

THE BERNAT KLEIN FOUNDATION

REGISTERED CHARITY NUMBER: SC048002

UNAUDITED ANNUAL ACCOUNTS

FOR THE YEAR 1ST JANUARY 2025 - 31ST DECEMBER 2025

THE BERNAT KLEIN FOUNDATION
REGISTERED CHARITY NUMBER SC048002

CONTENTS OF THE FINANCIAL STATEMENTS
For the Period 1 January 2025 to 31 December 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5 to 6
Receipts and Payments Accounts	7
Statement of Balances	8
Notes to the Financial Statements	9 to 12

Bernat Klein Foundation

OSCR Annual Report: December 2024 – December 2025.

The Bernat Klein Foundation (BKF) continues to develop and deliver its charitable purpose in the promotion of Bernat Klein's artistic, cultural, and creative legacy. Since its launch in December 2017 the foundation has established itself as a catalyst in the creation of innovative collaborative projects, publication, and exhibitions. Through its existence the BKF has also significantly increased public engagement and understanding of Bernat Klein's work, which inspires contemporary thinking and practice in design and the visual arts.

Throughout 2025, the BKF Trustees continued to develop, manage and deliver the work of the foundation.

<https://www.bernatkleinfoundation.org/about>

The ongoing work of the Foundation continued to be presented, discussed, and noted at all Trustee Meetings and the BKF AGM.

BKF Activities that develop and promote our charitable purpose of managing and developing the legacy of Bernat Klein:

Bernat Klein Fellowships in partnership with Cove Park and funded by the William Grant Foundation and the Swedish Embassy for 2 Fellowships.

'Bernat Klein: Crafting Colour and Innovation' funded by William Grant Foundation with partners, University of the Highlands and Islands, Live Borders, Border Textile Towerhouse and the V&A Dundee.

2025 Workshop Programme with partners University of the Highlands and Islands campuses in Orkney, Isle of Lewis, and Moray, Border Textile Towerhouse (BTT) in Hawick, Scottish Borders and V&A Dundee (V&AD). Aimed at SME and Early Career Practitioners (ECP) working in the creative industries.

- **'Bernat Klein: Replayed'** at UHI, North, West and Hebrides, Stornoway campus and Border Textile Towerhouse with Textile Designer Dr Lynsey Calder.

- **'Bernat Klein: Where Does Colour Travel?'** at Border Textile Towerhouse and V&A Dundee with Textile Designer Maija Nygren.
- **'Bernat Klein: Creative and Sustainable Making'** at UHI, Orkney and UHI, Moray developed with Textile Designer Joanne Yeadon.
- **'An Eye for Colour'** at Innerleithen Open Studios with Joanne Yeadon.

During 2025 a total of 100 students studying Textile Design and Fashion in Scotland participated in talks and workshops at Gray's School of Art, RGU Aberdeen and Glasgow Caledonian University. Each year the BKF gives three educational awards, which in 2025 went to Level 3 students at RGU.

BKF Exhibition 'Colour All Around You' at the V&A Dundee showcased work by Textile students at Duncan of Jordanstone, Dundee. The exhibition was also shown at the Great Tapestry in Galashiels.

'Bernat Klein: Connecting Creative Practitioners & Innovative Producers' (2025 - 2027). Creative Scotland Open Project funding was awarded in October 2025 (£35,000) with additional funds from project partner Belfast School of Art, University of Ulster. The project activities includes talks, workshops, exhibitions and a symposium.

Klein Resource Centre Phase 1 (April 2025 - March 2026) Led by Live Borders Museum & Galleries & Archive Service, an award was made by Museums Galleries Scotland, Small Grants Fund (£14,871).

The Klein Resource Centre project is a partnership between Live Borders and the Bernat Klein Foundation to establish a sustainable, accessible resource focused on the life, work and legacy of Bernat Klein.

BKF Ambassador Volunteers:

In November 2024 the BKF initiated a new role of 'BKF Ambassador' with the aim of creating early career opportunities as well as future BKF Trustees. The role of BKF Ambassador Volunteers and the continuation of these roles will be decided at the AGM by trustees in February 2026.

