

Trustees Annual Report
for
Earlston Community Development Trust SCIO
for the period
to 30th November 2020

Scottish Charity No: SC042828

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Reference & Administrative Information

Charity Name:

Earlston Community Development Trust SCIO

Scottish Charity No:

SC042828

The Charities Principal Address:

Brookfield
East End
EARLSTON
Berwickshire
TD4 6HW

Charities Trustees on date of approval including office held:

Chairperson
Treasurer
Secretary
Trustee

Mags Powell
Wilma Brennan
Jackie Kinmond
Laura Sinclair

Names of other trustees during the period:

There were none

Independent Examiner:

Sue Bennett ACIE
21 Dounehill
JEDBURGH
TD8 6LJ

Bankers:

The Royal Bank of Scotland
35 Bank Street
GALASHEILS
TD1 1EP

Structure, Governance & Management

Governing Document:

First registered as a Charity on 28th December 2011 then registered as a Scottish Charitable Incorporated Organisation (SCIO) whose constitution was signed 26th January 2012.

Trustee Recruitment & Appointment:

A person shall not be eligible for election or appointment to the board unless they are an Ordinary Member of the organisation or has been nominated for election/appointment to the board by an Ordinary Member which is an organisation.

At each AGM the Ordinary Members may elect any Ordinary Member to be a Charity Trustee. At each AGM, all of the Charity Trustees must retire from office - but may then be re-elected under clause 58 of the constitution.

Membership of the Trust is open for residents of Earlston, any person wishing to apply must sign a written application for membership which will then be considered by the Trustees.

Objectives & Activities

The Charities Charitable Purpose:

As set out in the 'Constitution' and 'The Charities and Trustee Investments(Scotland) Act 2005' the purpose(s) of Earlston Community Development Trust SCIO are the following:-

- 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
- The advancement of environmental protection or improvement

Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

Summary of the main activities in relation to these objectives:

Its aim is to help the village of Earlston develop facilities that can be owned and managed by the people of Earlston for the benefit of the whole community.

Our goals are to provide services and facilities for recreation and other leisure time facilities for the Earlston area following principles of sustainable development and in the interests of social welfare so that local people's conditions of life may be improved; and to provide an example of best practice for similar organisation's both regionally and nationally.

Achievement & Performance for 2020

Following our AGM in March 2020, and as the COVID 19 epidemic hit the country along with the lockdown and restrictions put in place it was agreed that activities for the Development Trust be put on hold.

As restrictions were still in place in August it was decided that the Community Day would also be cancelled

Committee meetings have taken place online and it is hoped that we will be able to resume some activities in 2021.

Financial Review

Statement of Reserves Policy:

It is the Trust's aims to have a years running cost held in the bank.

Details of any deficit:

There is a small financial deficit this year, the Trustees are aware of this and will continue to monitor the balance.

Details of Donated Facilities & Services:

The Charity benefits from the time given by all the Trustees to the running of the Charity.

Statement of Trustees Responsibilities

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

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

Approved by the Trustees and signed on their behalf by:



Mags Powell
Chairperson

Dated:

6/3/2021

**Receipts & Payments Account
 Year Ended 30th November 2020**

Receipts & Payments Account	Notes	Un Restricted	Restricted Funds	Total 2020	Total 2019
Receipts					
Donations		0.00	0.00	0.00	210.00
Receipts from Fund Raising Activities	1	0.00	0.00	0.00	587.30
Other Charitable Activities		0.00	0.00	0.00	0.00
Bank Interest		0.87	0.00	0.87	1.03
Total Receipts		0.87	0.00	0.87	798.33
Payments					
Expenses from Fund Raising Activities	2	0.00	0.00	0.00	368.75
Expenses from Charitable Activities	3	0.00	0.00	0.00	735.64
Independent Examination		100.00	0.00	100.00	100.00
Governance Costs	4	0.00	0.00	0.00	49.05
Total Payments		100.00	0.00	100.00	1253.44
Net Receipts/(Payments)		(99.13)	0.00	(99.13)	(455.11)
Transfer between Funds		50.00	(50.00)	0.00	
Surplus/(Deficit) for Year		(49.13)	(50.00)	(99.13)	(455.11)

**Statement of Balances as at
 30th November 2020**

	Un Restricted	Restricted Funds	Total 2020	Total 2019
Balances at Start of Year	793.83	988.86	1782.69	2237.80
Surplus/(Deficit) for Year	(49.13)	(50.00)	(99.13)	(455.11)
Balances at End of Year	744.70	938.86	1683.56	1782.69

Other Assets

See list page 8	5		4056.70	4056.70
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Liabilities

No Outstanding Liabilities

Financial Statements approved by the Charity and signed on its behalf by:

Signed W. Anna Brennan
 Treasurer

Dated 06/03/2021

Notes to the Accounts	2020	2019	
1. Income from Fundraising Activities			
Tombola/Treasurer Hunt & Raffles	0.00	310.30	
Community Day	0.00	277.00	
	£0.00	£587.30	
2. Expenses from Fundraising Activities			
Community Day	0.00	368.75	
	£0.00	£368.75	
3. Expenses from Charitable Activities			
Insurance	0.00	335.64	
Equipment - 6 x Gazebos	0.00	400.00	
	£0.00	£735.64	
4. Governance Costs			
Trustees Expenses	0.00	49.05	
	£0.00	£49.05	
5. Assets of Earlston Community Development Trust SCIO as at 30th November 2020			
	2019	Additions	2020
Juicer/Pasteuriser	217.99	0.00	217.99
Drier & Thermometer	315.95	0.00	315.95
Grass Cutter	679.00	0.00	679.00
Orchard Project Tools & Materials	2443.76	0.00	2443.76
6 x Gazebos	400.00	0.00	400.00
Total	4056.70	0.00	4056.70

6. Trustee Remuneration and Related Party Transactions

The Trustees did not receive any remuneration or expenses during the year.

Notes to the Accounts

7. Nature & Purpose of Funds

The statements of account for the year show the financial figures for the Charity. Restricted funds are for the project listed and for the sole use of the Charity and its running costs.

Funds as at 30th November 2020 as made up as follows:

Orchard Town Project	75.83	
Community Day Project	782.04	
Rhymer Riders	83.99	
General Funds	<u>741.70</u>	
	Total	£1683.56
Restricted Funds	938.86	
Un Restricted Funds	<u>744.70</u>	
	Total	£1683.56

Independent Examiner's Report on the Accounts

Report to the trustees of Earlston Community Development Trust SCIO
Registered charity number SC042828
On the accounts of the charity for the period to 30th November 2020
Set out on Pages 7 to 10

Respective responsibilities of trustees and examiner

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 
Sue Bennett 21 Dounehill Jedburgh

Date: *6 March 21*

Relevant professional qualification(s) or body:
ACIE & Dip Business & Finance