

Trustees Annual Report
for
Kelso Men's Shed SCIO
for the period
to 30th June 2026

Scottish Charity No: SC047275

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Reference & Administrative Information

Charity Name: Kelso Men's Shed SCIO

Scottish Charity No: SC047275

The Charities Principal Address: 26-38 Roxburgh Street
KELSO
TD5 7DH

Charities Trustees on date off approval including office held:

Chairperson	Ian Fairnington from July 25
Treasurer	Stuart Smith from Dec 25
Secretary	Veronica Saunders from June 26
IT Manager	Nigel Cliffe from Oct 25
Trustee	Gordon Euman from July 25
Trustee	Anne Woodcock from June 26
Trustee	Patrick Stewart from June 26
Trustee	Ken Wolf from July 26

Names of other trustees during the period:

William Pratt
John Basstt
Robert Stathe
Brian Fairbairn
Jon Pritchard

Independent Examiner: Sue Bennett ACIE
21 Dounehill
JEDBURGH
TD8 6LJ

Bankers: Bank of Scotland
PO 1000
BX2 1LB

Structure, Governance & Management

Governing Document:

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered 27th March 2017. It has a two-tier structure with an Open Membership.

Trustee Recruitment & Appointment:

The Board of Charity Trustees (Also known as the management committee), meets every four weeks. Membership of the management committee is open to all members, with elections by the membership at the AGM. There is a minimum of three trustees and a maximum of eight trustees. The management committee can appoint members to vacancies up to a maximum of six and can also co-opt up to 2 non-members based on their skills in between AGMs.

Objectives & Activities

The Charities Charitable Purpose:

As set out in the 'Constitution' and 'The Charities and Trustee Investments (Scotland) Act 2005' the purpose(s) of Kelso Men's Shed SCIO are the following: -

- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended
- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

Summary of the main activities in relation to these objectives:

The charity's objectives in relation to the above are to provide recreational facilities and advance the social needs, health and well-being of men of all ages and backgrounds living in Kelso and surrounding areas, by:

- 1) Creating, developing and maintaining a facility namely a Men's Shed.
- 2) Offering opportunities for men in the Kelso area to meet and undertake creative, physical, purposeful and recreational activities of their choice.
- 3) Reducing isolation of men in the area, thus contributing to their physical and mental well-being.
- 4) Developing the capacity of the men in the Kelso area to share their skills and knowledge with others in the community.

Achievement & Performance to June 2026

In October the shed nearly had to close down due to a lack of volunteers coming forward to be on the committee or on duty. Fortunately, we were able to recruit a new committee and get it fully operational by the beginning of December. Since then, the new committee has been busy catching up and dealing with the administration needed to keep the shed open.

We set about decluttering and reorganising the spaces. Making the premises safer, more welcoming and freeing up workspace. Luckily, we managed to recruit a fantastic set volunteer, who have done a brilliant job in not just maintaining our hours of opening, but almost doubling them from 6 to 11 sessions week by opening in afternoons, weekends and evenings.

Our membership has increased from 195 last year to 230 and recorded attendance has improved by 17%.

In addition to that we have been raising significantly more funds by selling items in the shop, online sales and by making items to order. Detailed figures are in the financial report. As well as increasing our sales on line, we have been also increased our online presence with more posts about what we are doing on Facebook.

We have had several successful projects making things for the community. Just recently members were at the High-School helping the kids to make bird boxes. We have also helped fix bird boxes for the Swift group. Before then a team made planters for Ednam village to a tight deadline. Currently there is an order of planters for Heiton in progress. We had a fantastic arts and craft fair. Boiler suits were swapped for smart jackets and it all looked very fancy! Visitors commented that they particularly enjoyed talking to members about the work on display.

We are currently involved with new project at Heatherslaw Mill. Renovating a mill barrel with hand tools.

Members have made posts in WhatsApp groups, on Facebook and commented in person that there is a good, friendly atmosphere in the shed. This is how we hope to continue achieving our primary aim, which is to support people's mental health and social well-being.

