

Scottish Borders Council
SBC Charitable Trusts

Charity Registration Number: SC043896

**annual report and
financial statements**

for the year to 31 March 2017



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FOREWORD

The implementation of the audit and reporting requirements of the Office of the Scottish Charity regulator (OSCR) now requires that full audited accounts for this Charity are prepared.

In late 2012/13 the charitable status of 76 various funds was formally recognised under a single Charity registration.

Work commenced in 2014/15 to re-organise a number of the other registered Charities managed by Scottish Borders Council into three new Charities covering Welfare, Community Enhancement and Education. The next phase of the work of re-organising the remaining funds held within this fund is planned to be completed in 2017/18 with full consultation and approval of OSCR.

TRUSTEES' ANNUAL REPORT

The Trustees present their Annual Report and the audited Financial Statements for the year ended 31 March 2017.

Structure

The Charity comprises some 76 varied charitable funds. Their charitable status was regulated at the end of 2012/13 by OSCR.

Charitable Purpose

- The charitable purpose of this charity is to hold funds for each trust, Endowment or bequest comprising the Charity. Each of these funds have their own purpose related to the general purpose of the prevention or relief of poverty by reason of age, ill-health, disability, financial hardship or other disadvantage.

Summary of the Main Activities

- A number of the funds have made donations to eligible beneficiaries during the year to 31 March 2017 totalling £8,645 including contributions through area based Education Trusts for Further Education including overseas study and travel as well as music and dance expenses.

Plans for the Future

- Work to re-organise these funds will continue during 2017/18 to enable the funds to be more easily used for their charitable purposes. It is anticipated that by the end of 2017/18 all 76 trusts and bequests will be amalgated into the Scottish Borders Education, Community Enhancement or Welfare Trusts in conjunction with all stakeholders, including OSCR.

Governance and Management

Type of Governing Documents

- a) Since this Charity was formed as a holding charity for some 76 individual funds there is no overall governance document. A review is currently being undertaken into each of the constituent funds and this involves looking for governance and founding documentation.
- b) In terms of the Trustee's governance of the fund, these have been approved by Scottish Borders Council at its meeting on 21st May 2015 and have been reflected in its governance codes. The Local Code of Corporate Governance of Scottish Borders Council covers the governance of the Charity and is comprised of the following:



- c) When considering any action in connection with the Charity the Trustees have to act in the interest of the Charity Funds.
- d) The financial statements comply with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Recruitment and Appointment of Trustees

There is no recruitment process. Appointment is by virtue of election to the Council.

Financial Review

These financial statements have been prepared in accordance with current statutory requirements and the charity's governing document.

The applications of the Funds' are detailed in the Notes to the Accounts.

Reserves

The charity has considered the reserves required and have taken into account its current and future liabilities, ensuring reserves will be maintained at a level sufficient to respond to:

- all approved applications for grants
- all support and governance costs are covered

At 31 March 2017, the reserves of the SBC Charitable Trust Funds amounted to:

Restricted Income Funds - £616,466

Investments

Per the Councils Common Good and Trust Fund investment strategy the main balance of funds are invested in the Newton Real Return Fund.

Reference and Administrative Information

| | |
|------------------------------------|---|
| Charity Name | SBC Charitable Trusts |
| Charity registration number | SC043896 |
| Business Address | Council HQ Newtown St Boswells Melrose Scottish Borders TD6 0SA |

