

REGISTERED COMPANY NUMBER: SC200827 (Scotland)
REGISTERED CHARITY NUMBER: SC029475

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2019
FOR**

THE SOUTHERN UPLANDS PARTNERSHIP

THE SOUTHERN UPLANDS PARTNERSHIP
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FOR THE YEAR ENDED 31ST MARCH 2019

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THE SOUTHERN UPLANDS PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2019. 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 (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Southern Uplands Partnership has now been going for 18 years. Much has changed over that time, but our remit and objectives have remained the same. Our charitable objects are:

(a) to promote and advance education of the public about working and living sustainably in the Southern Uplands of Scotland (being generally the hills stretching from coast to coast across Southern Scotland, the northern boundary of which is the Central Lowlands of Scotland, and the southern boundary of which is the border between Scotland and England), either independently and/or in association with Local Authorities, voluntary organisations and local residents; and

(b) to guide and encourage the integration of environmental, social and economic land use policies, the sustainable use and management of land and water and other relevant activities in the Southern Uplands of Scotland so that they are compatible with considerations of the environment and local communities; and

(c) to promote, protect and conserve the biodiversity of the Southern Uplands of Scotland for the benefit of society.

Activities for achieving objectives

The Partnership has continued to play an important role in debates on the future of land use in South Scotland, specifically discussions on Scottish Land Use Strategy, SRDP reform and the new Economic Partnership. We have also played a role in a number of local initiatives relating to tourism, renewable energy, access and conservation. We have continued to produce regular e-newsletters and maintained the website.

Volunteers

The company is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising.

THE SOUTHERN UPLANDS PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Equestrian Tourism - Ride Scotland's Horse Country

Ride Scotland's Horse Country employs a full time officer who is working with accommodation businesses across the Borders and promoting opportunities for visitors to ride across the region and improving routes and signage. We have worked with local riders, film-makers and musicians to make a promotional video which you can see on the website www.ridescottishborders.com

Galloway and Southern Ayrshire UNESCO Biosphere

SUP provides a management service to the Biosphere project and employs a number of project staff. Almost 300 individuals, businesses and organisations have now committed to the Proud Supporters Charter. Over 120 of them are businesses and this has led to the launch of the first UNESCO Biosphere Certification Scheme in the UK for businesses that can demonstrate a true commitment to the Biosphere ethos. We also have four established Biosphere Communities and a number of others who are actively engaging with the various highway authorities on the installation of village signs so that they too can use the UNESCO Biosphere designation to celebrate and promote their communities.

We are optimistic for the future and believe that our UNESCO Biosphere has much to offer both the people who live and work here and the many visitors we welcome each year.

Key to the future is working together, listening to each other and seeking mutually supportive solutions that will benefit not just us, but also our children and grandchildren. Find out more at <http://www.gsabiosphere.org.uk/>

SHAPE - Sustainable Heritage Areas: Partnerships for Ecotourism

SHAPE is a €1.5 million three-year project (2017-2020) funded by the European Commission's Northern Periphery and Arctic Programme. SHAPE is intended to enable authorities, businesses and communities to develop innovative ecotourism initiatives which preserve local, natural and cultural assets and generate economic value.

In our Biosphere the SHAPE project has provided funding for a Biosphere Project Officer, working two days a week, who has focused on Glentroll and the wider Cree Valley, bringing together interested parties from the community, local businesses and agencies, to identify the special features and opportunities the area offers and how they can be used to develop new tourism experiences.

PLACE in the Biosphere

Led by the Southern Uplands Partnership on behalf of Galloway and Southern Ayrshire Biosphere (GSAB), PLACE (People Landscape Art Culture Environment) in the Biosphere is a £200k Heritage Lottery Fund project working with nine communities in three contrasting landscapes within the Galloway and Southern Ayrshire UNESCO Biosphere: the Borge Peninsula; the Wigtownshire Moors; and the Stinchar Valley.

PLACE is being delivered by two Project Officers who are supported by two eight-week duration intern placements in the summer of 2018 and 2019.

