

THE TWEEDSMUIR COMMUNITY COMPANY

**Report and Financial Statements
for the year ended 31 October 2023**

Charity no: SC043714

SCIO no: CS006872

THE TWEEDSMUIR COMMUNITY COMPANY

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THE TWEEDSMUIR COMMUNITY COMPANY

Reference and Administrative Details for the Year Ended 31 October 2023

The Board of Trustees presents its report and financial statements for the year ended 31st October 2023.

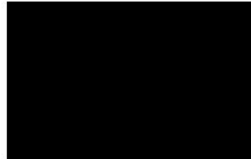
REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name The Tweedsmuir Community Company

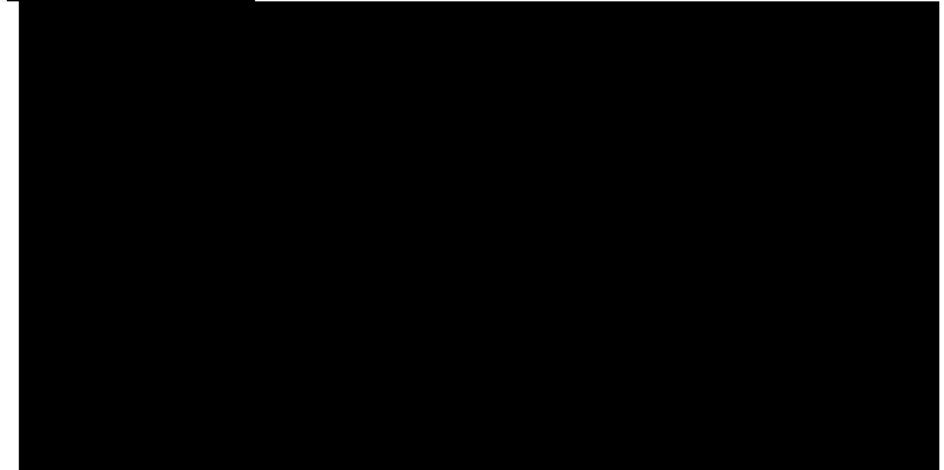
SCIO No. CS006872

Charity Registration No. SC043714

Operational Address



Board of Trustees



Company Secretary

Independent Examiners

G O Thomson & Co.
Chartered Accountants
85 High Street
Biggar
ML12 6DL

Bankers

Royal Bank of Scotland
104 High Street
Biggar
ML12 6DH

THE TWEEDSMUIR COMMUNITY COMPANY

Report of the Board of Trustees for the Year Ended 31 October 2023

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

OBJECTIVES AND AIMS

Objectives and aims

The objectives for The Tweedsmuir Community Company are to promote for the public benefit rural regeneration, following the principles of sustainable development, where 'sustainable development' means development which meets the needs of the present without compromising the ability of future generations to meet their own needs, in areas of social and economic deprivation within the community by all or any of the following means:

- a) the advancement of education, training and retraining;
- b) the maintenance, improvement or provision of public amenities for the benefit of the community and encouragement of tourism;
- c) the preservation of buildings or sites of historic or architectural importance; and
- d) the provision or assistance in the provision of recreational facilities for the public at large and/or those who, by reasons of their youth, age, infirmity or disablement, poverty or social economic circumstances, have need for such facilities.

To advance the education of the community about its environment, culture and history.

Aims

We aim to assist the community of Tweedsmuir and the surrounding areas in:

- the advancement of education;
- the advancement of citizenship or community development;
- the advancement of the arts, heritage, culture or science; and
- 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 intended.

ACHIEVEMENTS AND PERFORMANCE

Achievements

In the financial year 2022/2023, the Board is pleased to announce the successful completion and launch of the 'Wee Crook' café. This establishment has quickly become a community hub, facilitating gatherings and fundraising events between June and August 2023. The café serves as an essential meeting point for both indoor and outdoor activities. We have also proudly provided local employment opportunities, supplemented by volunteer support ensuring its operational success.

The enhancement of our exterior space was made possible through funding secured from the Scottish Government's Strengthening Communities initiative. Additionally, Community Led Local Development (CLLD) funds were utilised to furnish the interior of 'Wee Crook' café to meet operational standards.

Our outdoor recreational area and community gardens continue to thrive thanks to a dedicated team of volunteers committed to the long-term transformation of these spaces. We have also welcomed visits from local primary schools, facilitating valuable outdoor learning experiences.