Trustees

The Trustees of this charity for the year to 31 March 2017 were the duly elected members of Scottish Borders Council (the Council), a local authority constituted under the Local Government (Scotland) Act 1994, at that time. These were:

| | | |
|-------------------|-------------------|---------------------|
| Sandy Aitchison | Willie Archibald | Michelle Ballantyne |
| Stuart Bell | Catriona Bhatia | Jim Brown |
| Joan Campbell | Michael J Cook | Keith Cockburn |
| Alastair Cranston | Vicky M Davidson | Gordon Edgar |
| James A Fullerton | Graham H T Garvie | Iain Gillespie |
| John Greenwell | Bill Herd | Gavin Logan |
| Stuart Marshall | Watson McAteer | John G Mitchell |
| Donald Moffat | Simon Mountford | Alexander J Nicol |
| David Parker | David Paterson | Francis Renton |
| Sandy Scott | Ron Smith | Rory Stewart |
| Jim Torrance | George Turnbull | Tom Weatherston |
| Bill White | | |

Due to Local Government elections on 4 May 2017, the trustees for the year to 31 March 2018 will change.

Chief Executive The Chief Executive of Scottish Borders Council is Tracey Logan.

Auditor Audit Scotland
102 West Port
Edinburgh
EH3 9DN

Professional support

The Council provides the Administrative, Legal and Financial support and advice to the Charitable Trusts.

All financial transactions go through the Council's books of account and their Bankers are the Bank of Scotland, Newtown St Boswells, Melrose.

Shona Haslam
Trustee
Scottish Borders Council Charitable Trusts
28 September 2017

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

Under charity law, the trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees have elected to prepare the financial statements in accordance with FRS102

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- **Select suitable accounting policies and then apply them consistently;**
- **Make judgements and estimates that are reasonable and prudent;**
- **State whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;**
- **State where applicable, whether the financial statements comply with the trust deeds and rules, subject to any material departures disclosed and explained in the financial statements and**
- **Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.**

The trustees are required to act in accordance with the rules of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by them under the Charities and Trustee Investment (Scotland) Act 2005, those statements of accounts comply with the requirements of regulations under that Act. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

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

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2017

| 2015/16 £ | | 2016/17 £ | Notes |
|-----------------|------------------------------------|----------------|-------|
| | Income from: | | |
| 178 | Donations and legacies | 205 | 1 |
| 28,621 | Investments | 33,244 | 2 |
| 28,799 | Total Income | 33,449 | |
| | Expenditure on: | | |
| (18,628) | Charitable activities | (8,645) | 3,7 |
| (18,628) | Total Expenditure | (8,645) | |
| (8,262) | (Loss) / gain on investment assets | (2,280) | |
| 1,909 | Net Movement in Funds | 22,524 | |
| | Reconciliation of Funds | | |
| 592,033 | Total funds brought forward | 593,942 | |
| 593,942 | Total Funds Carried Forward | 616,466 | |

BALANCE SHEET as at 31 March 2017

| as at 31 March 2016 | | | as at 31 March 2017 | | Notes |
|---------------------|------------------|---|---------------------|------------------|-------|
| £ | £ | | £ | £ | |
| 559,237 | 559,237 | Fixed Assets | | | |
| | | Investments | 555,457 | | 5 |
| 34,705 | 34,705 | Current Assets | | 555,457 | |
| | | Short term Investment in SBC loans fund | 61,009 | | 6 |
| | | Total Current Assets | | 61,009 | |
| | 593,942 | Total Net Assets | | 616,466 | |
| (593,942) | | The Funds of the Charity | | | |
| | | Restricted income funds | (616,466) | | 7 |
| | (593,942) | Total Charity Funds | | (616,466) | |

All of the charity's activities are continuing.

The Accounting Policies on pages 10 and 11 and the Notes on pages 12 to 14 form part of these Financial Statements.

The unaudited accounts were issued on 28 June 2017 and the audited accounts were authorised for issue on 28 September 2017.

David Robertson CPFA
Chief Financial Officer
28 September 2017

Shona Haslam
Trustee
Scottish Borders Council Charitable Trusts
28 September 2017

ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

Basis of Preparation and Assessment of Going Concern

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS102, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Funds Structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include the designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Income Recognition

Under FRS102, income is recognised when it is receipt is “probable”, rather than “virtually certain”, which was the case under the previous Charities SORP 2005.