BKF Communications & Website :

The BKF communications plan underpins the charitable purpose of managing and developing the legacy of Bernat Klein, through education, research, publication and exhibition. It builds on the existing activity and is a targeted plan with clear objectives within the resources available. The BKF also is represented on the Klein Studio Communications Working Group. Throughout 2025 regular communication was carried out via our social media platforms, website email newsletters, media relations and external events. The BKF website now has a 'What's On' page and the Journal carries articles and Klein related stories.

The Bernat Klein Studio:

During 2024 a coalition of the Bernat Klein Foundation (BKF), the National Trust for Scotland and Scottish Historic Buildings Trust (SHBT) was created with the aim of acquiring the Bernat Klein Studio in the Scottish Borders, an A listed structure, which has been on the Buildings at Risk Register since 2002. In July the building was secured by the coalition for £279,000. A financial contribution from the National Trust for Scotland gave the coalition the confidence to back a competitive bid for the building. Architecture fans and supporters also generously contributed to a crowdfunding campaign which raised over £33,000 within a week, along with further philanthropic pledges from private individuals and organisations including the Path Trust and the Architectural Heritage Society of Scotland Forth & Borders group.

The campaign to save Peter Womersley's Bernat Klein Studio also attracted a high level of press and media interest nationally. Through the crowdfunding campaign the local Borders community, and one that Bernat belonged to for some sixty years, expressed strong support and attachment to the building, which had suffered from prolonged vacancy, water damage, deterioration and acts of vandalism.

Following the purchase, support from the National Heritage Lottery will enable SHBT to appoint a specialist conservation design team, who will fully investigate the building's condition and develop a detailed plan for its conservation and regeneration. SHBT were awarded £245,000 on behalf of the coalition.

Once complete, it is intended that The Studio will return to its original use as a design studio and create a new venue to inspire creative arts in the Scottish Borders, as well as providing a permanent base in the Scottish Borders for the Bernat Klein Foundation.

The coalition was formalised with a signed Memorandum of Understanding and the formation of a Project Executive with representatives from each partner organisation. The restoration project is being led by SHBT with oversight and decision making by the Project Executive, who are supported by a set of Working Groups.

What we value in 2025 and going forward into 2026:

- Our project partners and the importance of creating strong links with organisations and individuals who are willing to share resources and contribute (funding and in-kind) to projects.

- Our funders (private and public) who have shown significant trust and encouragement in enabling the work of BKF.
- Our Trustees and Patron who are willing to contribute their professional time on a voluntary basis and who have covered much of their expenses on travel and subsistence to date. However, the BKF has grown substantially in the operational years of 2018 – 2025, benefiting from a high level of voluntary contribution (days not paid) and expenses that are not claimed. This poses a challenge for the foundation in defining true costs of the operational management going forward, and how this may be addressed for a sustainable future. We have strengthened our capacity by appointing a new trustee for communications and two Volunteer Ambassadors for research and social media. In the last months of 2025, we have also appointed three new trustees with legal, commercial business and heritage experience. However, as previously reported we must consider the improvement of the demographic and diversity of our Board of Trustees during 2026 / 2027 for going forward for the next 5 years.
- Unpaid time given by Founding Trustees who have developed major funding applications on an annual basis, as well as managing a set of complex projects, which includes the financial management of substantial funds and reporting (in-person and written reports) to project funders / partners. Since 2017 the foundation has successfully developed the BKF and its public profile. It has also become a recognised partner for public and private organisations in developing Klein's legacy.

Professor Alison Harley, Chair BKF

Maggie Marr, Secretary BKF

On behalf of the Trustees Bernat Klein Foundation, 2026

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	The Bernat Klein Foundation					
Registered charity number		SC048002					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025	to	31	December	2025
Set out on pages	13-18					(remember to include the page numbers of additional sheets)	
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:				Date:	15/07/2026		
Name:	Kathleen Benham						
Relevant professional qualification(s) or body (if any):	Chartered Accountant, member of ICAS						
Address:	Benham Conway & Co						
	16 Royal Crescent						
	Glasgow						
	G3 7SL						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