Tweedsmuir Community Company remains in close collaboration with Tweedsmuir Community Council to support the publication of the 'Community Action Plan'. This strategic document outlines the community-led goals, activities, and timelines aimed at achieving developmental objectives into the next financial year. A grant of £23k was secured from Scottish and Southern Energy to fund the role of a 'Community Development Manager' for 12 months to steer and action the aims of the 'Community Action Plan' with active recruitment for this role underway.

THE TWEEDSMUIR COMMUNITY COMPANY

Report of the Board of Trustees for the Year Ended 31 October 2023

ACHIEVEMENTS AND PERFORMANCE – continued

Maintaining an emphasis on our outdoor spaces has been paramount for the Board. Current applications seek funding for developing a campsite equipped with log cabins for overnight accommodation and plans are underway to construct a modern bunkhouse capable of housing up to eighteen.

Throughout the year the continuous upkeep, management, maintenance, and ongoing development is maintained by a group of community volunteers.

Performance

The activities have been undertaken or commissioned by the Board Members and by a bank of volunteers from within the community.

FINANCIAL REVIEW

The net movement in funds for the year amounted to a deficit of £20,983 (2022 – surplus of £197,762). This reflects a deficit of £24,974 in restricted projects (2022 – surplus of £200,801) and a surplus of £3,991 was the amount attributable to unrestricted reserves which now total £5,186.

Reserves

The company utilised some of its reserves during the year for the development of the Crook Inn plans. It is the intention to build and maintain an adequate reserves policy as plans progress and requirements are determined.

PLANS FOR FUTURE PERIODS

The plans for the future are to work with a funding officer, heritage officer architects, business developers and the community to develop and fund robust proposals for future developments for a sustainable Community Hub with the immediate focus on developing The Crook Inn steading, bunkhouse and camping site. The purpose is to support and sustain the Tweedsmuir/Upper Tweed area, to enhance its social life, culture, opportunities for learning and employment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Tweedsmuir Community Company is a charitable company limited by guarantee, incorporated on the 8th October, 2007 and obtained charitable status on 18th January, 2013. The company was established under a Memorandum of Association which set out the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the directors of the company are also charity trustees for the purposes of charity law. Under the Memorandum and Articles of Association the members of the Board of Directors are elected at the AGM to serve a period of 3 years, subject to ratification at each AGM. The charitable company converted to a Scottish Charitable Incorporated Organisation (SCIO) on 10 May 2024.

Recruitment and Appointment of Directors

The Board of Directors shall consist of a minimum of 5 full members and shall be comprised of Chairperson, Vice Chairperson, Treasurer, Secretary and 1 other full governing member of The Tweedsmuir Community Company.

Risk Management

Internal control risks are minimised by the implementation of procedures for authorisation for all transactions.

These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

THE TWEEDSMUIR COMMUNITY COMPANY

Report of the Board of Trustees for the Year Ended 31 October 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

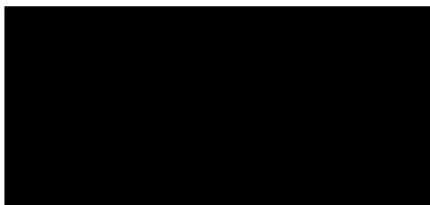
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charity and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2005 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the Board of Trustees on 25 July 2024 and signed on its behalf by:



**Report of the Independent Examiner to the Trustees of
The Tweedsmuir Community Company**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 October 2023 which are set out on pages six to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's statement

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

Independent examiner's statement

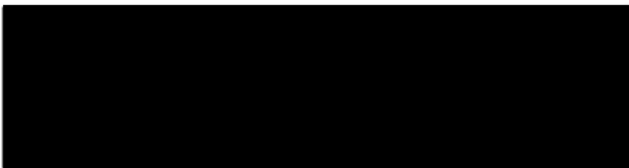
In the course of my examination, no matter has come to my attention:

