

**SCOTTISH BORDERS  
CONSERVATIVE & UNIONIST ASSOCIATION**

**Statement of Unaudited Accounts**

**Year to 31 December 2022**

**SCOTTISH BORDERS**  
**CONSERVATIVE AND UNIONIST ASSOCIATION**

**Statement of Accounts**  
**Year to 31 December 2022**

**Registered Address**      67, Northumberland Street  
Edinburgh  
EH3 6JG

**Responsible Officers**

For the purposes of the Political Parties Elections Referendums Act 2000 the responsible officers are:

Rebecca Fraser	Chairman and Registered Treasurer
Elizabeth Lamont	Treasurer and Deputy Registered Treasurer

**Overview of political activities**

There were local council elections in 2022 for which we fielded 16 candidates and successfully returned 14. The Scottish Borders Conservative and Unionist Association supported our elected parliamentary and council members with their incumbency activities.

**Branches**

The Association has the Berwickshire branch under its direct control and all income received and expenditure incurred has been included in the accounts.

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**Financial Activities**

**Income overview**

The Association continues to benefit from a wide range of activities, conducted both by the branches and the association, and from donations. This year, there have been less events due to the ongoing restrictions early in the year resulting from the Covid-19 pandemic, however Zoom events have been held, stands at the summer shows and a successful Christmas Lunch once members felt more comfortable in venturing out.

**Expenditure overview**

The Association employed a Campaign Manager for three months to manage the council campaign. The Association continued to fund an Incumbency Campaign on behalf of its elected representatives.

**Balance sheet**

The Association has a strong Balance Sheet and liquidity is sound.

# **SCOTTISH BORDERS**

## **CONSERVATIVE & UNIONIST ASSOCIATION**

### **Income and Expenditure Account**

**Year to 31 December 2022**

	<b><u>Notes</u></b>	<b><u>2022</u></b> <b><u>Total</u></b>	<b><u>General</u></b> <b><u>Fund</u></b>	<b><u>Campaigning</u></b> <b><u>Fund</u></b>	<b><u>2021</u></b> <b><u>Total</u></b>
<b><u>Income</u></b>					
Membership	2	21476	21476		19942
Donations	3	3401	3401		39699
Events & Fundraising		2935	2935		400
Branch Contributions		0	0		831
Rent Received		7200	7200		7200
Branch Income		44	44		26
		<b>35056</b>	<b>35056</b>	<b>0</b>	<b>68098</b>
<b><u>Expenditure</u></b>					
Premises		1673	1673		1694
Office Costs		1877	1877		894
Secretarial Costs		4754	4754		5838
Branch Expenditure		9197	9197		1661
Campaigning Costs		12336		12336	24721
Fundraising Costs		1906	1906		28
Loan Interest		1965	1965		2172
Campaign Manager's Salary Costs		6091		6091	9508
Corporation Tax		1130	1130		1098
Depreciation		172	172		176
Miscellaneous		1316	1316		2090
Accountancy Fees		1200	1200		0
		<b>43617</b>	<b>25190</b>	<b>18427</b>	<b>49880</b>
Gross Transfers Between Funds		0	[6000]	6000	0
<b>Surplus[Deficit] for Year</b>		<b>[8561]</b>	<b>3866</b>	<b>[12427]</b>	<b>18218</b>

**SCOTTISH BORDERS**  
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**Balance Sheet at 31 December 2022**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
<b>Fixed Assets</b>			
Property	4	178556	178556
Equipment	5	75	247
		<hr/> 178631	<hr/> 178803
<b>Current Assets</b>			
Prepayments		100	1959
Bank		49059	60185
		<hr/> 49159	<hr/> 62144
<b>Liabilities</b>			
Creditors and Accruals		7046	6767
Loan	6	41008	45883
		<hr/> 48054	<hr/> 52650
<b>Total Net Assets</b>		<hr/> <hr/> 179736	<hr/> <hr/> 188297
<b>Reserves</b>			
Accumulated Fund	7	80205	76339
Campaigning Fund	7	210	12637
Property Revaluation Reserve		99321	99321
		<hr/> <hr/> 179736	<hr/> <hr/> 188297

# **SCOTTISH BORDERS** **CONSERVATIVE & UNIONIST ASSOCIATION**

## **Notes to the Accounts**

### **Year to 31 December 2022**

#### **1. Accounting Policies**

- a) The Accounts, which are on the accruals basis, have been prepared in accordance with applicable standards and guidance issued by the Electoral Commission.
- b) The Accounts have been prepared on the historical cost basis with the exception of Property.