Full recognition criteria are:

- Entitlement – control over the rights or other access to the economic benefit has passed to the charity
- Probable – it is more likely than not that the economic benefits will flow to the charity
- Measurement – the monetary value or amount of the income and the costs to complete the transactions can be measured reliably

Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Donations and grants are recorded as expenditure when they are approved or if approved in principle only, when final confirmation of amount is received by the applying body.
- Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the balance sheet.
- Income and expenditure are credited and debited to the relevant revenue account, unless they properly represent capital receipts or capital expenditure.

Donations & Legacies

All donations and gifts are included within incoming resources under Restricted Funds. Donations and Gifts in Kind are brought into the financial statements at their market value to the charity.

Resources Expended

Resources expended are analysed between charitable activities, costs of generating funds and governance costs. Charitable activities include all direct costs and other support costs.

Investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using closing quoted market price.

Unrealised gains and losses represent the difference between market value at the beginning and the end of the financial year, or if purchased in the year the difference between cost and market value at the end of the financial year. Realised gains and losses represent the difference between the proceeds and cost.

Short Term Investments

Short Term Investments are current asset investments which are disposable without curtailing or disrupting the business and are either convertible into known amounts of cash at or close to their carrying values. Short Term Investments comprise of call deposits with the Council.

NOTES TO THE FINANCIAL STATEMENTS

1 Donations and Legacies

Restricted

The voluntary income is from a number of unregistered funds, managed by Scottish Borders Council, which grant their annual income to the Jedburgh Coal Fund.

2 Investment Income

| 2015/16 £ | | 2016/17 £ |
|---------------|----------------------------------|---------------|
| 102 | Bank Interest Receivable | 127 |
| 28,519 | Income from Investment Portfolio | 33,117 |
| 28,621 | | 33,244 |

3 Charitable Activities

The charitable activities during 2016/17 are shown in note 7 by individual fund within the charity. All expenditure incurred was for direct charitable activities.

4 Governance Costs

The fee for the external audit of the charity is charged against Scottish Borders Council General Fund. There were no governance costs paid directly by the charity. No Trustee remuneration or other expenses were incurred.

5 Investments

All investments are through regulated funds or are traded on a recognised investment exchange.

At 31 March 2017 all investments were with the Newton Real Return Fund.

