

Borthwick Water Community Development Trust

Scotland · Charity number SC038428

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2007-07-03
Register	View on the OSCR register

Contact

Address	Forman Memorial Hall Roberton Hawick Scottish Borders TD9 7LX
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', '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'

What the charity does: To support the aims of maintaining a sustainable community that thrives in a rural area. Taking the lead on matters that are not typically dealt with by local authorities or the other existing entities in our valley.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 5.1. To promote the benefit of the inhabitants of the Community, without distinction on grounds of race, political, religious, or other opinions, by associating with the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide, or assist in providing, facilities for recreation and other leisure-time occupation, following principles of sustainable development and in the interests of social welfare so that their conditions of life may be improved, where 'sustainable development' means development which meets the needs of the present without compromising the ability of future generations to meet their own needs. 5.2. To advance the education of the Community about its environment, culture and/or history.

Geography

- **Main operating location:** Scottish Borders
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,166	£3,592	-	0
2024-03-31	£3,671	£2,423	-	0
2023-03-31	£3,804	£4,482	-	0
2022-03-31	£1,363	£111	-	0
2021-03-31	£1,180	£0	-	0

Borthwick Water Community Development Trust

Scotland - Charity number SC038428

Accounts

BORTHWICK WATER COMMUNITY DEVELOPMENT TRUST

**Scottish Charity SC038428
Scottish Charitable Incorporated Organisation**

**Trustees Annual Report & Accounts
for the year ended 31st March 2025**

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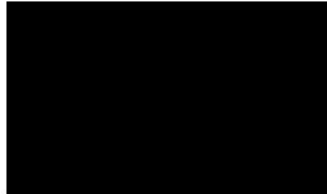
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Reference & Administrative Information

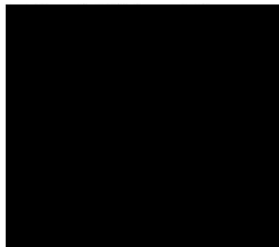
Charity Name: Borthwick Water Community Development Trust

Scottish Charity No: SC038428

Principal Address:



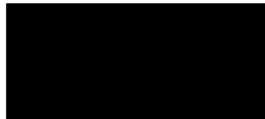
Charity Trustees on date of approval including office held:



Chairman
Secretary
Treasurer

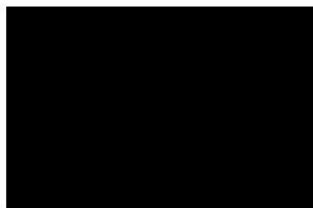
from 17.9.24
from 12.3.25

Names of other trustees during the period:



resigned 30.10.24
resigned 30.10.24

Independent Examiner:



Bankers:

Royal Bank of Scotland
35 Bank Street
GALASHIELS
TD1 1EP

Structure, Management & Governance

Borthwick Water Community Development Trust is a Scottish Charitable Incorporated Organisation (SCIO). The charity was previously a Company Ltd by Guarantee and converted to a SCIO on 10 April 2019.

Appointment of Trustees

Charity Trustees are appointed by the membership at the publicly advertised AGM every year. Membership of the SCIO is open to all residents aged over 18 of the community of benefit.

Objectives & Activities

Charitable Purposes

The organisation's main purpose is consistent with furthering the achievement of sustainable development. The organisation's purposes are:

To promote the benefit of the inhabitants of the Community, without distinction on grounds of race, religious or other opinions, by associating with the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide, or assist in providing, facilities for recreation and other leisure time occupation, following principles of sustainable development and in the interests of social welfare so that their conditions of life may be improved, where 'sustainable development' means development which meets the needs of the present without compromising the ability of future generations to meet their own needs.

To advance the education of the Community about its environment, culture and/or history.

Main Activities in Relation to the Charitable Purposes

The main activities are:

Carrying out research/surveys with the valley residents to assess the wishes and needs of the Community in order to plan, promote, develop and manage projects and initiatives identified by these means and which further the purposes of the organization or are conducive or incidental to doing so.

Organising events, workshops and publications for educational, recreational and leisure time purposes. This includes running the Gardeners Forum.

