

Trustees' Annual Report and Accounts  
for the year ending 31 July 2025

Rowland's (Selkirk) SCIO  
SC025811

**Rowland's (Selkirk) SCIO**

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for the year ending 31st July 2025**

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**Rowland's (Selkirk) SCIO**

**Reference and Administrative Details  
for the year ending 31st July 2025**

The trustees present their report and the financial statements for the charity for the year ended 31<sup>st</sup> July 2025.

**Trustees**                    Ed Strang Steel (Chairperson)  
                                     Kathleen Jackson (Secretary)  
                                     Joanna Smith  
                                     Amelia Caldwell  
                                     Chris Dolan (resigned 01/07/2025)  
                                     Nicholas de brug Whyte (appointed 08/04/2025, resigned 24/07/2025)

**Address**                    24-26 West Port  
                                     Selkirk  
                                     TD7 4DG

**Charity Number**        SC025811

## Rowland's (Selkirk) SCIO

### Report of the Trustees for the year ending 31st July 2025

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Rowland's (Selkirk) 'the charity' incorporated on 7th June 2010 (No SC379827) as a company limited by guarantee and a recognised Scottish Charity (No SC025811), governed by its Memorandum and Articles of Association. On 19th February 2019 Rowland's (Selkirk) converted to Rowland's (Selkirk) SCIO, A Scottish Charitable Organisation governed by its constitution, following approval by the members at the AGM in November 2018.

##### Appointment of Trustees

The Board of Trustees is appointed by the members of the SCIO. At each Annual General Meeting, all of the Trustees retire from office but are eligible for re-election. New Trustees take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives together with its day to day operations, in addition to clarifying their statutory responsibilities as Trustees of a charity. There is no fixed term for Trustees.

##### Organisational structure

The Trustees serve on a voluntary basis and are responsible for the charity's overall direction, its administration and financial affairs.

#### OBJECTIVES AND ACTIVITIES

The objects of the charity are:

- 1) to advance the education of young people aged between 12 and 25 years of age, who live or work in Selkirk and surrounding settlements, by developing their physical, mental and spiritual capacities so that they may grow to full maturity as individuals and members of society, without distinction as to race, ethnicity, gender, sexual orientation, ability, faith, political or religious beliefs.
- 2) to improve the conditions of life for young people in Selkirk and surrounding settlements by the provision of a leisure and recreational facility for the purpose of youth work.

#### ACHIEVEMENTS AND PERFORMANCE

This year has been another exciting time filled with opportunities for young people here at Rowlands.

Our staff team of Sue our Stepping Stones worker and Emily our youth worker continue to provide great opportunities for young people across the whole year. Thanks to Rhona our administrator to help with the organising of our back of house systems for coming on board as our administrator to help with the organizing of our back of house systems to make our everyday easier. Thank you and good luck to Alex who has left us to go to pastures new in Edinburgh. Thanks also to Susan our manager who works hard to support the staff team to have the resources and support that they need to have the best outcomes for the young people of Selkirk and surrounding areas.

We continue to work closely in partnership where possible with the high school and the new Transitions programme where we welcomed over 82 Primary 7's into Rowlands - thankfully though never all at the same time and this year for the first time we held a family fun day for all parents of P7 pupils where they got to take part in activities and meet our team.

Our school holiday programme continues to be well attended with a variety of home and away activities including, Edinburgh Lazer Combat, Bowling, A trip to the Edinburgh Carnival and we made our own TV advert in the Sky TV studios in Edinburgh. We have also doubled up with Beyond Earlston for bubble football and a beach trip to Coldingham Bay.

To support our partnership in the town we have taken a stall at the monthly farmers market and we partnered with the Souter Stormers to contribute our own crocheted own beehive as part of the display around town and the Haining. We've also had Sustainable Selkirk coming in to deliver a workshop on the Earth Hour program and we have in turn assisted in their October energy event providing Teas and Coffees.

We'd like to thanks all of the volunteers who help support the work of Rowlands – if this is through volunteering on our board of trustees to oversee the organization and make sure we are financially secure as well as the volunteer team who make themselves available to help and share their time and skills with the drop ins, our food redistribution on a Thursday and other group work.

A big thanks to our Youth committee of 4 members who have helped us with fund raisers and events, in and around Rowlands.