The Bernat Klein Foundation

SC048002



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	2,200				2,200	19
Legacies					-	
Grants		30,917			30,917	50,360
Receipts from fundraising activities					-	
Gross trading receipts	11,842				11,842	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,349				1,349	6,636
					-	
A1 Sub total	15,391	30,917	-	-	46,308	57,015
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	15,391	30,917	-	-	46,308	57,015
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	392				392	
Investment management costs					-	
Payments relating directly to charitable activities	37,649	2,537			40,186	28,237
Grants and donations	105				105	
Governance costs:					-	
Audit / independent examination	600				600	600
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	38,746	2,537	-	-	41,283	28,837
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	38,746	2,537	-	-	41,283	28,837
Net receipts / (payments)	(23,355)	28,380	-	-	5,025	28,178
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(23,355)	28,380	-	-	5,025	28,178

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	29,865				29,865	1,687
	Surplus / (deficit) shown on receipts and payments account	(23,355)	28,380			5,025	28,178
	Cash and bank balances at end of year	6,510	28,380			34,890	29,865
	(Agree balances with receipts and payments account(s))						

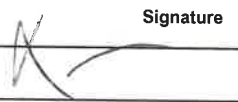
	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature	Print Name	Date of approval
	ALISON HARLEY	15 Jun '26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

To plan and host symposiums, engage with creative professional and academic networks and explore opportunities to promote Bernat Klein's legacy.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
workshop, symposium, exhibition to promote BK	CS	1	25,917
Partner for acquisition and development of KK studio	SHBT	1	5,000
		Total	30,917

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
--	--

Authority under which paid

C3b Trustee remuneration - details

Alison Harley	6,397
Lynsey Calder	2,949
Joanne Yeadon	2,746
Maggie Marr	8,693

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
---	--

C4b Trustee expenses - details

	Number of trustees	£
Total expenses paid to all trustees		
	7	2,597

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

--

The Bernat Klein Foundation

SC048002

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
J Klein / Inverleith Studio	2,200				2,200	19
					-	
					-	
Total	2,200	-	-	-	2,200	19

- - - - - - -

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	30,000
Creative Scotland		25,917	25,917	20,360
Scottish Historic Buildings Trust		5,000	5,000	
Total	-	30,917	30,917	50,360

- - - - - - -

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	6,636
					-	
Borders Textile Contribution	1,100				1,100	
Other	249				249	
					-	
					-	
Total	1,349	-	-	-	1,349	6,636

- - - - - - -

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
Bk Studio		1,294			1,294	
Website Development	919				919	
WGF Project	26,554				26,554	
Creative Scotland Project		1,243			1,243	
Student Prizes	798				798	
ProjectS					-	28,237
Admin expenses	1,463				1,463	
Commission	1,518				1,518	
Trustee payments	6,397				6,397	
Total	37,649	2,537	-	-	40,186	28,237

- - - - - - -

SC048002

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3,549				3,549	19
Legacies					-	-
Grants						30,000
Receipts from fundraising activities	11,842				11,842	6,636
Gross trading receipts					-	
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	
Sub total	15,391	-	-	-	15,391	36,655
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	15,391	-	-	-	15,391	36,655
Payments						
Expenses for fundraising activities					-	
Gross trading payments	392				392	
Investment management costs					-	
Payments relating directly to charitable activities	37,649				37,649	6,190
Grants and donations	105				105	
Governance costs:					-	
Audit / independent examination	600				600	600
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	38,746	-	-	-	38,746	6,790
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	38,746	-	-	-	38,746	6,790
Net receipts / (payments)	(23,355)	-	-	-	(23,355)	29,865
Transfers to / (from) funds						(29,683)
Surplus / (deficit) for year	(23,355)	-	-	-	(23,355)	182

Nature and purpose of funds

--

The Bernat Klein Foundation

SC048002

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	30,917				30,917	20,360
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	30,917	-	-	-	30,917	20,360
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	30,917	-	-	-	30,917	20,360
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,537				2,537	22,047
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	2,537	-	-	-	2,537	22,047
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	2,537	-	-	-	2,537	22,047
Net receipts / (payments)	28,380	-	-	-	28,380	(1,687)
Transfers to / (from) funds						29,683
Surplus / (deficit) for year	28,380	-	-	-	28,380	27,996

Nature and purpose of funds

--