Maintaining close links with the Community Council and forging links with community associations and societies in the Borthwick and neighbouring valleys; working with the Community Council to promote and run Resilient Communities.

Managing the Borthwick Water newsletter and valley website.

Managing the Teviot and Borthwick Red Squirrel Network.

Achievements & Performance

The Borthwick Water newsletter, a vital communication for the trust area, continues to be published monthly and is emailed to all residents wishing to receive it. Paper copies are available for those unable to receive it by email.

The Gardeners Forum has run a series of events, including garden visits in the summer, plant swap, the Harvest Supper in October, gardening talks by outside speakers, including supper, and a Christmas event.

The BWCDT provided and served mulled wine and mince pies refreshments for the valley Christmas Carol Service in Roberton.

The Borthwick Valley Walks booklet is being revised and updated at the moment and will be republished later in the year, using the money raised from sales of the first booklet.

We are provisional members of the Development Trusts Association Scotland. Together with the Upper Teviotdale and Borthwick Water Community Council we have been working on a Community Action Plan/Local Place Plan, a document which DTAS recommended we produce. Following events with the community to finalise the draft plan, the final document should be available in autumn 2025. Discussions are ongoing with members of the Upper Teviotdale and Borthwick Water Community Council to look at the possibility of extending the area the Trust covers to include Teviotdale and the rest of the Community Council area, and questions were included in the plan questionnaire to ask residents for their opinions.

██████████ self-employed Project Manager continues to work with the BWCDT to progress projects. With ██████████ help we are continuing to speak to Forestry and Land Scotland about leasing and upgrading paths in Craik Forest, including the Wolfcleuch waterfall walk. She is also working to help us progress the agenda on Affordable Housing in the Borthwick Valley.

Weekly evening art classes have been approved to start as a trial 6 week programme in April/May 2025, taking place in the Forman Hall Roberton. Depending on their popularity they may continue after the summer 2025. This is a continuation of the Borthwick Water Arts Project which ran from 2012 to 2015.

The Teviot and Borthwick Red Squirrel Network, meets regularly, working to safeguard the red squirrels in the valley.

Financial Review & Reserves Policy

There was a surplus for the year of £573.37. Funds held at 31 March 2025 were £9,419.28 of which £2,915.96 are unrestricted. £1,474.50 of this sum is designated for the Walks Booklet project and £828.17 is designated for the community planning exercise being conducted jointly with the Upper Teviot & Borthwick Water Community Council.

Our Reserves Policy states that: The monies standing to the credit of the Account shall be applied as the Trustees decide to meet the charitable purposes. The Trustees shall aim to build up a reserve of £500.

Nature & Purpose of Funds

All funds raised are used solely towards promoting the Purposes of the organisation and do not belong to the members. Any surplus income or assets of the organisation are to be applied for the benefit of the community.

Remuneration to Charity Trustees

No charity trustees received any remuneration during the year. No person connected to a trustee received any remuneration. No charity trustees received out of pocket expenses during the period.

This report was approved by the trustees on
and signed on their behalf by

8th July 2025

 Chairman

Signed:  _____

Borthwick Water Community Development Trust
Scottish Charity SC038428

	Notes	Un-Restricted	Restricted	Total 2025	2024
Receipts					
Donations	1	0.00	0.00	0.00	0.00
Grants	2	0.00	3060.00	3060.00	2652.00
Fundraising Activities	3	222.70	0.00	222.70	70.41
Charitable Activities	4	0.00	883.50	883.50	948.43
Total Receipts		222.70	3943.50	4166.20	3670.84
Payments					
Expenses for Fundraising Activities		0.00	0.00	0.00	0.00
Relating directly to Charitable Activities	5	0.00	3517.03	3517.03	2374.74
Governance costs	6	75.80	0.00	75.80	47.98
Total Payments		75.80	3517.03	3592.83	2422.72
Net Surplus/(Deficit)		146.90	426.47	573.37	1248.12
Statement of Balances as at 31st March 2025					
		Un-Restricted	Restricted	2025	2024
Cash Funds					
Balance at the Start of Financial Year		2687.04	6158.87	8845.91	7597.79
Surplus/(Deficit)		228.92	344.45	573.37	1248.12
Balance at the Finish of Financial Year		2915.96	6503.32	9419.28	8845.91