We continue to apply for funding to keep the lights on and the doors open and we are thankful for the investment this year from National Lottery Community Fund, Scottish Borders Council and Stepping Stones. From this investment we have been able to work alongside young people to develop the makers space to incorporate and bring together the 3d printing, media work and our Printersuarus which is our social enterprise where you can print a variety of items to order.

Although we don't directly deliver, we support the LGBT Youth Scotland and heroes of games night to provide more youth work opportunities here in our building.

We are forever grateful to those who donate a monthly amount to us. This money goes into our group work fund enabling us to purchase items to provide a variety of opportunities throughout the year. and we welcome any other contributions of financial donations or support to enable us to enrich our opportunity to young people

In the year ahead, we look forward to further development of all our existing projects extending our reach and including our membership.

We are always interested in meeting new people who can support us and give new opportunities to young people. If you want to find out more about what happens her at Rowlands and how you might get involved, feel free to dop by or have a look at our facebook and social media pages.

#### FINANCIAL REVIEW

The charity receipts are primarily from doantions and grants. Total receipts for the year were £102,489 (2024: £90,542). Payments in the year totalled £104,933 (2024: £71,032). This resulted in a deficit of £2,443 (2024 surplus od £19,510).

#### RESERVES POLICY

It is the policy of the charity to maintain unrestricted funds at a level that equates to approximately three months of unrestricted expenditure (the charity's core activity are mainly funded by restricted funds). Unrestricted funds held at 31st July 2025 amounted to £37,545 (2024: £45,210) which was acceptable to Trustees.

Signed:



Trustee

Ed Strang Steel (Chairperson)



Kathleen Jackson (Secretary)

Date:

9/9/25

## Rowland's (Selkirk) SCIO

Receipts and Payments Accounts  
for the year ending 31st July 2025

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
<b>Receipts</b>				
<u>Donations and Legacies</u>				
Donations received	3,935	612	4,547	3,775
Grants received (see note 2)	17,922	65,961	83,883	78,662
Young person contributions	-	196	196	273
<u>Other trading activities</u>				
Fundraising	1,112	-	1,112	462
Printasaurus	515	-	515	893
<u>Investment income</u>				
Rents received	3,575	-	3,575	4,225
Interest received	449	-	449	573
<u>Charitable activities</u>				
Use of premises	-	-	-	-
Tuck shop income	831	-	831	1,355
Food related income	7,064	-	7,064	-
<u>Other Income</u>				
Other Income - Gift Aid	318	-	318	326
<b>Total receipts</b>	<b>35,720</b>	<b>66,770</b>	<b>102,489</b>	<b>90,542</b>
<b>Payments</b>				
<u>Investment management costs</u>				
Property repairs	5,508	-	5,508	-
<u>Payments for Charitable activities</u>				
Wages	15,500	52,006	67,505	47,473
Pensions	-	750	750	572
Staff Training	319	-	319	-
Recruitment	137	-	137	-
Insurance	1,757	-	1,757	1,620
Heat, light & water	1,824	-	1,824	3,273
Telephone	1,163	-	1,163	1,185
General expenses / admin	1,543	2,976	4,519	1,390
Payroll costs	1,278	-	1,278	1,278
Tuck shop purchases	947	-	947	1,178
Youth activities	2,201	3,993	6,194	3,385
Travel costs	608	1,617	2,225	387
Food/kitchen purchases	3,352	47	3,399	-
Cleaning	603	-	603	86
Repairs & maintenance	1,996	-	1,996	1,968
Affiliation fees	941	108	1,049	1,404
IT costs	72	-	72	165
Fundraising Expenses	160	-	160	-
Support Fund	2,136	-	2,136	3,200
Volunteer Expenses	57	-	57	5
Staff Costs	185	36	220	917
Printasaurus purchases	380	-	380	888
Credit card charges	1	15	15	-
<u>Governance costs</u>				
Independent Examiner's fee	720	-	720	660
<b>Total payments</b>	<b>43,385</b>	<b>61,548</b>	<b>104,933</b>	<b>71,032</b>
Purchases of fixed assets	-	-	-	-
<b>Surplus/(Deficit) for year</b>	<b>(7,665)</b>	<b>5,222</b>	<b>(2,443)</b>	<b>19,510</b>
Transfers between funds	-	-	-	-
<b>Surplus/(Deficit) for year</b>	<b>(7,665)</b>	<b>5,222</b>	<b>(2,443)</b>	<b>19,510</b>