The Galloway Glens Biosphere Experience

Laura Davidson is our Project Officer, based at Kirkgunzeon. Laura is working with a range of businesses and stakeholders in the Galloway Glens to develop "authentic experiences" which could be sold to the visitor and diversify existing enterprises.

South West Scotland Environmental Information Centre (SWSEIC)

Guided by the Project Manager with support from a part time project officer, SWSEIC has provided a range of events to develop skills for volunteer wildlife recorders. In addition to the Where's Wildlife in Ayrshire training days, in summer 2018, SWSEIC worked in partnership with the National Plant Monitoring Scheme to deliver training in wild flower identification and NPMS survey methodology at sites in the Galloway and Southern Ayrshire Biosphere where coverage for the national scheme was poor.

THE SOUTHERN UPLANDS PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Where's Wildlife in Ayrshire?

The Where's Wildlife in Ayrshire? (WWIA) project (supported by The Scottish Government and the European Union Ayrshire LEADER 2014-2020 programme, the Heritage Lottery Fund and all three Ayrshire local authorities) came to a close in December 2018. WWIA was a two-year project which encouraged people throughout the region to get involved in wildlife recording and help to create a focal point for local environmental data.

South of Scotland Golden Eagle project

This five-year project started in December 2017, with five Project Officers employed by SUP. The project is being managed by Dr Cat Barlow from a base at Studio 1, Lindean Mill, Galashiels.

The first three eagles were released as part of the translocation process in early August 2018. The birds have now dispersed, but they are satellite-tagged so we know where they are. Find out more at <https://www.goldeneaglessouthofscotland.co.uk/>

Dumfriesshire East Community Benefit Group

In July 2017, Dumfriesshire East Community Benefit Group (DECBG) was registered as a Scottish Charitable Incorporated Organisation (SCIO) with OSCR, after commissioning SUP to assist with this process and the administration of the Ewe Hill 16 Fund, initially through to 2020. To date there have been three funding rounds and £455,648 has been paid out or committed to 37 projects ranging from improving local community halls to purchasing community vehicles. DECBG is now working with Consultants, Creetown Initiative, to develop a 20-year Community Action Plan for the area and SUP is helping explore the possibility of local communities taking a financial stake in a new windfarm.

Talla Hartfell Wild Land Area

Thanks to Scottish Natural Heritage and funding from Rewilding Britain, SUP has commissioned Scotland's Rural College (SRUC) to undertake a detailed economic study of the area around the Talla Hartfell Wild Land Area. Borders Forest Trust is already undertaking ecological restoration on its holdings that sit at the heart of this area - Carrifran and Talla and Gameshope. Our area of interest stretches from Moffat up towards Tweedsmuir, across to Glenlude in the Yarrow Valley and then across to the Etrick and back to Moffat. This review of the current economy will then be compared with an alternative scenario, based on an economy based much more on the wild nature of the environment, where recreation, conservation, ecosystem services, natural foods, renewable energy and well-being are to the fore. The resulting report will be made available to all stakeholders in the hope that some will want to take a more innovative approach to future land management and enterprise development.

Borders Energy Agency

A concerted effort was made during the year to secure funding to employ two Community Renewable Officers (one for the east and one for the west). We were successful in securing 50% funding from ScottishPower Energy Networks "Green Economy Fund", but we could not find anyone willing to match this, so we have had to decline the SPEN funding. This is of course is very frustrating, but we will try again if suitable funding becomes available. In the meantime, there are some exciting community renewable energy projects happening in the region - for example the Etrick and Yarrow Smart Grid study and the Hawick Electric Car Club.

Investment policy and performance

Cash deposits are reviewed regularly to ensure that a suitable rate of return is earned.

THE SOUTHERN UPLANDS PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2019

FINANCIAL REVIEW

Principal funding sources

The partnership considers each application on its relative merits and in conjunction with the objectives of the Partnership. Projects are only adopted in the context of prior funding availability to ensure that the Partnership is not placed in a restricted financial position.

Reserves policy

Unrestricted Funds

The Board's strategy on the financing of the Partnership is that Core Funding be sought from partners and used to fund core management and administration costs. These include costs not directly incurred in the management of current projects, and cover the significant proportion of the Partnership Manager's costs involved in discussions on potential projects which may not crystallise, and in research for funding sources for both potential and delivered projects.