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) 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 8 of the 2006 Accounts regulations;

have not been met; or

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



G O Thomson & Co
Chartered Accountants
13 Hope Street
Lanark
ML11 7NL

25 July 2024

THE TWEEDSMUIR COMMUNITY COMPANY

**Consolidated Statement of Financial Activities
for the Year Ended 31 October 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,445	-	1,445	296
Charitable activities:					
- Grants receivable	3	-	31,883	31,883	282,677
Other trading activities:					
- Fundraising		8,329	-	8,329	4,730
- Commercial trading operation	4	18,696	-	18,696	-
Investments:					
- Interest received		<u>17</u>	<u>-</u>	<u>17</u>	<u>1</u>
Total		28,487	31,883	60,370	287,704
EXPENDITURE ON					
Cost of raising funds					
Commercial trading operations	4	15,813	320	16,133	-
Charitable activities					
Charitable activities	5	7,683	56,537	64,220	88,942
Governance costs	5	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Total		<u>24,496</u>	<u>56,857</u>	<u>81,353</u>	<u>89,942</u>
NET INCOME/(EXPENDITURE)		3,991	(24,974)	(20,983)	197,762
Transfers between funds	13	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		3,991	(24,974)	(20,983)	197,762
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,195</u>	<u>937,357</u>	<u>938,552</u>	<u>740,790</u>
Balances Carried Forward at 31 October 2023		<u>5,186</u>	<u>912,383</u>	<u>917,569</u>	<u>938,552</u>

THE TWEEDSMUIR COMMUNITY COMPANY

**Charity Statement of Financial Activities
for the Year Ended 31 October 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,327	-	4,327	296
Charitable activities:					
- Grants receivable	3	-	31,563	31,563	282,677
Other trading activities:					
- Fundraising		8,329	-	8,329	4,730
Investments:					
- Interest received		<u>17</u>	<u>-</u>	<u>17</u>	<u>1</u>
Total		12,673	31,563	44,236	287,704
EXPENDITURE ON					
Charitable activities					
Charitable activities	5	7,683	56,537	64,220	88,942
Governance costs	5	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Total		<u>8,683</u>	<u>56,537</u>	<u>65,220</u>	<u>89,942</u>
NET INCOME/(EXPENDITURE)		3,990	(24,974)	(20,984)	197,762
Transfers between funds	13	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		3,990	(24,974)	(20,984)	197,762
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,195</u>	<u>937,357</u>	<u>938,552</u>	<u>740,790</u>
Balances Carried Forward at 31 October 2023		<u>5,185</u>	<u>912,383</u>	<u>917,568</u>	<u>938,552</u>

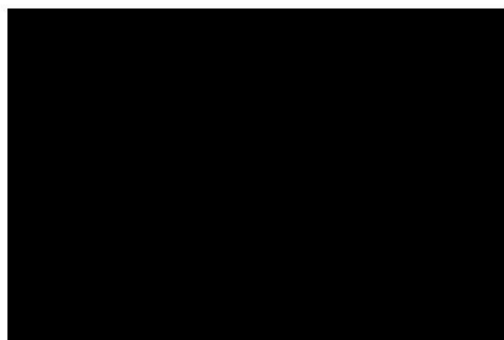
THE TWEEDSMUIR COMMUNITY COMPANY

Consolidated Balance Sheet 31 October 2023

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Fixed assets:					
Tangible assets	10	878,670	-	878,670	893,872
Current assets:					
Stock		500	-	500	420
Debtors	11	2,962	-	5,845	4,835
Cash at bank and in hand		<u>40,103</u>	<u>-</u>	<u>34,396</u>	<u>68,891</u>
		43,565	-	40,471	74,146
Creditors: Amounts falling due within one year	12	<u>(4,666)</u>	<u>-</u>	<u>(1,843)</u>	<u>(29,466)</u>
Net current assets		<u>38,899</u>	<u>-</u>	<u>38,898</u>	<u>44,680</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>917,569</u>	<u>-</u>	<u>917,568</u>	<u>938,552</u>
NET ASSETS		<u>917,569</u>	<u>-</u>	<u>917,568</u>	<u>938,552</u>
FUNDS					
Unrestricted funds		5,186	-	5,185	1,195
Restricted funds	13	<u>912,383</u>	<u>-</u>	<u>912,383</u>	<u>937,357</u>
		<u>917,569</u>	<u>-</u>	<u>917,568</u>	<u>938,552</u>

The notes on pages 9 to 14 form part of these accounts.

Approved by the trustees on 25 July 2024 and signed on their behalf by:



THE TWEEDSMUIR COMMUNITY COMPANY

Notes to the Financial Statements for the Year Ended 31 October 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' The financial statements have been prepared under the historical cost convention.

