CHARITY REGISTRATION NUMBER: SC048082

Back Onside SCIO

Unaudited Financial Statements

31 January 2025

BAXTER ACCOUNTING & TAX SERVICES

[redacted]

Back Onside SCIO

Financial Statements

Year ended 31 January 2025

Back Onside SCIO

Trustees' Annual Report

Year ended 31 January 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2025.

Reference and administrative details

Registered charity name	Back Onside SCIO
Charity registration number	SC048082
Principal office	Unit 1B Touch Business Centre Touch Road Stirling FK8 3AQ
The trustees	[redacted]
Independent examiner	[redacted]

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation, governed by its constitution dated 22 January 2018.

Objectives and activities

The SCIO provides support to those who have experienced, or are currently experiencing mental health issues, have a disability or are facing challenging life circumstances. It provides and promotes opportunities in sport and physical activity, music, drama and other activities to help aid their recovery and to encourage individuals to move their lives forward in a positive direction. The preservation of positive mental health is promoted through peer-support, the sharing of information and participation in various activities encouraging good health and well-being. The charity aims to improve the understanding of social issues, mental health issues or disabilities in the wider community thus raising awareness and reducing discrimination and stigma attached to those areas. The charity strives for the advancement of education through the provision of programmes, workshops and classroom-based support that teaches healthy educational activities, promotes self-confidence, raises the self-esteem and aspirations, and unlocks the potential of the participants.

Services provided include:

- local community drop-in sessions to educate and support those struggling with their mental health or life challenging circumstances.

- high School Drop-in groups to support and educate pupils struggling with their Mental Health or life challenging circumstances.

- one-to-one counselling to provide urgent support and relief for those in crisis situations.

- education workshops around Mental Health and Suicide Prevention and talks for businesses, sports clubs and educational premises.

Achievements and performance

During the year, the charity has:

- Answered 1542 calls to our Crisis line
- Received 3200 What's app messages asking for support/advice/chat
- Provided 1800 Professional 1-2-1 counselling sessions
- Provided 2400 1-2-1 Peer support sessions
- Attended 1800 Crisis call outs
- Provided 495 Care packs
- Held weekly Parent & baby wellness groups for approx. 30 parents & 40 kids per week in Killearn.
- Supported and educated over 100 pupils through our monthly drop-ins at Balfron High School for anyone struggling with their mental health.
- Continued promoting our schools programmes throughout Scotland.
- Continued our story telling documentaries with our service user and well-known names to help raise awareness of mental health and suicide and help reduce the stigma attached to it.

Financial review

The charity received income of £290,948 during the year, from donations and fund-raising activities. The charity expenditure totalled £288,588 during the year which resulted in a net profit of £2,360.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and financing, and are satisfied that systems are in place to mitigate our exposure to major risks.

Financial review *(continued)*

Reserves

Our reserve policy is to try to maintain reserves of at least £1,000 to cover ongoing costs.

Taxation

HMRC recognises the SCIO as a charitable organisation and as such, there is no direct liability to taxation on income.

The trustees' annual [redacted] oved on 12 August 2025 and signed on behalf of the board of [redacted]

Trustee

Independent Examiner's Report to the Trustees of Back Onside SCIO

Year ended 31 January 2025

I report to the trustees on my examination of the financial statements of Back Onside SCIO ('the charity') for the year ended 31 January 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

[redacted]

Independent Examiner

[redacted]

12 August 2025

Statement of Financial Activities

Year ended 31 January 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	4	290,948	290,948	203,886
Total income		290,948	290,948	203,886
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	129,606	129,606	134,513
Expenditure on charitable activities	6,7	158,982	158,982	99,041
Total expenditure		288,588	288,588	233,554
Net income/(expenditure) and net movement in funds		2,360	2,360	(29,668)
Reconciliation of funds				
Total funds brought forward		35,881	35,881	65,549
Total funds carried forward		38,241	38,241	35,881

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Back Onside SCIO

Statement of Financial Position

31 January 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	12	8,224	22,492
Current assets			
Cash at bank and in hand		35,292	13,389
Creditors: amounts falling due within one year	13	5,275	–
Net current assets		30,017	13,389
Total assets less current liabilities		38,241	35,881
Net assets		38,241	35,881
Funds of the charity			
Unrestricted funds		38,241	35,881
Total charity funds	15	38,241	35,881

These financial statements were approved by the board of trustees and authorised for issue on 12 August 2025, and are signed on behalf of the board by:

[redacted]

Trustee

The notes on pages 7 to 13 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is Unit 1B, Touch Business Centr, Touch Road, Stirling, FK8 3AQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	136,098	136,098	85,660	85,660
Receipts from fundraising activities	154,850	154,850	110,233	110,233
Refunds	–	–	7,993	7,993
	290,948	290,948	203,886	203,886

All income in 2024 and 2025 is unrestricted.

5. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	74,438	74,438	85,443	85,443
Fundraising expenses	55,168	55,168	49,070	49,070
	129,606	129,606	134,513	134,513

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Support costs	158,982	158,982	99,041	99,041

7. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Governance costs	158,982	158,982	99,041

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	14,268	–

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	720	462

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	72,748	45,764
Social security costs	958	–
Employer contributions to pension plans	2,175	900
	75,881	46,664

The average head count of employees during the year was 2 (2024: 2).

10. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely.

12. Tangible fixed assets

	Equipment £
Cost	
At 1 February 2024 and 31 January 2025	22,492
Depreciation	
At 1 February 2024	–
Charge for the year	14,268
At 31 January 2025	14,268
Carrying amount	
At 31 January 2025	8,224
At 31 January 2024	22,492

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	778	–
Social security and other taxes	2,060	–
Other creditors - expenses	2,477	–
Other creditors - wages	(40)	–
	5,275	–

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,175 (2024: £900).

15. Analysis of charitable funds

Unrestricted funds

	At 1 February 2024	Income	Expenditure	**At 31 January 2025**
	£	£	£	**£**
General funds	35,881	290,948	(288,588)	**38,241**

	At 1 February 2023	Income	Expenditure	At 31 January 2024
	£	£	£	£
General funds	65,549	203,886	(233,554)	35,881

16. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Tangible fixed assets	8,223	8,223
Current assets	35,292	35,292
Creditors less than 1 year	(5,274)	(5,274)
Net assets	38,241	38,241

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	22,491	22,491
Current assets	13,390	13,390
Creditors less than 1 year	–	–
Net assets	35,881	35,881