6 Short Term Investments in SBC Loans Fund

All surplus cash invested on behalf of the charity with Scottish Borders Council

7 Restricted Funds

| 2015/16 Balance | Fund | Income | Expenditure | 2016/17 Balance |
|--------------------|--------------------------------------|--------|-------------|--------------------|
| £ | £ | £ | £ | £ |
| 425 | Alex Grieves Bequest (1) | 11 | 13 | 423 |
| 291 | Alex Grieves Bequest (2) | 7 | 9 | 289 |
| 829 | Andrew, Agnes & John Kyle | 73 | 28 | 874 |
| 3,872 | Ayton War Memorial Fund | 96 | 98 | 3,870 |
| 6,518 | Berwickshire Educational Trust | 592 | 563 | 6,547 |
| 415 | Brown Bequest | 10 | 2 | 423 |
| 297 | C W Dunnet Award | 24 | 1 | 320 |
| 767 | Campbell Calderhead Prize | 47 | 3 | 811 |
| 16,285 | Clive Craig-Brown Bequest | 390 | 63 | 16,612 |
| 2,900 | Col. Jem Richard Prize Fund | 166 | 10 | 3,056 |
| 872 | Coldstream Guards Prize | 75 | 4 | 943 |
| 62 | Coldstream War Memorial | 2 | 2 | 62 |
| 1,558 | Dalrymple's Mortification | 37 | 6 | 1,589 |
| 1,358 | Dr Milne Memorial Fund | 75 | 5 | 1,428 |
| 103,269 | Dunlop Bequest | 2,473 | 400 | 105,342 |
| 1,791 | Edgar Bequest | 43 | 7 | 1,827 |
| 3,110 | Elliot Mortification | 75 | 12 | 3,173 |
| 3,162 | Ewan Trust | 76 | 12 | 3,226 |
| 1,100 | Ex Provost Mercer's Bequest No1 | 28 | 32 | 1,096 |
| 210 | Ex Provost Mrs Laidlaw's Benifaction | 5 | 6 | 209 |
| 4,551 | F W Dobson VC | 344 | 19 | 4,876 |
| 16,832 | Ferguson Dalwhinny Fund | 403 | 65 | 17,170 |
| 2,438 | G D Gibson's Bequest | 62 | 72 | 2,428 |
| 15,609 | Geoffrey Simpson Bequest | 1,587 | 63 | 17,133 |
| 10,133 | George D Gibson's Bequest | 243 | 39 | 10,337 |
| 540 | Hans D Langmack Prize Fund | 40 | 2 | 578 |
| 1,885 | Henry Laidlaw Trust | 48 | 55 | 1,878 |
| 624 | I Wallace Bequest | 38 | 41 | 621 |
| 20,416 | J A S Henderson Memorial Scholarship | 2,786 | 58 | 23,144 |
| 2,753 | J Purves Bequest | 179 | 11 | 2,921 |
| 992 | James Robertson Trust | 62 | 3 | 1,051 |
| 84 | James West Brown's Bequest | 2 | 2 | 84 |
| 1,309 | Jane Grieve Endowmnt | 78 | 5 | 1,382 |
| 1,719 | Jean Kincaird Grieve Endowment | 96 | 6 | 1,809 |
| 10,950 | Jedburgh Coal Fund | 457 | 40 | 11,367 |
| 1,505 | Jedburgh Public Library Fund | 36 | 6 | 1,535 |
| 1,538 | John Herbertson Bequest | 39 | 45 | 1,532 |
| 240 | John Hunter's Bequest | 6 | 7 | 239 |
| 631 | John Jamieson Prize Fund | 34 | 2 | 663 |
| 96 | John Murray's Bequest | 2 | 3 | 95 |

Scottish Borders Council Charitable Trusts
Audited Annual Report and Financial Statements For The Year To 31 March 2017

| | | | | |
|----------------|--|---------------|---------------|----------------|
| 243,936 | <i>Sub-total carried to next page</i> | 10,847 | 1,820 | 252,963 |
| 344 | Joshua Goodfellow's Bequest | 8 | 1 | 351 |
| 612 | Kelso Library Book Fund | 15 | 2 | 625 |
| 592 | Kennedy Medal Fund | 36 | 2 | 626 |
| 1,647 | Kenneth Cochrane Library Fund | 39 | 6 | 1,680 |
| 26 | Lands at Calfward | 1 | 0 | 27 |
| 263 | Longformacus Public Park | 7 | 8 | 262 |
| 3,901 | Marjoribanks Bequest | 95 | 15 | 3,981 |
| 784 | Mary Dickson Prize Fund | 58 | 3 | 839 |
| 545 | McKinley Trust | 13 | 2 | 556 |
| 21,794 | Miss A T Waldie Trust | 744 | 139 | 22,399 |
| 801 | Mr & Mrs W F Johnstone Fund | 40 | 3 | 838 |
| 416 | Mrs Adams Bequest | 9 | 1 | 424 |
| 928 | Mrs Clelland Memorial Prize | 51 | 3 | 976 |
| 2,778 | Mrs Hobkirk's Fund | 67 | 11 | 2,834 |
| 176 | Mrs M Cheetham Bequest | 4 | 5 | 175 |
| 2,776 | Murray Medal Fund | 195 | 11 | 2,960 |
| 262 | Peebles Public Library | 7 | 8 | 261 |
| 21,673 | Peeblesshire Educational Trust | 2,231 | 1,239 | 22,665 |
| 25,146 | R D Forman's Bequest | 603 | 97 | 25,652 |
| 4,683 | Raith's Mortification | 114 | 18 | 4,779 |
| 1,253 | Robert Meggit's Bequest | 32 | 37 | 1,248 |
| 53,257 | Robert Watson Fund | 1,345 | 1,565 | 53,037 |
| 97,426 | Roxburghshire Educational Trust | 9,767 | 4,981 | 102,212 |
| 3,529 | Selkirk Library Fund | 85 | 14 | 3,600 |
| 11,400 | Selkirkshire Educational Trust | 1,227 | 132 | 12,495 |
| 24,463 | Simpson Dalwhinny Fund | 1,716 | 86 | 26,093 |
| 6,372 | Sir John Robert's Bequest | 152 | 25 | 6,499 |
| 19,271 | Sir Walter Leitch Scholarship | 2,786 | 59 | 21,998 |
| 1,179 | Special Air Service Reg. Fund | 86 | 5 | 1,260 |
| 12,073 | T J S Roberts Trust | 289 | 47 | 12,315 |
| 2,328 | Thomas B Williamson Bequest | 56 | 9 | 2,375 |
| 1,229 | Walter Geddes Prize Fund | 65 | 4 | 1,290 |
| 868 | Waugh Bequest | 22 | (173) | 1,063 |
| 24,445 | William Forrester's Bequest | 617 | 718 | 24,344 |
| 464 | William Laidlaw Memorial Fund | 12 | 13 | 463 |
| 302 | Wm Brown's Bequest | 8 | 9 | 301 |
| 593,942 | | 33,449 | 10,925 | 616,466 |