The charitable company converted to a Scottish Charitable Incorporated Organisation (SCIO) on 10 May 2024.

Income

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

Expenditure

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

Tangible fixed assets

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

Land and buildings	- 2% on cost
Equipment and fittings	- 10% reducing balance
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

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

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

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

2. INCOME FROM DONATIONS AND LEGACIES

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Donations	1,445	-	1,445	296
Donation received from subsidiary	-	-	2,882	-
	<u>1,445</u>	<u>-</u>	<u>4,327</u>	<u>296</u>

All donations received are unrestricted.

THE TWEEDSMUIR COMMUNITY COMPANY

Notes to the Financial Statements for the Year Ended 31 October 2023

3. CHARITABLE ACTIVITIES

Grants received

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
Scottish Borders Council Community Fund	-	12,173	12,173	192,631
SSE Clyde Borders Community Fund	-	-	-	26,500
The Scottish Government – Strengthening Communities Programme	-	11,609	11,609	-
National Lottery Heritage Fund	-	6,770	6,770	-
Hedge Planting Microgrant	-	500	500	-
Fallago Environment Fund	-	-	-	2,210
Paths for All	-	-	-	362
Foundation Scotland	-	-	-	10,000
Tweedsmuir Community Council	-	211	211	5,160
The Saddlers Company	-	-	-	300
Inspiring Scotland	-	-	-	42,214
Southern Uplands	-	300	300	300
Development Trusts Association Scotland	-	-	-	3,000
	-	31,563	31,563	282,677

4. INCOME EARNED FROM OTHER TRADING ACTIVITIES

The wholly owned trading subsidiary Tweedsmuir Trading Group Ltd was incorporated in the United Kingdom (company number SC752685) on 9 December 2022. The company pay all of its profits to the charity under the gift aid scheme. The Tweedsmuir Trading Group Ltd operated the 'Wee Crook' café on a commercial basis and a summary of the trading results are shown below.

The summary financial performance of the subsidiary alone is:

	2023 £
Turnover	18,696
Cost of sale and administrative expenses	(16,134)
Grant received	320
	2,882
Amount gift aided to charity	(2,882)
Retained in subsidiary	-
The assets and liabilities of the subsidiary were:	
Current assets	5,708
Current liabilities	5,707
Total net assets	1
Aggregate share capital and reserves	1

THE TWEEDSMUIR COMMUNITY COMPANY

Notes to the Financial Statements for the Year Ended 31 October 2023

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Operating costs	6,447	21,195	27,642	29,912
Premises costs	984	12,007	12,991	36,429
General expenses	252	743	995	296
Depreciation	-	22,592	22,592	22,305
Governance costs (see note 4)	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
	<u>8,683</u>	<u>56,537</u>	<u>65,220</u>	<u>89,942</u>

6. GOVERNANCE COSTS

Governance costs consist of:

	2023 £	2022 £
Independent examiner's fee	<u>1,000</u>	<u>1,000</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	2023 £	2022 £
Depreciation – owned assets	<u>22,592</u>	<u>22,305</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

THE TWEEDSMUIR COMMUNITY COMPANY

**Notes to the Financial Statements
for the Year Ended 31 October 2023**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	296	-	296
Grants receivable	-	282,677	282,677
Fundraising	4,730	-	4,730
Interest received	1	-	1
Bank compensation	-	-	-
Total	<u>5,027</u>	<u>282,677</u>	<u>287,704</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	7,066	81,876	88,942
Governance costs	1,000	-	1,000
Total	<u>8,066</u>	<u>81,876</u>	<u>89,942</u>
NET INCOME/(EXPENDITURE)	(3,699)	200,801	197,762
Transfers between funds	-	-	-
Net movement in funds	(3,039)	200,801	197,762
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>4,234</u>	<u>736,556</u>	<u>740,790</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,195</u>	<u>937,357</u>	<u>938,552</u>

