

# **Gattonside Community Trust SCIO**

**Scottish Charity No – SC047761**

**Annual Report and Financial Statements  
For the year ended 30 September 2021**

## **Trustees' Annual Report for the year ended 30 September 2021**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30 September 2021.

### **Reference and Administrative Information**

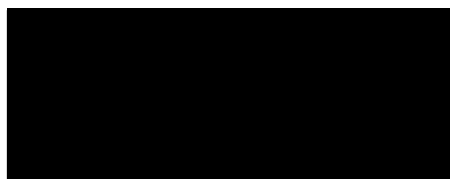
#### **Charity name**

Gattonside Community Trust SCIO

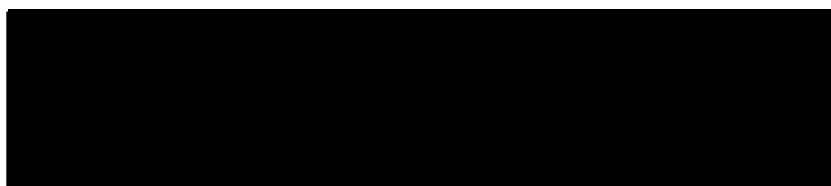
#### **Charity no**

SC047761

#### **Address**



#### **Current Trustees**



### **Structure, Governance and Management**

#### **Constitution**

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered on 21 September 2017. It has a two tier structure. The trustees are members of the charity.

#### **Board**

The management committee (the Board) are the charity's trustees. Membership of the Board is open to all members of the charity.

The Board has comprised the four trustees named above since 8<sup>th</sup> April 2021, the date of the last AGM. At that meeting [REDACTED] resigned from the Board and [REDACTED] was elected to the Board. Two members of the Board are required to resign at the AGM, under the constitution. A retiring elected trustee may be re-elected for a further term. There must be a minimum of three and a maximum of twenty trustees.

## Objectives and Activities

### Charitable purposes

To provide recreational facilities to improve the conditions of life for the persons for whom the designated facilities or activities are primarily intended, villagers in and visitors to Gattonside. The provision of such facilities is to be linked to the protection, care and improvement of the environment and contribute to the advancement of citizenship or community development.

### Activities

The Trust's sole activity during the year has been to continue to pursue the aim of the preservation of a stretch of flood plain beside the River Tweed, known as St. Aidan's Meadow, for the continuing use of villagers and visitors. This has been through contact with the owners.

### Achievements and Performance

The Trust has, through its Chair, continued to contact the owners of the Meadow, who have previously attempted to sell the whole property to a developer for housing. The Meadow should not be available for housing, being on the flood plain. The contacts have so far borne no fruit. The Board considers the owners hold the St. Aidan's site to be a low-priority project and, as such, are unlikely to invest time in pursuing avenues other than a sale of the whole site to a developer.

### Financial review

The Trust is a membership organisation, with an annual membership fee. As there has been no call for funds since 30 September 2018, no fees for the years to 31 March 2020, 2021 or 2022 have been requested or received, with the approval of members. At 30 September 2021 cash and reserves comprised amounts collected from members as subscriptions and donations. There has been no material expenditure to date, and no expenditure is envisaged in the immediate future. The Trust has received no donations in kind.

No policy on the holding of reserves has yet been agreed by the Board, there having been no need for any such a policy to date. The Board would introduce a policy to allow for a safety cushion towards its expenditure, if it appears there are to be future operations.

### Future

The Board has continued to press for meaningful dialogue with the owners of St. Aidan's Meadow, but with no success. The Board is aware that the assets of the Trust are lying idle and has concluded that these assets would be put to better use in a charitable organisation with objectives which are compatible with those of the Trust. It is therefore to propose to the members that the assets should be passed to such a charity and the Trust be dissolved. If such a motion is passed, the actions would be subject to the approval of the Regulator, OSCR.

### By order of the Board

(Chair)

2022


22nd March 2022

**Gattonside Community Trust****Receipts & Payments Account**  
for the year ended 30 September 2021

	<b>2020- 21</b>	<b>2019- 20</b>
	<b>£</b>	<b>£</b>
<b>Receipts</b>		
Subscriptions	0.00	0.00
Donations	0.00	0.00
Miscellaneous	0.00	1.20
	<u><b>0.00</b></u>	<u><b>1.20</b></u>
<b>Payments</b>		
Bank charges	0.00	0.00
Sundry	0.00	0.00
	<u><b>0.00</b></u>	<u><b>0.00</b></u>
<b>Surplus for period</b>	<u><b>£0.00</b></u>	<u><b>£1.20</b></u>

**Statement of Balances**

	<b>Sept. 2021</b>	<b>Sept. 2020</b>
Surplus from prior year	28.00	26.80
Surplus shown on receipts and payments account	0.00	1.20
<b>Bank and cash balances at end of period</b>	<u><b>£28.00</b></u>	<u><b>£28.00</b></u>

**Signed on behalf of the Board**


(Treasurer)

22 March 2022

**Notes to the accounts - for the year ended 30<sup>th</sup> September 2021*****1 Basis of accounting***

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

The charity has income below £250,000 and as such is eligible to prepare its accounts on a Receipts and Payments Basis. The constitution does not require the charity to prepare fully accrued accounts and neither does it require an audit.

***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 Trust.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The Trust had no restricted funds during the year and none at 30th September 2021.

***3 Transactions with Trustees and Related Parties***

The trustees received no remuneration nor expenses during the year. There were no transactions with related parties during the year.

***4 Subscriptions***

Subscriptions are payable by members for each year to 31st March. Subscriptions for the years to 31st March 2020, 2021 and 2022 have neither been requested nor received.

**Independent examiner's report on the accounts to the members of Gattonside Community Trust**

I report on the accounts of Gattonside Community Trust for the year ended 30<sup>th</sup> September 2021, which are set out on pages 4 and 5.

**Respective responsibilities of trustees and examiner**

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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**

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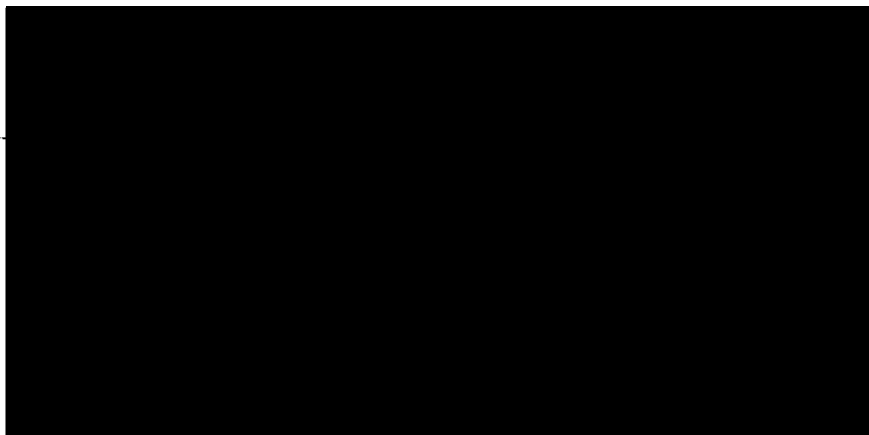
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 opinion on the view given by the accounts.

**Independent examiner's statement**

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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 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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.



24 / 3 / 2022