

**REGISTERED CHARITY NUMBER: SC046986**

**Report of the Trustees  
for the period 1 April 2025 to 31 March 2026  
for  
Selkirk Camera Club**

	Page
Report of the Trustees	1 to 2
Balance Sheet	3
Notes to the financial statements	4

**Selkirk Camera Club**  
**Report of the Trustees**  
**For the Period 1 April 2025 to 31 March 2026**

The trustees present their report with the financial statement of the charity for the period 1 April 2025 to 31 March 2026. The trustees have adopted the Statement of Recommended Practice (SOP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATION DETAILS**

Registered Charity Number  
SCO46986

Principal address  
64 High Street  
Selkirk  
TD7 4DD

Trustees  
President Dougie Oliver  
Vice President Jon Fair  
Treasurer Robert Reid

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is controlled by its governing document and deed of trust. The project is recognised as charity in Scotland, is registered as a SCIO (Scottish Charitable Incorporated Organisation) and was set up by a model constitution on 15\* November 2016.

**Recruitment and appointment of new trustees**

The Management of the charity is the responsibility of the trustees who are elected under the terms of the constitution.

**Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Constitution**

The Charity is a Scottish Charitable Incorporated Organisation, registered on 16 November 2016. The assets of the previous unincorporated club were transferred to the SCIO on 16 November 2016. It has a single tier structure.

Trustees are elected at the Annual General Meeting which is held in March annually and there must be a minimum of three.

**Selkirk Camera Club  
Report of the Trustees  
For the Period 1 April 2025 to 31 March 2026**

**Objectives and Activities**

The club meets for pursuits of photographic enjoyment and learning and is open to all. Meetings are held fortnightly on a Wednesday night from early September to early April. During this year we had more instructions in the use of Photoshop and light room for the benefits for all members.

The club normally takes part in competitions with four other clubs located in other local towns and the Agricultural competition held in Galashiels

The club also provide Speakers and Judges from other towns when requested.

**Financial Review**

With the reduction in membership and the increase in insurance and energy costs we are no longer able to meet our output needs from our Members Annual Subscriptions, this has been the trend since Covid.

This has led to us putting the Club Rooms up for sale and at the time of writing this report the property remains unsold.

As a result of placing the Club Rooms for sale we have to date incurred additional costs £1,042.50 which has had significant impact on our current Bank balance.

**Future Plans**

With the membership remaining static we hope that after the sale of the Club Rooms we will be able to continue with a full syllabus in 2026/2027 including trips to other regions.

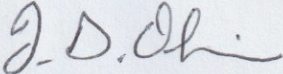
*J. D. Olin*, 15/4/26  
Signed by --/--

*RP*, 15/4/26  
Signed by Treasurer --/--

**Selkirk Camera Club  
Balance Sheet  
For the Period Ended 31 March 2026**

	Unrestricted Funds	Restricted Funds	31/03/2026 Total Funds	31/03/2025 Total Funds
	£	£	£	£
Current Assets				
Cash at bank	672	-	672	2,488
Net current assets	672	-	672	2,488
TOTAL ASSETS LESS CURRENT CREDITORS				
LIABILITIES	-	-	-	-
NET ASSETS	672		672	2,488
FUNDS				
Unrestricted			672	2,488
Restricted			-	0
TOTAL FUNDS			672	2,488

The financial statements were approved by the board of Trustees on and signed by on its behalf by:

  
Trustee .....

Selkirk Camera Club  
Notes to the financial statements  
For the Period Ended 31 March 2026

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirement of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits neither for the period ended 31 March 2026.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2026.