These accounts were approved by the trustees on *8 July* 2025
and signed on their behalf by

_____ Chairman and Trustee

signed: _____

Notes to the Accounts

	2025	2024
1 Donations		
Donations from individuals	0.00	0.00
Gift Aid reclaimed	0.00	0.00
Total	0.00	0.00
2 Grants		
Langhope Rig Windfarm (Gardeners Forum)	0.00	0.00
Langhope Rig Windfarm (TBRed Squirrel Network)	1280.00	452.00
SUP Nature Fund (TBRed Squirrel Network)	0.00	1000.00
Langhope Rig Windfarm (Newsletter)	780.00	780.00
Langhope Rig Windfarm (First Aid course)	0.00	420.00
Langhope Rig Windfarm (Community Planning)	1000.00	0.00
Total	3060.00	2652.00
3 Fundraising Activities		
Bank interest from savings	222.70	70.41
Total	222.70	70.41
4 Receipts from Charitable Activities		
Newsletter	46.50	45.00
Gardeners' Forum	820.00	756.43
Walking booklets	0.00	118.00
Trust activities	0.00	0.00
Membership	0.00	1.00
TB Red Squirrel Network	0.00	28.00
One-off projects (Community Planning)	17.00	0.00
Total	883.50	948.43
5 Payments for Charitable Activities		
Newsletter	754.14	437.29
Gardeners' Forum	617.58	897.31
Trust activities	738.15	122.54
Printing - Walks Booklet -	0.00	0.00
TB Red Squirrel Network	1210.33	378.30
One-off projects (Community Planning workshop)	196.83	539.30
Total	3517.03	2374.74
6 Governance Costs		
Independent examiner	0.00	0.00
Insurance	44.62	47.98
Website domain	31.18	0.00
Total	75.80	47.98

Notes to the Accounts continued**6 Funds**

	Balance 1/4/2024	Incoming Resources	Resources Expended	Balance 31/3/2025
Unrestricted funds				
General	1204.54	222.70	813.95	613.29
Walks booklet	1474.50	0.00	0.00	1474.50
One-off (Planning)	8.00	1000.00	179.83	828.17
Total unrestricted	<u>2687.04</u>	<u>1222.70</u>	<u>993.78</u>	<u>2915.96</u>
Restricted funds				
Newsletter	641.52	826.50	754.14	713.88
Arts Group	2321.70	0.00	0.00	2321.70
Gardeners' Forum	1360.98	820.00	617.58	1563.40
Walks Booklet	270.40	0.00	0.00	270.40
Red Squirrel Network	1564.27	1280.00	1210.33	1633.94
Total restricted	<u>6158.87</u>	<u>2926.50</u>	<u>2582.05</u>	<u>6503.32</u>
Total funds	<u>8845.91</u>	<u>4149.20</u>	<u>3575.83</u>	<u>9419.28</u>

7 Accounting Notes

Receipts are recognised when receivable, which is when the charity becomes entitled to resource.

Payments are recognised when there is a legal or constructive obligation to make payment. They are classified into the following categories:

- Costs of Generating Funds (Fundraising)
- Charitable Activities (Costs incurred in the delivery of the charities activities and service)
- Governance Costs (Costs associated with the strategic management of the charity)

Independent Examiner's Report on the Accounts of

**Borthwick Water Community Development Trust
Scottish Charity SC038428**

**For the Period 1st April 2024 to 31st March 2025
Set out on pages 1 to 9**

Receptive Responsibilities of Trustee & 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

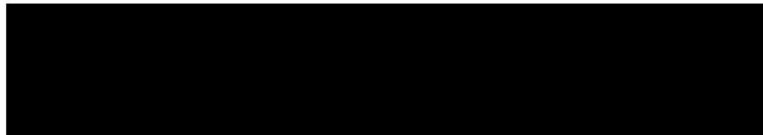
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of Examiner

Signed

Dated

Address



23/6/25

