

KELSO HERITAGE SOCIETY

**Scottish Charitable Incorporated Organisation
SC047690**

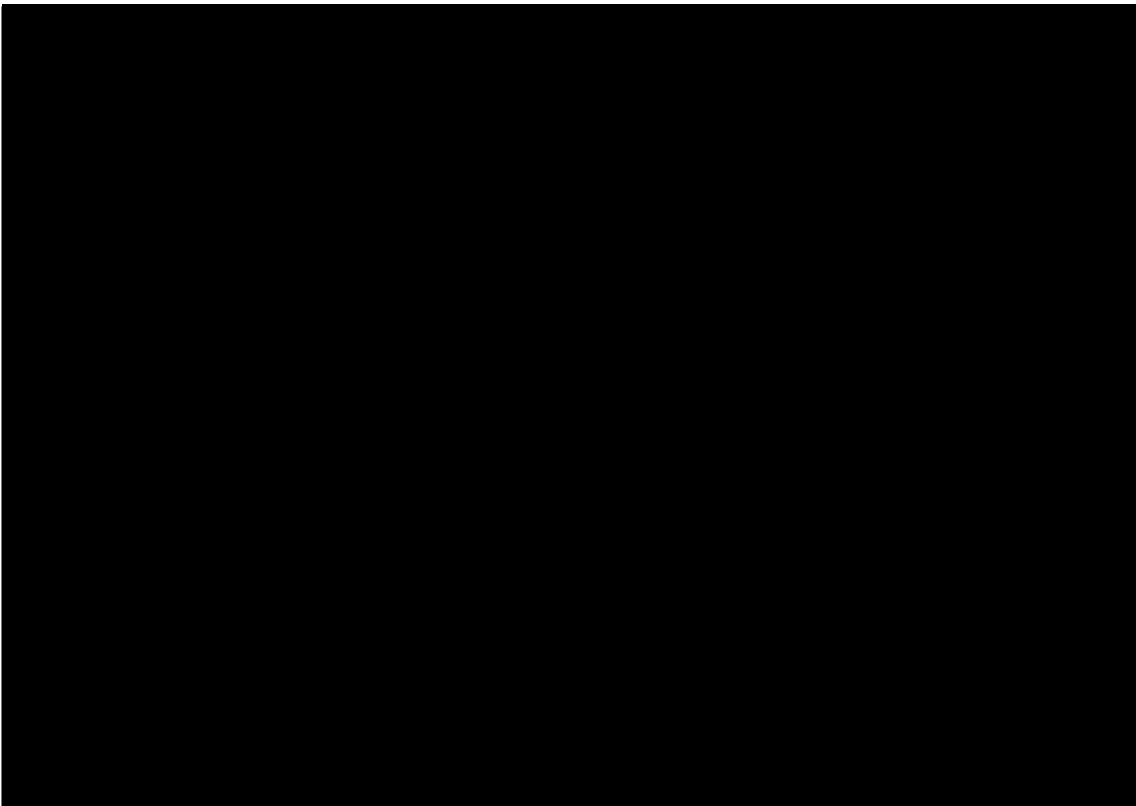
**Trustees Annual Report & Accounts
for the year ended 30th September 2024**



Reference & Administrative Information

Charity Name: Kelso Heritage Society

Scottish Charity No: SC047690



Bankers: Bank of Scotland

Structure, Management & Governance

Kelso Heritage Society is an independent Scottish Charitable Incorporated Organisation that operates under a Constitution. The organisation has a two-tier legal structure and was registered on 31 August 2017. It took on the activities previously run by the Friends of Kelso Museum, an unincorporated association that wound up in favour of the new charity.

Appointment of Trustees

Charity trustees are appointed from the membership at the AGM every year. The maximum number of charity trustees is 12, of whom 10 are elected or appointed; two places are available to co-opt non-members based on their skills and experience. The minimum number of charity trustees is 3.

Objectives & Activities/Charitable Purposes

The organisation's purposes are:

- to promote awareness of local heritage;
- to seek ways to re-establish a museum or heritage facility in Kelso;
- to forge links with the local schools, community groups and youth organisations to promote education of local heritage;
- Liaise and cooperate with local, regional or national agencies to promote local heritage appreciation in Kelso.

Main Activities in Relation to the Charitable Purposes

The main activities include regular talks, walks, and exhibitions and generating literature for publications and leaflets that raise awareness of local history and heritage. We continue developing new projects that enhance Kelso and the District's historical, environmental, and cultural heritage. We have a long-term lease from the Scottish Borders Council on the land that have now restored as Kelso Community Orchard.

