

Trustees' Annual Report and Accounts
for the year ending 31 July 2024

Rowland's (Seikirk) SCIO
SC025811

Rowland's (Selkirk) SCIO
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for the year ending 31st July 2024

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Trustees	
Address	24-26 West Port Selkirk TD7 4DG
Charity Number	SC025811

The trustees present their report and the financial statements for the charity for the year ended 31st July 2024.

Rowland's (Selkirk) SCIO
Reference and Administrative Details
for the year ending 31st July 2024

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 [REDACTED] our **stepping stones** worker and [REDACTED] our youth worker continue to provide great opportunities for young people across the whole year. Huge thanks to [REDACTED] for coming on board as our administrator to help with the organising of our back of house systems to make our everyday easier. Thanks also to [REDACTED] 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 program** where we welcomed over 60 Primary 7's into Rowlands thankfully though never all at the same time. Our **school holiday program** continues to be well attended with a variety of home and away activities including, inflatables, Aqua dash, Ryze, graffiti and much more. Nearly all of our trips have been full and the feedback from the young people and the staff team and volunteers has been really positive. We have been to a few Selkirk Market days to raise awareness and funds.

We'd like to thank all of the volunteers who help support the work of Rowlands – if this is through volunteering on our board of trustees to oversee the organisation 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.

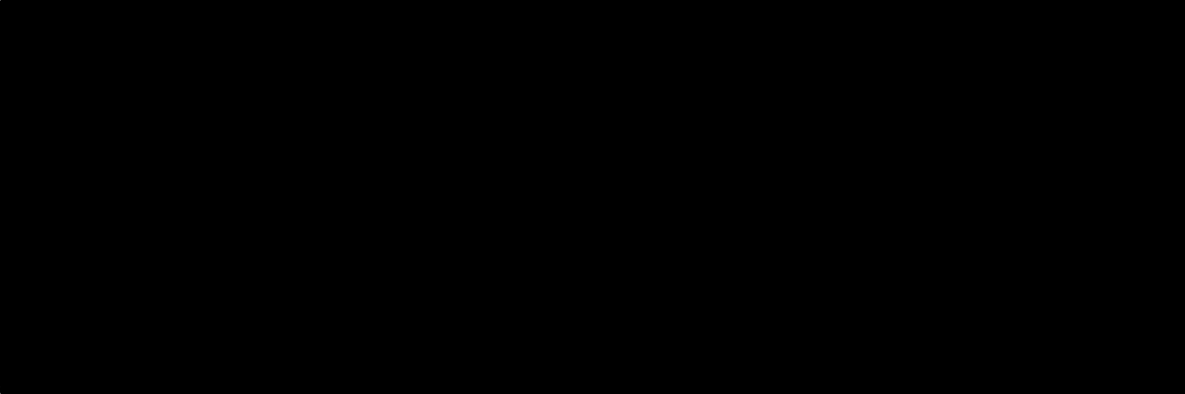
Date:

14/11/2024

15/11/2024

Trustees:

Signed:



Trustees.

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 2024 amounted to £45,210 (2023: £29,939) which was acceptable to

RESERVES POLICY

The charity receipts are primarily from donations and grants. Total receipts for the year were £90,542 (2023: £59,558). Payments in the year totalled £71,032 (2023: £67,451). This resulted in a surplus of £19,510 (2023: deficit of £7,893).

FINANCIAL REVIEW

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 here at Rowland and how you might get involved, feel free to drop by or have a look at our facebook and social media pages.

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. We welcome any other contributions of financial donations or support to enable us to enrich our opportunity to young people.

The Weir Trust has enabled us to look further into sharing our opportunities through **'Car in the Community'**, which goes to where young people are rather than expecting them to come to us. We have also expanded this to the wider community and have went out in the streets with some well 'kent' faces and partner organisations to promote additional work and services available in our community.

We continue to apply for funding to keep the lights on and the doors open and we are thankful for the investments this year from the **Awards for All**, Scottish Borders Council and **the Weir Trust**. 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 **Printasaurus** which is our social enterprise where you can print a variety of items to order.

Receipts and Payments Accounts		for the year ending 31st July 2024	
Rowland's (Selkirk) SCIO			
	Unrestricted	Restricted	Total
	£	£	£
	2023	2024	Total
Receipts			
Donations and Legacies	3,775	-	3,775
Donations received	10,250	68,412	78,662
Grants received (see note 2)	-	272	272
Young person contributions	462	462	924
Fundraising	893	893	1,786
Investment income	4,225	4,225	8,450
Rents received	573	573	1,146
Charitable activities	-	-	-
Use of premises	1,355	1,355	2,710
Tuck shop income	326	326	652
Other Income	-	-	-
Other Income - Gift Aid	21,859	68,684	90,543
Total receipts	21,859	68,684	90,543
Payments			
Investment management costs	-	-	-
Property repairs	-	-	-
Payments for Charitable activities	33,171	14,302	47,473
Wages	320	252	572
Pensions	1,620	-	1,620
Insurance	3,273	-	3,273
Heat, light & water	1,185	-	1,185
Telephone	1,040	350	1,390
General expenses / admin	1,278	-	1,278
Payroll costs	1,178	-	1,178
Tuck shop purchases	1,379	2,006	3,385
Youth activities	-	387	387
Travel costs	-	-	-
Food/kitchen purchases	86	-	86
Cleaning	1,968	-	1,968
Repairs & maintenance	1,404	-	1,404
Affiliation fees	165	-	165
IT costs	3,200	-	3,200
Fundraising Expenses	4	-	4
Support Fund	917	-	917
Staff Costs	888	-	888
Printasaurus purchases	660	-	660
Independent Examiner's fee	53,736	17,297	71,033
Total payments	53,736	17,297	71,033
Purchases of fixed assets	-	-	-
Surplus/(Deficit) for year	(31,877)	51,387	19,510
Transfers between funds	47,147	(47,147)	-
Surplus/(Deficit) for year	15,270	4,240	19,510
	(7,893)		(7,893)

Rowland's (Selkirk) SCIO
Notes to the Accounts
for the year ending 31st July 2024

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 £326 was received and added to the fund. The closing balance on the fund was £30,650 after a transfer of £47,147 from Multiple Restricted Funds.

Designated Property Fund

Also included in unrestricted funds are funds set aside to finance major building repairs and development. During the year, £423 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 £14,560 (2023: £14,137).

(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 £12,003 were received and expenditure of £7,486 was incurred leaving a closing balance of £9,521 on the fund which was soon transferred to the General Fund. (2023: £5,004).

Stepping Stones Fund

This fund comprises of grants received from Youth Scotland for the project. During the year grants of £18,577 were received with expenditure of £7,069 incurred, leaving a closing balance of £24,565 on the fund which was soon transferred to the General Fund. (2023: £13,057).

Holiday Programme

During the year, £3,945 was received from Scottish Borders Council for the Summer Holiday Programme with expenditure of £2,744 incurred, leaving a closing balance of £9,417 on the fund (2023: £8,216).

Weir Charitable Trust

During the year, £14,160 was received from The Weir Charitable Trust for expenses such as staffing, branded wear, admin and fuel costs incurred on future projects, £13,060 of the grant was transferred to the General fund for these expenses, leaving a closing balance of £1,100 on the fund.

Awards for All - National Lottery

During the year, £20,000 was received from The National Lottery Community Fund for a future project of Rowlands. There were no expenses incurred prior to the year end as the project is yet to get underway, this leaves a closing balance of £20,000 on the fund.

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.

I report on the accounts of the charity for the year ended 31 July 2024 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.

Dated: 15/11/2024