Income detailed above includes dividends received from the Newton Investment and interest earned on short term investment in SBC loans fund.

Expenditure includes grants paid out but also the net unrealised loss on Newton investment during the year. These balances are required to be included in order to reconcile opening and closing balances. They were included in income last year when there was a net unrealised gain on investment.

INDEPENDENT AUDITOR'S REPORT

Independent auditor's report to the trustees of Scottish Borders Council Charitable Trusts and the Accounts Commission

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual report and financial statements of Scottish Borders Council Charitable Trusts for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of Financial Activities, the Balance Sheet, Accounting policies and Notes to the Financial Statements. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the charity as at 31 March 2017 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of The Charities Accounts (Scotland) Regulations 2006.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standards for Auditors, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the trustees for the financial statements

As explained more fully in the Statement of Responsibilities, the trustees are responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the charity and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Other information in the statement of accounts

The trustees are responsible for the other information in the annual report and financial statements. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission or required by applicable law to the extent explicitly stated later in this report.

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the statement of accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Report on other requirements

Opinion on other prescribed matter

I am required by the Accounts Commission to express an opinion on the following matter. In my opinion, based on the work undertaken in the course of the audit the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Charities SORP (FRS 102).

Matters on which I am required to report by exception

I am required by The Charity Accounts (Scotland) Regulations 2006 to report to you if, in my opinion:

- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Asif A Haseeb OBE
Audit Scotland
102 West Port
Edinburgh
EH3 9DN

29 September 2017

Asif A Haseeb is eligible to act as an auditor in terms of Part VII of the Local Government (Scotland) 1973

ADDITIONAL INFORMATION

Contact Details

For further information on the SBC Charitable Trusts, please contact:

| | |
|------------------------------|--|
| Kirsty Robb | Telephone: 01835 –825249 |
| Capital & Investment Manager | E-mail: krobb@scotborders.gov.uk |
| Scottish Borders Council | Council Headquarters Newtown St Boswells MELROSE TD6 0SA |

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Contact us at Lynn Mirley, Corporate Finance Manager, Corporate Finance,
Council Headquarters, Newtown St Boswells Melrose TD6 0SA
Tel: 01835 825019 Fax: 01835 825011 or email: lmirley@scotborders.gov.uk