The Board's strategy is to endeavour have a minimum of one year's core operational costs held in reserve, which is also critical in terms of cashflow for projects which are funded in arrears and where grant claims have to be submitted retrospectively.

During the past year net incoming resources amounted to £24,384 (2018, £11,220 net resources expended). Closing unrestricted funds amounted to £93,906 (2018, £69,522).

Restricted Funds

The funding for all projects is fully guaranteed before they start. However, much of this funding can only be claimed retrospectively. Closing restricted amounted to £195,959 (2018, £200,210).

FUTURE PLANS

The Partnership has grown over the past year, and looks set to grow further in the year ahead.

We are increasingly being seen by partners as a vehicle for delivering services and we now plan to establish a trading-arm for the charity. This will allow us to undertake additional contract work as a way of generating funds to help with the running costs of the charity. The new company will be called Southern Uplands Partnership Services Ltd and it will be wholly-owned by the SUP. We already have two contracts lined up for the new company; Loch Ken Alive and Criffel Footpath both of which will start in the year ahead and we hope will be the first of many.

Linked to this and in recognition of having been in existence for 20 years, we are carrying-out a review of our constitution and we will be proposing some changes at the AGM in October. We are also reviewing the way we manage membership.

Project wise, several projects will continue throughout the year (Golden Eagles, SWSEIC, Wild Land, Biosphere) while Ride Scotland's Horse Country and Galloway Glens Biosphere Experiences are both due to be completed, although we are working very hard to find ways of keeping them both going.

The difficult economic climate, the Brexit uncertainty and the increasingly obvious impacts of climate change are all of concern but are also forces for change. The new Enterprise Agency is another opportunity to introduce a different approach and the SUP will do all it can to promote sustainable developments that benefit our environment, our communities and our economy.

THE SOUTHERN UPLANDS PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The company, which is a recognised charity in Scotland, is a charitable company limited by guarantee and was set up by a Memorandum of Association on 19th October 1999.

There have been no changes in the objectives since the last annual report.

Method of appointment or election of directors

The management of the company is the responsibility of the Directors who are elected and co-opted under the terms of the Memorandum and Articles of Association.

Organisational structure

The Directors of the company during the period are shown on page 6. New Directors are elected annually at the Annual General Meeting by a process of nomination.

The Directors meet on a regular basis to review and administer the operations of the Partnership. A partnership manager is delegated to administer the daily operational matters and to line manage the Partnership's employees.

Company formation/development

- The Directors have on 22 August 2018 (including AGM), 5 December 2018 and 24 April 2019.
- During the year, Working Group meetings were held on 19 May 2018, 27 June 2018, 7 November 2018 and 19 March 2019.
- The website is in the process of being upgraded.
- Core and Project grant applications and claims were made to a number of funding bodies.

Related parties

A S Crichton (Trustee) received rent from The Southern Uplands Partnership amounting to £3,780 for costs relating to the SWSEIC project. These premises are owned by A S Crichton. (2018, £3,780).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC200827 (Scotland)

Registered Charity number

SC029475

Registered office

Studio 2
Lindean Mill
Galashiels
TD1 3PE

THE SOUTHERN UPLANDS PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

J P Thomas	- resigned 22.8.18
L A Fitzpatrick	- resigned 22.8.18
A S Crichton	- resigned 22.8.18
A J McNab	
C A Strang	
F J Watson	- resigned 22.8.18
Dr E A Brooks	- resigned 22.8.18
S E Beattie-Smith	- resigned 22.8.18
B A Ashrowan	
Dr C J Miles	
M C Rowley	
K Hagmann	
Dr J Mitchell	- appointed 22.8.18
Professor D J Roberts	- appointed 22.8.18
Ms S L Macdonald	- appointed 22.8.18
Mrs L A Jobes	- appointed 22.8.18

Company Secretary

J & H Mitchell, W.S.

Senior Statutory Auditor

Alister Biggar

Auditors

JRW

Chartered Accountants &

Statutory Auditor

19 Buccleuch Street

Hawick

Roxburghshire

TD9 0HL

Solicitors

J & H Mitchell, W.S.

51 Atholl Road

Pitlochry

PH16 5BU

Treasurer

C A Anderson

Honorary President

Mrs B. M. Kelly, CBE

MEMBERS' LIABILITY

The Directors of the company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

THE SOUTHERN UPLANDS PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2019

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Southern Uplands Partnership for the purposes of company law) 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).

Company law 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 those 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;
- make judgements and estimates that are reasonable and prudent;
- 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 to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, JRW, were appointed during the year and will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2nd October 2019 and signed on its behalf by:

.....
A J McNab - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF THE SOUTHERN UPLANDS PARTNERSHIP

Opinion

We have audited the financial statements of The Southern Uplands Partnership (the 'charitable company') for the year ended 31st March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2019 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF THE SOUTHERN UPLANDS PARTNERSHIP

Opinions on other matters prescribed by the Companies Act 2006

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
THE SOUTHERN UPLANDS PARTNERSHIP**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alister Biggar (Senior Statutory Auditor)
for and on behalf of JRW
Chartered Accountants &
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

Date:

THE SOUTHERN UPLANDS PARTNERSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2019**

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10,562	1,266	11,828	10,161
Charitable activities	5				
Projects		75,750	606,330	682,080	371,903
Other trading activities	3	12,722	-	12,722	14,621
Investment income	4	<u>2,281</u>	<u>-</u>	<u>2,281</u>	<u>3,833</u>
Total		101,315	607,596	708,911	400,518
 EXPENDITURE ON					
Raising funds					
Other trading activities	6	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
		6,000	-	6,000	6,000
 Charitable activities					
Projects	7	<u>70,931</u>	<u>611,847</u>	<u>682,778</u>	<u>467,467</u>
Total		76,931	611,847	688,778	473,467
 NET INCOME/(EXPENDITURE)					
		24,384	(4,251)	20,133	(72,949)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>69,522</u>	<u>200,210</u>	<u>269,732</u>	<u>342,681</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>93,906</u></u>	<u><u>195,959</u></u>	<u><u>289,865</u></u>	<u><u>269,732</u></u>

The notes form part of these financial statements

THE SOUTHERN UPLANDS PARTNERSHIP

**BALANCE SHEET
AT 31ST MARCH 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	14	72	96
CURRENT ASSETS			
Debtors	15	266,980	140,679
Cash at bank		<u>86,026</u>	<u>156,900</u>
		353,006	297,579
CREDITORS			
Amounts falling due within one year	16	(63,213)	(27,943)
		<u>289,793</u>	<u>269,636</u>
NET CURRENT ASSETS			
		<u>289,793</u>	<u>269,636</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		289,865	269,732
		<u>289,865</u>	<u>269,732</u>
NET ASSETS			
		<u>289,865</u>	<u>269,732</u>
FUNDS	18		
Unrestricted funds		93,907	69,522
Restricted funds		<u>195,958</u>	<u>200,210</u>
TOTAL FUNDS		<u>289,865</u>	<u>269,732</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 2nd October 2019 and were signed on its behalf by:

.....
A J McNab -Trustee

.....
Dr C J Miles -Trustee

The notes form part of these financial statements

THE SOUTHERN UPLANDS PARTNERSHIP

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2019**

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(70,918)</u>	<u>(49,483)</u>
Net cash provided by (used in) operating activities		<u>(70,918)</u>	<u>(49,483)</u>
Cash flows from investing activities:			
Interest received		<u>44</u>	<u>89</u>
Net cash provided by (used in) investing activities		<u>44</u>	<u>89</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(70,874)	(49,394)
Cash and cash equivalents at the beginning of the reporting period		<u>156,900</u>	<u>206,294</u>
Cash and cash equivalents at the end of the reporting period		<u><u>86,026</u></u>	<u><u>156,900</u></u>

The notes form part of these financial statements

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2019**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019	2018
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	20,133	(72,949)
Adjustments for:		
Depreciation charges	24	32
Interest received	(44)	(89)
(Increase)/decrease in debtors	(126,301)	18,459
Increase in creditors	<u>35,270</u>	<u>5,064</u>
Net cash provided by (used in) operating activities	<u>(70,918)</u>	<u>(49,483)</u>

THE SOUTHERN UPLANDS PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Income from government and other grants, whether 'capital' or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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 cost 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.

Governance costs

Governance costs are those incurred in connection with the administration of the company and compliance with constitutional and statutory requirements.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. The charity identify the costs which relate to its support functions and then identify those which relate to the governance function. Having identified its governance costs, the remaining support costs together with governance are apportioned to the key charitable activities undertaken in the year.

Tangible fixed assets

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

All assets costing more than £500 are capitalised.

THE SOUTHERN UPLANDS PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2019

1. ACCOUNTING POLICIES - continued

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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

Investment income, gains and losses are allocated to the appropriate fund.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. More information on volunteers contribution to the charity is detailed in the Report of the Trustees.

Company status

The company is a company limited by guarantee. The members of the company are the Directors named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	<u>11,828</u>	<u>10,161</u>

3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Memberships	3,775	2,363
Consultancy fees	<u>8,947</u>	<u>12,258</u>
	<u>12,722</u>	<u>14,621</u>

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

4. INVESTMENT INCOME

	2019	2018
	£	£
Rents received	2,237	3,744
Deposit account interest	<u>44</u>	<u>89</u>
	<u>2,281</u>	<u>3,833</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2019	2018
	Activity	£	£
Sundry income	Projects	22,368	30,916
Grants	Projects	<u>659,712</u>	<u>340,987</u>
		<u>682,080</u>	<u>371,903</u>

Grants received, included in the above, are as follows:

		2019	2018
		£	£
Core Grants		74,518	70,414
Project Grants		<u>585,194</u>	<u>270,573</u>
		<u>659,712</u>	<u>340,987</u>

6. OTHER TRADING ACTIVITIES

		2019	2018
		£	£
Staff costs		5,250	5,250
Overheads		<u>750</u>	<u>750</u>
		<u>6,000</u>	<u>6,000</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs	Totals
	(See note 8)	(See note 9)	
	£	£	£
Projects	<u>658,731</u>	<u>24,047</u>	<u>682,778</u>

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2019	2018
	£	£
Staff costs	409,328	221,364
Project costs	239,903	218,795
Insurance	188	338
Rent	<u>9,312</u>	<u>3,579</u>
	<u>658,731</u>	<u>444,076</u>

9. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Projects	<u>17,327</u>	<u>6,720</u>	<u>24,047</u>

Support costs, included in the above, are as follows:

	2019	2018
	Projects	Total
	£	activities £
Travel	3,706	3,343
Insurance	509	676
Rent	7,644	7,617
Telephone	1,143	1,160
Printing and stationery	200	253
Other admin costs	3,381	5,270
Payroll fees	720	720
Depreciation of tangible and heritage assets	24	32
Wages	2,400	2,400
Auditors' remuneration	2,400	-
Accountancy	<u>1,920</u>	<u>1,920</u>
	<u>24,047</u>	<u>23,391</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Auditors' remuneration	2,400	-
Depreciation - owned assets	24	32
Pension costs	<u>27,443</u>	<u>15,344</u>

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2019 nor for the year ended 31st March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2019 nor for the year ended 31st March 2018.

12. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	359,973	198,097
Social security costs	29,562	15,573
Other pension costs	<u>27,443</u>	<u>15,344</u>
	<u>416,978</u>	<u>229,014</u>

The average monthly number of employees during the year was as follows:

	2019	2018
Management and administration	3	3
Project staff	<u>12</u>	<u>4</u>
	<u>15</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charitable company comprise the directors, project manager, project officer and senior administrator. None of the directors were remunerated for their duties as directors during the year. The total employee benefits of the key management personnel of the charitable company during the year were £109,580 (2018, £98,032).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,001	160	10,161
Charitable activities			
Projects	72,800	299,103	371,903
Other trading activities	14,621	-	14,621
Investment income	<u>3,814</u>	<u>19</u>	<u>3,833</u>
Total	101,236	299,282	400,518

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	6,000	-	6,000
Charitable activities			
Projects	<u>106,456</u>	<u>361,011</u>	<u>467,467</u>
Total	112,456	361,011	473,467
	-----	-----	-----
NET INCOME/(EXPENDITURE)	(11,220)	(61,729)	(72,949)
Transfers between funds	<u>(1,388)</u>	<u>1,388</u>	<u>-</u>
	-----	-----	-----
Net movement in funds	(12,608)	(60,341)	(72,949)
RECONCILIATION OF FUNDS			
Total funds brought forward	82,130	260,551	342,681
	-----	-----	-----
TOTAL FUNDS CARRIED FORWARD	<u><u>69,522</u></u>	<u><u>200,210</u></u>	<u><u>269,732</u></u>

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2018 and 31st March 2019	<u>10,262</u>	<u>658</u>	<u>10,920</u>
DEPRECIATION			
At 1st April 2018	10,166	658	10,824
Charge for year	<u>24</u>	<u>-</u>	<u>24</u>
At 31st March 2019	<u>10,190</u>	<u>658</u>	<u>10,848</u>
NET BOOK VALUE			
At 31st March 2019	<u><u>72</u></u>	<u><u>-</u></u>	<u><u>72</u></u>
At 31st March 2018	<u><u>96</u></u>	<u><u>-</u></u>	<u><u>96</u></u>

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	99,675	140,679
Accrued income	<u>167,305</u>	<u>-</u>
	<u>266,980</u>	<u>140,679</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other creditors and accruals	34,986	27,943
Deferred income	<u>28,227</u>	<u>-</u>
	<u>63,213</u>	<u>27,943</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
Fixed assets	72	-	72	96
Current assets	98,977	254,029	353,006	297,579
Current liabilities	<u>(5,142)</u>	<u>(58,071)</u>	<u>(63,213)</u>	<u>(27,943)</u>
	<u>93,907</u>	<u>195,958</u>	<u>289,865</u>	<u>269,732</u>

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

18. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
SUP Core Funding	69,522	24,385	-	93,907
Restricted funds				
Red Squirrels in South Scotland	6,238	-	-	6,238
Black Grouse Project	10,740	(9,219)	-	1,521
SWSEIC	236	1,135	-	1,371
Biosphere Special Projects	7,257	-	(7,048)	209
Biosphere Development	6,606	(6,606)	-	-
Biosphere Events	51,005	(7,533)	-	43,472
Wild Film Festival	5,032	-	-	5,032
Where's Wildlife in Ayrshire	23,478	(23,478)	-	-
SHAPE	49,521	(10,626)	-	38,895
D & G Environmental Projects	10,000	-	-	10,000
South of Scotland Golden Eagle Project (Delivery)	(1,252)	37,372	(35,750)	370
Ride Scotland's Horse Country	16,402	(17,909)	-	(1,507)
PLACE in the Biosphere	4,780	6,947	7,048	18,775
Borders Community Broadband Development	2,055	-	-	2,055
Equestrian Tourism Access Works	2,327	1,606	-	3,933
South of Scotland Golden Eagle Project (Years 3-5)	5,785	23,347	35,750	64,882
Galloway Glens Biosphere	-	712	-	712
	<u>200,210</u>	<u>(4,252)</u>	-	<u>195,958</u>
TOTAL FUNDS	<u>269,732</u>	<u>20,133</u>	-	<u>289,865</u>

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
SUP Core Funding	101,315	(76,930)	24,385
Restricted funds			
Black Grouse Project	-	(9,219)	(9,219)
SWSEIC	46,969	(45,834)	1,135
Biosphere Development	-	(6,606)	(6,606)
Where's Wildlife in Ayrshire	6,252	(29,730)	(23,478)
SHAPE	24,116	(34,742)	(10,626)
Galloway & South Ayrshire Biosphere	46,037	(46,037)	-
South of Scotland Golden Eagle Project (Delivery)	303,344	(265,972)	37,372
Ride Scotland's Horse Country	27,097	(45,006)	(17,909)
PLACE in the Biosphere	73,021	(66,074)	6,947
Equestrian Tourism Access Works	1,666	(60)	1,606
South of Scotland Golden Eagle Project (Years 3-5)	23,347	-	23,347
Galloway Glens Biosphere	22,707	(21,995)	712
SoSEP Events	33,040	(33,040)	-
Biosphere Events	-	(7,533)	(7,533)
	<hr/>	<hr/>	<hr/>
	607,596	(611,848)	(4,252)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>708,911</u>	<u>(688,778)</u>	<u>20,133</u>

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted Funds				
SUP Core Funding	82,130	(11,220)	(1,388)	69,522
Restricted Funds				
Red Squirrels in South Scotland	6,238	-	-	6,238
Black Grouse Project	5,530	5,210	-	10,740
SWSEIC	2,538	(2,302)	-	236
Biosphere Special Projects	7,257	-	-	7,257
Biosphere Development	64,563	(57,957)	-	6,606
Biosphere Events	88,934	(37,929)	-	51,005
EuroRural Tourism	-	(1,388)	1,388	-
Wild Film Festival	4,111	921	-	5,032
Where's Wildlife in Ayrshire	19,201	4,277	-	23,478
SHAPE	54,500	(4,979)	-	49,521
Ettrick School Project	(2,321)	2,321	-	-
D & G Environmental Projects	10,000	-	-	10,000
South of Scotland Golden Eagle Project (Delivery)	-	(1,252)	-	(1,252)
Ride Scotland's Horse Country	-	16,402	-	16,402
PLACE in the Biosphere	-	4,780	-	4,780
Borders Community Broadband Development	-	2,055	-	2,055
Equestrian Tourism Access Works	-	2,327	-	2,327
South of Scotland Golden Eagle Project (Years 3-5)	-	5,785	-	5,785
	<u>260,551</u>	<u>(61,729)</u>	<u>1,388</u>	<u>200,210</u>
TOTAL FUNDS	<u><u>342,681</u></u>	<u><u>(72,949)</u></u>	<u><u>-</u></u>	<u><u>269,732</u></u>

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
SUP Core Funding	101,236	(112,456)	(11,220)
Restricted funds			
Black Grouse Project	6,000	(790)	5,210
SWSEIC	39,159	(41,461)	(2,302)
Biosphere Development	(230)	(57,727)	(57,957)
Biosphere Events	-	(37,929)	(37,929)
EuroRural Tourism	(1,388)	-	(1,388)
Wild Film Festival	4,017	(3,096)	921
Where's Wildlife in Ayrshire	39,647	(35,370)	4,277
SHAPE	15,132	(20,111)	(4,979)
Ettrick School Project	2,531	(210)	2,321
Galloway & South Ayrshire Biosphere	61,195	(61,195)	-
South of Scotland Golden Eagle Project (Delivery)	58,299	(59,551)	(1,252)
Ride Scotland's Horse Country	29,744	(13,342)	16,402
PLACE in the Biosphere	5,000	(220)	4,780
Borders Community Broadband Development	21,141	(19,086)	2,055
Equestrian Tourism Access Works	2,427	(100)	2,327
South of Scotland Golden Eagle Project (Years 3-5)	<u>16,608</u>	<u>(10,823)</u>	<u>5,785</u>
	299,282	(361,011)	(61,729)
TOTAL FUNDS	<u>400,518</u>	<u>(473,467)</u>	<u>(72,949)</u>