Achievements & Performance

Evening Talks and Events Programme September 2023 – April 2024

18 September 2023

██████████ Evacuation to the Border Counties: Myth and Reality

16 October 2023

██████████ – Are we nearly there yet (Milestones)

20 November 2023 – AGM

██████████ – Heraldry of the Border Towns

15 January 2024

██████████ talk in January was replaced by one introduced by ██████████
(Provost) and presented by ██████████ on the Kelso trip to the Battlefields.

19 February 2024

██████████ – Poaching and the Game Laws in South-East Scotland

18 March 2024

██████████ – the History of Berwick through its archives

15 April 2024

██████████ – Trimontium

[REDACTED]

At the AGM in 2023, [REDACTED] stood down as our secretary due to ill health after many years of service to Kelso Heritage Society and numerous organisations across the town including Kelso and District Civic Committee. [REDACTED] passed away in August 2024. The Trustees would like to formally recognise the enormous contribution [REDACTED] made to the society and the friendship and support she provided to the Trustees over the years.

Historic Kelso - A Pocket Guide for the Discerning Tourist

Two of our members generously donated to fund the publication of the third edition of Audrey Mitchell's book, 'Historic Kelso—A Pocket Guide for the Discerning Tourist'. It is for sale at Hector Innes and 20 Storey Bookshop in the Square and Seasons Coffee Shop.

Kelso Abbey Community Orchard

The fruit trees continue to thrive and again produced a crop in August and September 2024, which the community enjoyed.

Thanks once again go to [REDACTED] (G's Garden Services) who has very kindly been cutting the grass and keeping the community space very tidy over the summer. Thanks also to the volunteer who pruned the trees for us.

Once again this year, the remains of the old public footpath that links the orchard site with Mayfield Riverside Walk (approx. 30m) was kept clear of scrub. This was funded through a small footpath maintenance grant from Kelso Community Council.

Kelso and District Civic Committee (formerly Kelso and District Amenity Society)

With the retirement of [REDACTED] as chair and of [REDACTED] as secretary, a decision was made to disband this sub-committee of the Heritage Society. Planning applications within the town's conservation area can now be viewed and comments made, on the Scottish Borders Council website.

Kelso Abbey 900 Anniversary

The Trustees have begun exploring how the Society should celebrate the 900th Anniversary of Kelso Abbey in 2028. They have discussed several suggestions and are looking forward to supporting the following:

- An academic/educational conference
- Fundraise to secure what remains of the abbey and enhance the fabric of the abbey ruins
- Creation of a computer-generated virtual of the abbey as it would have looked in its heyday

It was agreed that the Society would participate in a civic-led committee leading the anniversary celebrations. A public meeting in January 2025 to investigate events that could be held to celebrate the 900th anniversary across the year, and the Society will seek representation on that committee. Subject to further discussion this may be set up as a subcommittee of KHSoc.

Trustees

All eight trustees were re-elected at the 2023 AGM. Once again, we thank them for their continued valued service.

Financial Review and Reserves Policy

We made a surplus on our un-restricted funding of £692.25 and a deficit of £99.00 on restricted funds resulting from expenditure on the Orchard. Total funds held at 30th September 2024, was £8,563.18.

Our Reserves Policy states that: The monies standing to the credit of the Account shall be applied as the Board of Charity Trustees decide in covering our running costs. The Board shall aim to build up a reserve of £5,000 for maintenance of the Heritage Orchard asset.

Nature and Purpose of Funds

All funds raised through membership subscriptions, donations (unless otherwise stated) and book sales are unrestricted and used for the delivery of our charitable activities. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year, the charity received one restricted grant, a total of £450 for maintenance of the Orchard Path from Scottish Borders Council via Kelso Community Council. Generous donations totaling £1,400 were received from two members to enable a third edition to be printed of the book, Historic Kelso – A Pocket Guide for the Discerning Tourist by the late [REDACTED]

Remuneration to Charity Trustees

No person connected to a Trustee received any remuneration. No charity Trustees received any expenses during the period.