Financial Review

Statement of Reserves Policy:

The Trustees aim to maintain a working reserve of 3 to 6 months running costs.

Details of any deficit:

There is no financial deficit this year.

Details of Donated Facilities & Services:

The Charity benefits from the time given by all the Trustees to the running of the Charity, including monitoring, supervision and meeting times.

Statement of Trustees Responsibilities

The members of the Charity must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Charity during the financial year. The members of the Charity are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Ian Fairnington
Chairperson

Dated:

Receipts & Payments Account Year Ended 30th June 2026

Receipts & Payments Account	Notes	Un Restricted	Restricted Funds	Total 2026	Total 2025
Receipts					
Donations		0.00	0.00	0.00	3,533.64
Other Charitable Activities	1	15,677.95	0.00	15,677.95	9,414.99
Grants	2	0.00	500.00	500.00	6,800.00
Bank Interest		1,940.00	0.00	1,940.00	1,637.72
Total Receipts		17,617.95	500.00	18,117.95	21,386.35
Payments					
Expenses from Charitable Activities	3	3,678.69	627.23	4,305.92	10,596.98
Independent Examination		175.00	0.00	175.00	175.00
Total Payments		3,853.69	627.23	4,480.92	10,771.98
Net Receipts/(Payments)		13,764.26	(127.23)	13,637.03	10,614.37
Transfer between Funds		0.00	0.00		
Surplus/(Deficit) for Year		13,764.26	(127.23)	13,637.03	10,614.37

Statement of Balances As at 30 th June 2026	Un Restricted	Restricted Funds	Total 2026	Total 2025
Balances at Start of Year	60,028.95	127.23	60,156.18	49,541.81
Surplus/(Deficit) for Year	13,764.26	(127.23)	13,637.03	10,614.37
Balances at End of Year	73,793.21	0.00	73,793.21	60,156.18

Other Assets				
See note			31,598	31,598

Liabilities
No Outstanding Liabilities

Financial Statements approved by the Charity and signed on its behalf by:

Signed:
Stuart Smith - Treasurer

Dated:

Notes to the Accounts

	2026	2025
1. Other Charitable Activities		
Sale of Manufactured & Donated Items	15,677.95	9,414.99
	£15,677.95	£9,414.99
2. Grants		
Berwickshire Charity	500.00	0.00
Scottish Borders Council	0.00	6,800.00
	£500.00	£6,800.00
3. Expenses from Charitable Activity		
Broadband & IT Costs	482.55	390.66
Window Cleaning	0.00	148.00
Cleaning Items	288.80	18.62
Stationery	0.00	9.99
Web Domain	0.00	8.99
Insurance	900.76	828.40
Bank Charges	40.47	0.00
Repairs Replace & Improvements	551.55	0.00
Health & Safety	324.71	0.00
Training	100.78	0.00
Tea Break	45.40	0.00
Machinery, Tools, Materials etc	1,570.90	9,192.32
	£4,305.92	£10,596.98

4. Trustee Remuneration and Related Party Transactions

The Trustees did not receive any remuneration or expenses during the year.

5. Nature & Purpose of Funds

The statements of account for the year show the financial figures for the Charity. Grants received are restricted for the sole use of the Charity and its running costs.

The balance of funds is made up of the following:

Bank of Scotland – Treasurers Account	21,724.41
Chairty Bank – (Acc Number 10112304)	51,940.00
Sum Up (Balance Due)	128.80
Total	£73,793.21

Notes to the Accounts cont'd

6. Assets of Kelso Men's Shed SCIO as at 30th June 2026

Opening Balance 1 st July 25	31,598
Additions 2026	0
Closing Balance as at 30 th June 26	31,598

Independent Examiner's Report on the Accounts

Report to the trustees of Kelso Men's Shed SCIO
Registered charity number SC047275
On the accounts of the charity for the period to 30th June 2026
Set out on Pages 7 to 8

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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

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: *Sue Bennett*

Sue Bennett 21 Dounehill Jedburgh TD 8 6LJ

Date:

Relevant professional qualification(s) or body:

ACIE & Dip Business & Finance