10. TANGIBLE FIXED ASSETS

	Land and Buildings £	Equipment and Fittings £	Computer Equipment £	Totals £
COST:				
At 1 November 2022	938,984	32,304	1,232	972,520
Revaluation	(10,231)	-	-	(10,231)
Additions	<u>9,654</u>	<u>7,629</u>	<u>338</u>	<u>17,621</u>
At 31 October 2023	<u>938,407</u>	<u>39,933</u>	<u>1,570</u>	<u>979,910</u>
DEPRECIATION:				
At 1 November 2022	73,435	4,269	944	78,648
Charge for year	<u>18,769</u>	<u>3,566</u>	<u>257</u>	<u>22,592</u>
At 31 October 2023	<u>92,204</u>	<u>7,835</u>	<u>1,201</u>	<u>101,240</u>
NET BOOK VALUE:				
At 31 October 2023	<u>846,203</u>	<u>32,098</u>	<u>369</u>	<u>878,670</u>
At 31 October 2022	<u>865,549</u>	<u>28,035</u>	<u>288</u>	<u>893,872</u>

THE TWEEDSMUIR COMMUNITY COMPANY

Notes to the Financial Statements for the Year Ended 31 October 2023

11. DEBTORS

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Debtors	2,962	-	2,963	-
Donation received from subsidiary	-	-	2,883	-
	<u>2,962</u>	<u>-</u>	<u>5,846</u>	<u>-</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Creditors	-	-	1	-
VAT account	2,263	-	189	-
Accrued expenses	2,403	-	1,653	1,000
	<u>4,666</u>	<u>-</u>	<u>1,843</u>	<u>-</u>

13. MOVEMENT IN FUNDS

	Balance at 01/11/2022 £	Net movement in funds £	Transfers between funds £	Balance at 31/10/2023 £
Restricted funds				
Crook Inn fund	937,357	(24,974)	-	912,383
Unrestricted funds				
General fund	<u>1,195</u>	<u>3,991</u>	<u>-</u>	<u>5,186</u>
TOTAL FUNDS	<u>938,552</u>	<u>(20,983)</u>	<u>-</u>	<u>917,569</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
Crook Inn fund	31,883	(56,857)	(24,974)
Unrestricted funds			
General fund	<u>28,487</u>	<u>(24,496)</u>	<u>3,991</u>
TOTAL FUNDS	<u>60,370</u>	<u>(81,353)</u>	<u>(20,983)</u>

THE TWEEDSMUIR COMMUNITY COMPANY

Notes to the Financial Statements for the Year Ended 31 October 2023

14. RELATED PARTY DISCLOSURES

[REDACTED] sits on the panel of Glenkerie Windfarm Community Benefit Fund which is managed by Foundation Scotland who gave a grant of £nil during the year to 31 October 2023 (2022 - £10,000). He is also the chairman of Tweedsmuir Community Council who gave grants totalling £211 in the year (2022 - £5,160).

[REDACTED] is the treasurer of Tweedsmuir Village Hall who made a donation of £nil in the year (2022 - £300). The charity also hired Tweedsmuir Village Hall during the year at a cost of £1,287 (2022 - £1,181).

There were no other related party transactions in the current or previous year.

15. PURPOSE OF RESTRICTED FUND

Crook Inn fund	This fund is for the management and development of the Crook Inn site.
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THE TWEEDSMUIR COMMUNITY COMPANY

Detailed Statement of Financial Activities for the Year Ended 31 October 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,445	296
Charitable activities		
Scottish Borders Council Community Fund	12,173	192,631
The Scottish Government – Strengthening Communities Programme	11,609	-
National Lottery Heritage Fund	6,770	-
Hedge Planting Micro Grant	500	-
Paths for All	-	362
Clyde Windfarm (Scotland) Ltd	-	26,500
Foundation Scotland	-	10,000
Fallago Grant	-	2,210
Tweedsmuir Community Council	211	5,160
The Saddlers Company	-	300
Inspiring Scotland	-	42,214
Southern Uplands	620	300
Development Trusts Association Scotland	-	3,000
	31,883	282,677
Other trading activities		
Fundraising	8,329	4,730
Commercial trading operation	18,696	-
	27,025	4,730
Investments		
Interest received	17	1
Total incoming resources	<u>60,370</u>	<u>287,704</u>
EXPENDITURE		
Charitable activities		
Insurance	3,578	4,498
Heat and light	1,710	568
General expenses	996	296
Activity expenses	35,344	61,275
Land and buildings	18,769	18,780
Equipment and fittings	3,566	3,114
Computer equipment	257	411
Commercial trading operation	16,133	-
	80,353	88,942
Support costs		
Governance costs		
Accountancy	1,000	1,000
Total resources expended	<u>81,353</u>	<u>89,942</u>
Net income/(expenditure)	<u>(20,983)</u>	<u>197,762</u>

This page does not form part of the statutory financial statements