

**TRUSTEES ANNUAL REPORT**

**RECEIPTS and PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 31 January 2024**

**Chirnside Development Group SCIO**

**Charity No: SCO44581**

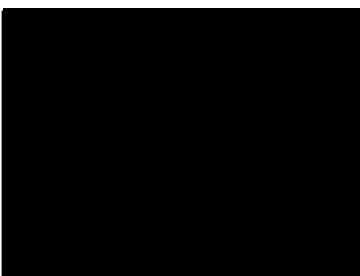
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## Chirnside Development Group SCIO

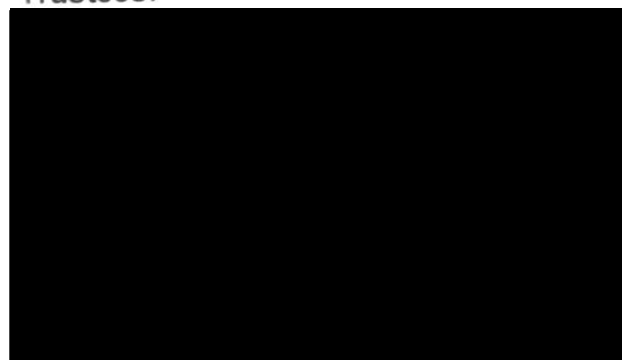
### Trustees Report

The trustees present their annual report and independently examined accounts for the year ended 31 January 2024.

### Reference & Administrative Details



#### Trustees:



### Structure, Governance & Management

Chirnside Development Group is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by its constitution.

#### Recruitment & appointment of trustees

The members appoint people to serve on the Board. The people serving on the Board are the Charity Trustees. At each AGM the Members may elect any Member to be a charity trustee. At each AGM all the Charity Trustees must retire from office, but then may be re-elected.

 receives remuneration as Finance Officer.

### Objectives & Activities

The advancement of citizenship or community development, the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Our newest objective is to find a cheaper and more affordable energy supplier, as Electricity costs are becoming alarming. Our ability to supply the village with a sustainable Community Centre depends on us as a group, to keep coming up with new ideas for insulating and heating the Centre. To this end we are looking into installing, air to air additional heating and solar panels and studio 1 and 2 floor insulation. A solution will include applying for an 80% grant for this with a 20% interest free loan over 8 years. This has been researched and is feasible. We have agreed to go ahead with this as soon as possible.

## **Achievements & Performance**

Bookings have seen a great improvement this year, as people are more willing to get out and about after the Pandemic. The Community Lunches are held every month and are very popular. Between 35 and 40 people attend.

The Community Larder is flourishing and is open to all, for food supplies and other essentials on Mondays, Tuesdays, Wednesdays, and Fridays. More and more people are finding this a great benefit for themselves and we are finding more people are finding life very hard with the current economic climate.

Brownies, Art classes, Bookbinding, Local Band practice and SWRI, Seniors Group, Horticultural Society, Board Gaming and Yoga are some activities that are back with us. Southview Church Services as before, every Sunday.

A successful Art Exhibition was staged by Art with [REDACTED] with over 20 exhibitors showing their artwork over 2 days. Some of [REDACTED] artists are very much in need of company and friendship, which has become a key part of their journey into Art.

We have a new and very successful venture in our monthly Table Top Sales, which, are arranged by two new Members to our Group. The Christmas, themed TT being the "icing on the cake", when we raised money, not only for the hall but for Guide Dogs for the Blind and Children in Need. We are having an Easter themed one this March.

We hired a music group called Summerland, and this was a great success and raised much needed funds as well as being enjoyed by all those attending.

Coffee Mornings and Entertainment evenings are back on a regular basis and [REDACTED] (CDG Finance Officer) organised a Coffee Morning in aid of Guillain-Barré syndrome. It was close to the heart of many folks in the village as a local teacher has been for many, many, months, receiving treatment and care at the Borders General Hospital. She is a well-known and much loved, village person. The coffee morning, raised over £2,500 and was a great success. The funds were sent to the unit at BGH.

We are still looking for funding and information update on the refurbishment of the old Stained-Glass windows which are letting a lot of very cold air into the building, finally completing the much needed, draught proofing of the front foyer and stairs to upstairs toilets, and landing. Also, vastly improve the outside appearance of the centre. This is being re-investigated by our newest member. Looking to the future we still have a need to recruit new blood on to the Committee and therefore ensuring the sustainability of the future Running and Administration of this important village facility.

## **Financial Review**

Our main source of funding continues to be hall lets. We received donations and grants totalling £4,788

Total funds for the year were (2023/24: £24,487) resulting in a deficit of £4,463 for the year.

## **Policy on reserves**

The policy for general reserves is to have enough in reserve to cover running costs for the Centre for at least 6 months. The policy for restricted reserves is to use them for the purpose for which they were intended, that is the renovation and refurbishment of Chirnside Community Centre, the cost of which will be depreciated over the life of the lease remaining.