This report was approved by the Trustees on 18-11-24 and signed on their behalf by [REDACTED] Chair

Signed: [REDACTED]

Receipts & Payments Accounts for the year ended 30th September 2024

	Notes	Un-Restricted	Restricted	Total 2024	Total 2023
Receipts					
Donations	1	354.20	1,400.00	1,754.20	1,216.59
Grants	2	0.00	450.00	450.00	1,746.92
Charitable Activities	3	2,132.95	0.00	2,132.95	2,820.20
Total Receipts		2,487.15	1,850.00	4,337.15	5,783.71

Payments

Relating directly to Charitable Activities	4	1,794.90	1,949.00	3,743.90	3,920.92
Governance Costs		0.00	0.00	0.00	0.00
Total Payments		1,794.90	1,949.00	3,743.90	3,920.92

Net Surplus/(Deficit)		692.25	(99.00)	593.25	1,862.79
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Statement of Balances as at 30/9/2024



Cash Funds	Un-Restricted	Restricted	2024	2023
Balance at Start of Financial Year	6,565.79	1,404.14	7,969.93	6,107.14
Surplus/(Deficit)	692.25	(99.00)	593.25	1,862.79

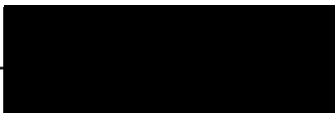
Balance at the Finish of Financial Year	7,258.04	1,305.14	8,563.18	7,969.93
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Bank Balance

Bank of Scotland current account 30/9/2024			8,563.18	
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Assets – unrestricted		2024	2024	2024	2023
Kelso Heritage Publications – stock at cost inc donated by KADAS	5	4,240.43	-	4,240.43	3,353.18

These accounts were approved by the trustees on ...12.11.2024 and signed on their behalf by 
 Treasurer:

signed: 

Notes to the Accounts	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
1 Donations				
Donations General	354.20	1,400.00	1,754.20	1,216.59
Total	354.20	1,400.00	1,754.20	1,216.59
2 Grants				
Neighbourhood Support Fund Grant	0.00	0.00	0.00	989.00
South of Scotland Tree Planting Grant	0.00	0.00	0.00	307.92
SBC/Kelso Community Council (Heritage Orchard paths)	0.00	450.00	450.00	450.00
Total	0.00	450.00	450.00	450.00
3 Receipts from Charitable Activities				
Membership subscriptions	1,065.00	0.00	1,065.00	1,232.00
Heritage Book Sales	507.75	0.00	507.75	258.90
Gift Aid claims	560.20	0.00	560.20	1,329.30
Total	2,132.95	0.00	2,132.95	2,820.20
4 Payments for Charitable Activities				
Room hire/zoom costs	404.00	0.00	404.00	484.50
Insurance	348.78	0.00	348.78	349.71
Website/domain name	169.00	0.00	169.00	29.88
Subscriptions	22.00	0.00	22.00	22.00
Post/stationery/administration	59.52	0.00	59.52	66.59
Advertising/printing	741.60	0.00	741.60	595.00
Guest speakers	50.00	0.00	50.00	35.00
Orchard path	0.00	554.00	554.00	427.20
Digital Presentation Equipment	0.00	0.00	0.00	1,018.00
Bridgend Park Anniversary and Coronation Trees	0.00	0.00	0.00	307.92
Walter Scott Trail Leaflets	0.00	0.00	0.00	615.00
Historic Kelso Book Reprint	0.00	1,395.00	1,395.00	0.00
Total	1,794.90	1,949.00	3,743.90	3,920.92

5 Assets	2024	2024	2024	2023
Kelso Heritage Publications at cost:				
Brought forward:	3,353.18		3,353.18	3,612.08
Historic Kelso Book Reprint	<u>1,395.00</u>		<u>1,395.00</u>	<u>0.00</u>
	4,748.18		4,748.18	3,612.08
Less stock sold	<u>-507.75</u>		<u>-507.75</u>	<u>-258.90</u>
Total	<u>4,240.43</u>		<u>4,240.43</u>	<u>3,353.18</u>

6 Accounting Notes

Receipts are recognised when receivable, which is when the charity becomes entitled to resource.

Payments are recognised when there is a legal or constructive obligation to make payment. They are classified into the following categories:

- Costs of Generating Funds (Fundraising)
- Charitable Activities (Costs incurred in the delivery of the charities activities and service)
- Governance Costs (Costs associated with the strategic management of the charity)

7 Trustee & Related Parties

No person connected to a trustee received any remuneration. No charity trustees received any expenses during the period. All expenses paid are reimbursements of expenses for the running of the charity.

Independent Examiner's Report on the Accounts of**Kelso Heritage Society
Scottish Charity SC047690****For the Period 1st October 2023 to 30th September 2024****Respective Responsibilities of Trustee & 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

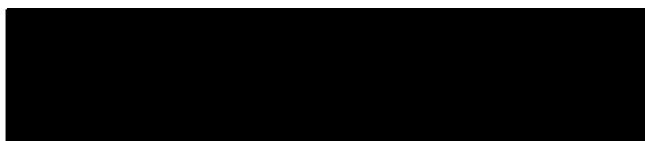
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of Examiner

Signed

Dated

Address

7th November 2024