#### **2. Membership**

2022	480
2021	531

#### **3. Donations**

During the year donations reported to the Electoral Commission, ie were over £1,500 from the same donor in the year, amounted to £3,401.

#### **4. Property**

[REDACTED]	120000
[REDACTED]	58556
	<u>178556</u>

The [REDACTED] property is shown at the valuation, dated 26 February 2009, by Allied Surveyors, Chartered Surveyors.

The [REDACTED] property is shown at cost. It was purchased in December 2019.

The committee has agreed to sell part of the [REDACTED] property since the year end. No contract was in place for its disposal at the year end.

#### **5. Equipment**

	<b><u>2022</u></b>	<b><u>2021</u></b>
Cost - At 31.12.21	11231	10771
Added		460
At 31.12.22	<u>11231</u>	<u>11231</u>
Aggregate Depreciation	<u>11156</u>	<u>10984</u>
Net	<u>75</u>	<u>247</u>

Depreciation is charged partly at 20% on the Reducing Balance basis and partly at 33 1/3% on the Straight Line basis.

**SCOTTISH BORDERS**  
**CONSERVATIVE & UNIONIST ASSOCIATION**

**Notes to the Accounts**

**Year to 31 December 2022**

**6. Loan**

The Loan is repayable in equal monthly instalments over a period of 10 years ending in December 2029. It is secured over the St Boswells property.

**7. Income & Expenditure Account**

	<b><u>Total</u></b>	<b><u>General Fund</u></b>	<b><u>Campaigning Fund</u></b>	<b><u>2021</u></b>
At 1 January 2022	88976	76339	12637	70758
Surplus/[Deficit] for Year	[8561]	3866	[12427]	18218
At 31 December 2022	<u>80415</u>	<u>80205</u>	<u>210</u>	<u>88976</u>

**SCOTTISH BORDERS**  
**CONSERVATIVE & UNIONIST ASSOCIATION**

**Accounts**

**Year to 31 December 2022**

**Declaration**

I, the Registered Treasurer, confirm that the foregoing Statement of Accounts has been prepared in accordance with guidance issued by the Electoral Commission and is correct to the best of my knowledge. In addition, I confirm that these accounts have been approved by the Officers of the Association.

Rebecca Fraser

22 April 2023



**INDEPENDENT EXAMINERS REPORT**  
**TO THE SCOTTISH BORDERS**  
**CONSERVATIVE & UNIONIST ASSOCIATION**

In accordance with the engagement letter dated 17 May 2018 and, in order to assist you to fulfil your duties under the Electoral Commission and the Political Elections Referendums Act 2000, we have examined the financial statements of the Association, which comprise the Balance Sheet, Income and Expenditure Account and the related notes, and confirm that they are in agreement with the records and information and explanations given to us.

The Report is made to the Association's Committee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might examine the financial statement submitted to us, report to the Association's Committee that we have done so and state those matters that we have agreed to state in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Association and the Association's Committee, as a body, for our work or for this report.

We have carried out this engagement in accordance with the technical guidance issued by the Institute of Chartered Accountants of England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the examination of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason we have not verified the accuracy or completeness of the accounting records or information and explanations given to us and we do not therefore express any opinion on the financial statements.

GREAVES, WEST & AYRE  
CHARTERED ACCOUNTANTS

[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]

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**Accounts**

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**Declaration**

I, the Registered Treasurer, confirm that the foregoing Statement of Accounts has been prepared in accordance with guidance issued by the Electoral Commission and is correct to the best of my knowledge. In addition, I confirm that these accounts have been approved by the Officers of the Association.



Rebecca Fraser

*22nd April 2023*

22 April 2023