**Rowland's (Selkirk) SCIO**

**Statement of Balances  
for the year ending 31st July 2025**

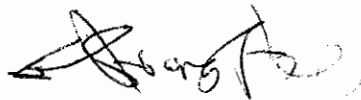
	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
<b>Funds reconciliation</b>				
Opening cash at bank and in hand	45,210	30,517	75,727	56,217
Surplus/(deficit) for year	(7,665)	5,222	(2,443)	19,510
Closing cash at bank and in hand for the year ending 31 July 2025	37,545	35,738	73,283	75,727
<b>Bank and cash in hand</b>				
Current account 1	29,540	17,584	47,125	46,675
Current account 2	8,005	18,154	26,158	29,052
Cash in hand	-	-	-	-
Closing cash at bank and in hand	37,545	35,738	73,283	75,727
<b>Other Assets - designated fund</b>				
Freehold Property - Youth Centre 24-26 West Port			83,300	83,300
Investment property- Flat 22d West Port			45,750	45,750
			129,050	129,050
<b>Assets - unrestricted fund</b>				
Gift aid			-	-
			-	-
<b>Liabilities - unrestricted fund</b>				
Independent examination fee			755	720
<b>Liabilities - designated fund</b>				
Flat deposit			-	-
			755	720

Approved by the Trustees on 8/9/25 and signed on their behalf

Trustee

**Ed Strang Steel (Chairperson)**

**Kathleen Jackson (Secretary)**




**Rowland's (Selkirk) SCIO****Notes to the Accounts  
for the year ending 31st July 2025****1. Basis of accounting**

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

**2. Nature and purpose of funds****(a) Unrestricted Funds****General Fund**

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted. During the year, Gift Aid of £318 was received and added to the fund. The closing balance on the fund was £22,627.

**Designated Property Fund**

Also included in unrestricted funds are funds set aside to finance major building repairs and development. During the year, £358 of rental income was added to the fund, while there were no repairs costs in the year. The closing balance of this designated fund was £14,818 (2024: £14,560).

**(b) Restricted Funds****CYPLG Fund**

This fund comprises of grants received from Scottish Borders Council towards the charity's staff costs. During the year grants of £9,602 were received and expenditure of £25,437 was incurred, £16,822 was transferred from Unrestricted funds leaving a closing balance of £987.

**Stepping Stones Fund**

This fund comprises of grants received from Youth Scotland for the project. During the year grants of £18,253 were received with expenditure of £14,470 incurred, leaving a closing balance of £1,958 on the fund after £1,825 was transferred from Unrestricted funds (2024: £24,565).

**Holiday Programme**

During the year, £7,393 was received from Scottish Borders Council for the Summer Holiday Programme with expenditure of £2,175 incurred, leaving a closing balance of £9,656 on the fund after £4,980 was transferred to other Restricted Funds.

**Weir Charitable Trust**

During the year, there were no transactions in relation to the fund other than the opening balance of £1,100 being transferred from Unrestricted Funds.

**Awards for All - National Lottery**

During the year, £30,382 was received from The National Lottery Community Fund for a future project of Rowlands. There were £13,346 in related expenses incurred, this leaves a closing balance of £23,140 after £13,896 was transferred from Unrestricted Funds. (2024: £20,000)

**CLLD Fund**

During the year, £1,140 was received for a future project of Rowlands. There were £6,120 in related expenses incurred, this leaves a closing balance of £0 after the £4,980 was transferred from Unrestricted Funds. (2024: £0)

**3. Designated Assets**

The designated assets shown on the Statement of Balances represent the nominal value of the charity's fixed assets (buildings, fixtures and fittings, computer equipment). The buildings were revalued on transfer of the assets from Selkirk Dry Bar Association to Rowland's (Selkirk) in 2011.

## Rowland's (Selkirk) SCIO

### Independent Examiner's Report for the year ending 31st July 2025

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 4 to 6.

#### Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act 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

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 audit opinion on the view given by the accounts.

#### Independent examiner's statement

In the course of my examination, no matter has come to my attention other than disclosed below

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

Signed by:  
  
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Sheryl Macaulay FCCA  
EQ Accountants Ltd  
Chartered Accountants  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

Dated: 23-10-2025 | 11:18 BST