcome from the Kelso area and we do not have any barriers to joining our club. We hold regular events throughout the year, and we are now using Kelso Bowling club for our monthly meetings, the highlight for our members is the annual Christmas lunch held in Ednam house hotel and nearly always in the company of Lady Jane Grosvenor our Patron.

Our members always look forward to this event where they receive a lovely meal, a dance and a free raffle where everyone receives a prize, like everything just now prices have risen and a donation from the Kelso Common good fund would help us to continue to provide these vital services and make the Christmas lunch possible.

We always need enough funds towards the end of the year to allow us to be in a position to pay our account to the hotel normally the day after our event, in January we start fundraising again for the year ahead. We have had a donation from the Common good several times but we feel it is a very worthy cause and for some of our members getting out the house and attending our events throughout the year is the only time they are able to mix with friends

Our committee are all volunteers who give up their time to run the club for the benefit of others, and we have been very active supporting older people for many years, with the cost of living crisis and food prices rising dramatically its vital services like ours continue to support the elderly throughout the year, and we always try very hard to keep what we charge our members to a minimum.

This page is intentionally left blank

Kelso Over 60's Club  
 Profit And Loss Account  
 For the year ended 31 December 2022

		2022
		£
Income	Christmas Dinner	70.00
	Donations	2445.00
	Raffle	132.00
	Subscriptions	828.80
		3475.80
Expenses	Christmas Dinner	-1381.75
	Entertainment	-445.00
	Outings	-500.00
		-2326.75
Net profit		1149.05

Balance Sheet  
 As at 31 December 2022

		2022
		£
Bank accounts	Royal Bank of Scotland	5,085.25
		5,085.25
Net assets		5,085.25
		£
Net wealth	Net wealth	3,936.20
	Net profit	1,149.05
		5,085.25
Total funds		5,085.25

31/10/2023

We have prepared the foregoing statement from the books, vouchers and explanations received. We have not carried out an audit.

  
 \_\_\_\_\_  
 Rennie Welch LLP

This page is intentionally left blank