**Chirnside Development Group SCIO Statement of Receipts & Payments for year ended 31 January 2024**

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£   | Total<br>2023<br>£   |
|------------------------------------|------|----------------------------|--------------------------|----------------------|----------------------|
| <b>Receipts</b>                    |      |                            |                          |                      |                      |
| Donations & Grants                 |      | 4,788                      |                          | 4,788                | 20,058               |
| Charitable Activities              |      | 8,740                      |                          | 8,740                | 6,159                |
| Other activities                   |      | 10,959                     |                          | 10,958               | 5,971                |
| <b>Total Income</b>                |      | <b><u>24,487</u></b>       |                          | <b><u>24,486</u></b> | <b><u>32,188</u></b> |
| <b>Expenditure</b>                 |      |                            |                          |                      |                      |
| Charitable activities              |      | 14,120                     |                          | 14,120               | 44,668               |
| Raising funds                      |      | 10,254                     |                          | 10,254               |                      |
| Repairs                            |      | 4,526                      |                          | 4,526                |                      |
| IE                                 |      | 50                         |                          | 50                   |                      |
| <b>Total Expenditure</b>           |      | <b><u>28,950</u></b>       |                          | <b><u>28,950</u></b> | <b><u>44,668</u></b> |
| <b>Total funds brought forward</b> |      | <b>36,771</b>              |                          |                      | <b>49,251</b>        |
| <b>Surplus/(Deficit)</b>           |      | <b>(4,463)</b>             |                          |                      | <b>(12,480)</b>      |
| <b>Total</b>                       |      | <b><u>32,308</u></b>       |                          |                      | <b><u>36,771</u></b> |

**Chirnside Development Group SCIO**  
**Statement of balances for year ended 31 January 2024**

|                                       | Unrestricted<br>funds<br>£ | Total 2024<br>£ | Total 2023<br>£ |
|---------------------------------------|----------------------------|-----------------|-----------------|
| Cash at bank and in hand              | 36,771                     | 36,771          | 49,251          |
| Surplus/(Deficit)                     | (4,463)                    | (4,463)         | (12,480)        |
| Cash at bank and in hand<br>31/1/2024 | 32,308                     | 32,308          | 36,771          |

**Other assets (Restricted)**

The charity own the lease on the building, depreciation over the life of 16 years.  
Furniture and equipment 25% reducing balance basis.

|                       | Land & Buildings<br>£ | Furniture &<br>Equipment | Total<br>£ |
|-----------------------|-----------------------|--------------------------|------------|
| <b>Cost</b>           |                       |                          |            |
| At 31 January 2023    | 240,085               | 3,321                    | 243,406    |
| Additions             | -                     |                          |            |
| <b>Depreciation</b>   |                       |                          |            |
| Charge for the year   | 15,005                | 1,107                    | 16,112     |
| At January 31 2024    | 225,080               | 2,214                    | 227,294    |
| <b>Net book value</b> |                       |                          |            |
| At 31 January 2024    | 225,080               | 2,490                    | 227,294    |
| At 31 January 2023    | 240,085               | 3,321                    | 243,406    |

The notes on page 6 form an integral part of these accounts.

The accounts were approved by the Trustees and signed on their behalf by:

## Chirnside Development Group SCIO

### Notes to the accounts for the year ended 31 January 2024

#### 1. Accounting Policies

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### 2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the hall.

Restricted funds may only be used for specific purposes.

#### 3. Related Party Transactions

██████████ receives remuneration as Finance Officer.

#### 4. Grants Received

|                    | Unrestricted Funds  | Restricted Funds | Total 2024<br>£     | Total 2023<br>£      |
|--------------------|---------------------|------------------|---------------------|----------------------|
| Donations          | 1,250               |                  | 1,250               | 2,250                |
| Grants             | 3,538               |                  | 3,538               | 17,658               |
| Grants from others |                     |                  |                     |                      |
| <b>Total</b>       | <b><u>4,788</u></b> |                  | <b><u>4,788</u></b> | <b><u>19,908</u></b> |

#### 5. Other income

|                       | Unrestricted funds   | Restricted funds | Total 2024<br>£      | Total 2023<br>£      |
|-----------------------|----------------------|------------------|----------------------|----------------------|
| Charitable activities |                      |                  |                      |                      |
| Other income          | 2,181                |                  | 2,181                | 5,726                |
| Hall rental           | 8,288                |                  | 8,288                | 6,159                |
| Events income         |                      |                  |                      | 395                  |
| Larder income         | 9,230                |                  | 9,230                |                      |
| <b>Total</b>          | <b><u>19,699</u></b> |                  | <b><u>19,699</u></b> | <b><u>12,280</u></b> |

#### 6. Expenditure

|                  | Unrestricted funds | Restricted funds | Total 2024<br>£ | Total 2023<br>£ |
|------------------|--------------------|------------------|-----------------|-----------------|
| Donations        | -                  |                  | -               |                 |
| Costs of trading | 14,390             |                  | 14,966          | 5,064           |
| Other expenses   | 8,563              |                  | 8,653           | 10,374          |
| Insurance        | 1,421              |                  | 1,421           | 1,356           |
| Maintenance      | 4,526              |                  | 4,526           | 27,824          |
| IE               | 50                 |                  | 50              | 50              |

Total

28,950

28,950

44,668

**Chirnside Development Group SCIO**

**Independent Examiner's Report**

**For the year ended 31 January 2024**

I report on the accounts of the charity for the year ended 31 January 2024 set out on pages 4-6

**Respective responsibilities of trustee and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

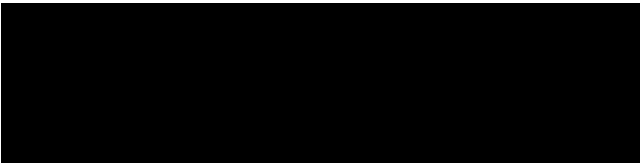
**Basis of Independent Examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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 which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44(1) 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.



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Date: