Annual Accounts for 2023 (1st January to 31st December) - Modified Cash Basis [note 17]

Notes	Cash Flow	2023	2022
	Income	0.00	0
	Expenditure		
11	Info. Tech. (IT)	166.96	125.00
12	Membership Fees	50.00	50.00
	Professional Fees	50.00	130.20
	Over Payment	4.62	
	TOTAL Exp.	271.58	305.20
A	Year's surplus/deficit	-271.58	-305.20
	Cash Balances @ year start		
	Co-Op current A/C	12,122.94	12,428.14
A	Cash surplus/deficit	-271.58	-305.20
B	**TOTAL CASH**	11,851.36	12,122.94
	Closing Cash Balances		
	Co-Op current A/C	11,851.36	12,122.94
B	**TOTAL CASH**	11,851.36	12,122.94

Balance Sheet	2023	2022	Notes
Long Term Assets			
HCEGL shares	400.00	400.00	1
Office Equipment	40.00	40.00	2
Hawick Pounds	0.00	0.00	3
Credit Balances	630.00	630.00	4
Total L-T Assets	1,070.00	1,070.00	
Debtors (S-T assets)	4.62	0.00	6
Cash Balance	11,851.36	12,122.94	B
TOTAL ASSETS	12,925.98	13,192.94	C
Unrestricted Funds			
Liabilites	75.00	50.00	5
Heronhill Woodland	0.00	400.00	9
Teviot Orchard General	1,171.65	1,171.65	13
Un-allocated cash	3,671.91	3,568.49	7
Un-allocated L-T assets	440.00	440.00	8
Un-allocated S-T assets	4.62	0.00	
Total Unrestricted	5,363.18	5,630.14	D
Restricted Funds			
Printing	400.00	400.00	4
Room Hire	230.00	230.00	4
Teviot Orchard Pre-application	6,932.80	6,932.80	10
Total Restricted	7,562.80	7,562.80	
Total Unrestricted	5,363.18	5,630.14	D
TOTAL FUNDS	**12,925.98**	**13,192.94**	C

NOTES (for 2023)

1 HCEGL (Hawick Community Energy Group Ltd) community shares included at cost
2 Ancient laptop, monitor and cabinet to be sold 2nd-hand
3 Cache of currency of terminated LETS,
If some are sold that will be cash income for that year with the residue remaining at £0
4 In 2019 a £730 pre-payment for these facilities, part of which used in prior years.
The credit balances cannot be used otherwise.
5 Expenses incurred, to be paid in the next year. Independent examiner fees
6 Debtor - Treasurer to repay, due to excessive reimbursement of personally-paid I.T. expenses
7 The cash available for any purpose
8 If liquidated - the resulting cash is not allocated to any restricted fund (Shares & Office equip)
9 Residue of "Neighbourly Fund" Grant for acquisition of Heronhill Woodland for community benefit. This project aborted - balance converted to Un-allocated Fund.
10 For holding DTAS Grant for preapplication matters
Project almost certainly to be aborted, this underspend might need to be returned to funder
11 For A Greener hawick and Silverbuthall - £120: 1 year web hosting ; £46.96 for domain renewals
12 Development Trusts Association Scotland (DTAS)
13 For holding two grants (SEAD & Neighbourly), for general purposes of the Teviot Orchard project - almost certainly to be aborted. The Grants allow conversion of this resdue to Un-allocated Fund
17 for explainer - https://www.investopedia.com/terms/m/modified-cash-basis.asp

SEAD Grant for Fund: Teviot Orchard General				Neighbourly Grant for Fund: Teviot Orchard General			
	Year	Received	Spent		Year	Received	Spent
	2020	250.00	24.00		2020		
	2021		41.35		2021	1,000.00	0.00
	2022		13.00		2022		0.00
	2023	0.00	0.00		2023	0.00	0.00
Current Balance		**171.65**		**Current Balance**		**1,000.00**	
Overall Current Balance for Fund: Teviot Orchard General							1,171.65
Green Soots (DTAS) Grant for Fund: Teviot Orchard Pre-application				**Neighbourly Grant for Fund: Heronhill Community Woodland**			
	Year	Received	Spent		Year	Received	Reduced
	2020				2020		
	2021	7,000.00	0.00		2021	400.00	0.00
	2022		67.20		2022	0.00	0.00
	2023				2023	0.00	400.00
Current Balance		**6,932.80**		**Current Balance**		**0.00**	