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
SUP Core Funding	82,130	13,165	(1,388)	93,907
Restricted funds				
Red Squirrels in South Scotland	6,238	-	-	6,238
Black Grouse Project	5,530	(4,009)	-	1,521
SWSEIC	2,538	(1,167)	-	1,371
Biosphere Special Projects	7,257	-	(7,048)	209
Biosphere Development	64,563	(64,563)	-	-
Biosphere Events	88,934	(45,462)	-	43,472
EuroRural Tourism	-	(1,388)	1,388	-
Wild Film Festival	4,111	921	-	5,032
Where's Wildlife in Ayrshire	19,201	(19,201)	-	-
SHAPE	54,500	(15,605)	-	38,895
Ettrick School Project	(2,321)	2,321	-	-
D & G Environmental Projects	10,000	-	-	10,000
South of Scotland Golden Eagle Project (Delivery)	-	36,120	(35,750)	370
Ride Scotland's Horse Country	-	(1,507)	-	(1,507)
PLACE in the Biosphere	-	11,727	7,048	18,775
Borders Community Broadband Development	-	2,055	-	2,055
Equestrian Tourism Access Works	-	3,933	-	3,933
South of Scotland Golden Eagle Project (Years 3-5)	-	29,132	35,750	64,882
Galloway Glens Biosphere	-	712	-	712
	<u>260,551</u>	<u>(65,981)</u>	<u>1,388</u>	<u>195,958</u>
TOTAL FUNDS	<u><u>342,681</u></u>	<u><u>(52,816)</u></u>	<u><u>-</u></u>	<u><u>289,865</u></u>

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
SUP Core Funding	202,551	(189,386)	13,165
Restricted funds			
Black Grouse Project	6,000	(10,009)	(4,009)
SWSEIC	86,128	(87,295)	(1,167)
Biosphere Development	(230)	(64,333)	(64,563)
EuroRural Tourism	(1,388)	-	(1,388)
Wild Film Festival	4,017	(3,096)	921
Where's Wildlife in Ayrshire	45,899	(65,100)	(19,201)
SHAPE	39,248	(54,853)	(15,605)
Ettrick School Project	2,531	(210)	2,321
Galloway & South Ayrshire Biosphere	107,232	(107,232)	-
South of Scotland Golden Eagle Project (Delivery)	361,643	(325,523)	36,120
Ride Scotland's Horse Country	56,841	(58,348)	(1,507)
PLACE in the Biosphere	78,021	(66,294)	11,727
Borders Community Broadband Development	21,141	(19,086)	2,055
Equestrian Tourism Access Works	4,093	(160)	3,933
South of Scotland Golden Eagle Project (Years 3-5)	39,955	(10,823)	29,132
Galloway Glens Biosphere	22,707	(21,995)	712
SoSEP Events	33,040	(33,040)	-
Biosphere Events	-	(45,462)	(45,462)
	<u>906,878</u>	<u>(972,859)</u>	<u>(65,981)</u>
TOTAL FUNDS	<u>1,109,429</u>	<u>(1,162,245)</u>	<u>(52,816)</u>

Unrestricted Funds - Funds held for the general core part of the charity which do not hold any restrictions.

Restricted Funds - Relates to all current projects being managed by The Southern Uplands Partnership which are all shown separately due to donor restrictions and monitoring of the progress of each individual project.

Transfer of Funds - Relates to funding allocated between different phases of the same project.

19. OTHER FINANCIAL COMMITMENTS

The charitable company has future operating lease commitments of £4,684 relating to the lease at Lindean Mill and Studio 1, Dumfries.

THE SOUTHERN UPLANDS PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2019**

20. RELATED PARTY DISCLOSURES

A S Crichton (Trustee) received rent from The Southern Uplands Partnership amounting to £3,780 for costs relating to the SWSEIC project. These premises are owned by A S Crichton. (2018, £3,780).

THE SOUTHERN UPLANDS PARTNERSHIP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,828	10,161
Other trading activities		
Memberships	3,775	2,363
Consultancy fees	<u>8,947</u>	<u>12,258</u>
	12,722	14,621
Investment income		
Rents received	2,237	3,744
Deposit account interest	<u>44</u>	<u>89</u>
	2,281	3,833
Charitable activities		
Sundry income	22,368	30,916
Grants	<u>659,712</u>	<u>340,987</u>
	<u>682,080</u>	<u>371,903</u>
Total incoming resources	708,911	400,518
EXPENDITURE		
Other trading activities		
Wages	5,250	5,250
Overheads	<u>750</u>	<u>750</u>
	6,000	6,000
Charitable activities		
Wages	352,323	190,447
Social security	29,562	15,573
Pensions	27,443	15,344
Project costs	239,903	218,795
Insurance	188	338
Rent	<u>9,312</u>	<u>3,579</u>
	658,731	444,076
Support costs		

This page does not form part of the statutory financial statements

