

Back Onside SCIO

Unaudited Financial Statements

31 January 2026

BAXTER ACCOUNTING & TAX SERVICES

12 Southview Road
Blanefield
Glasgow
G63 9JQ

Back Onside SCIO

Financial Statements

Year ended 31 January 2026

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Back Onside SCIO

Trustees' Annual Report

Year ended 31 January 2026

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2026.

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

Edward Gouther
John Paul Lusk
Chris Sellar
Fraser Craig
Laura Salmond

Independent examiner	Catherine Baxter 12 Southview Road Blanefield Glasgow G63 9JQ
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Structure, governance and management

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

Back Onside SCIO

Trustees' Annual Report *(continued)*

Year ended 31 January 2026

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 wellbeing. 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.

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Trustees' Annual Report *(continued)*

Year ended 31 January 2026

Achievements and performance

Direct Support and Crisis Intervention

Throughout 2025, Back Onside delivered 3,200 one-to-one counselling sessions and provided more than 2,000 hours of peer-to-peer support to people experiencing a mental health crisis. Our team responded to 1,920 calls and messages through our crisis support line and attended 354 urgent crisis call-outs. We received 622 referrals and requests for support and distributed 280 care packages to people in need.

Supporting Schools and Families

Our school programmes reached 1,800 pupils, while 160 members of school staff took part in our mental health and suicide prevention workshops. More than 80 pupils accessed our monthly school counselling drop-in sessions. We also continued to provide our Parent and Baby Wellness Classes from February to July, offering parents and their babies a welcoming space for support, connection and wellbeing.

Raising Awareness in Our Communities

We launched our "Coffee and a Chat" campaign to raise awareness of the importance of checking in with the people around us and show how a simple conversation over a cup of coffee could help save a life. Throughout the year, we delivered more than 20 mental health and suicide prevention talks to Rotary clubs, schools, sports clubs and businesses, including a dedicated session for Edrington & Persimmons Homes employees. In August, we held a free mental health awareness event at BAaD in Glasgow. The event brought together 150 people for an evening of entertainment, connection and support.

Creating Safe and Supportive Spaces

Back Onside provided a free and confidential safe space at both Scottish Wedding Shows in February and October. Our team attended across both full weekends, offering support to anyone who needed a safe place to talk or take some time away from the busy event. On Christmas Eve, we held a free community event for people experiencing loneliness or spending Christmas alone. Guests enjoyed an afternoon of entertainment, refreshments, companionship and support.

Financial review

The charity received income of £271,965 during the year, from donations and fund-raising activities. The charity expenditure totalled £301,474 during the year which resulted in a net loss of £29,509.

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.

Reserves

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

Taxation

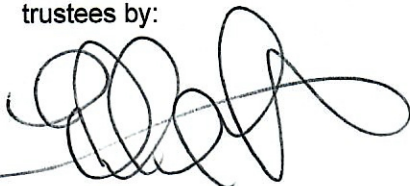
HMRC recognises the SCIO as a charitable organisation and as such, there is no direct liability to taxation on income.

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Trustees' Annual Report *(continued)*

Year ended 31 January 2026

The trustees' annual report was approved on 1 September 2026 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the left.

Edward Gauthier
Trustee

Back Onside SCIO

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

Year ended 31 January 2026

I report to the trustees on my examination of the financial statements of Back Onside SCIO ('the charity') for the year ended 31 January 2026.

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.

Catherine Baxter CTA.

Catherine Baxter
Independent Examiner

12 Southview Road
Blaneview
Glasgow
G63 9JQ

14 September 2026

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Statement of Financial Activities

Year ended 31 January 2026

		2026		2025
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	271,965	271,965	290,948
Total income		<u>271,965</u>	<u>271,965</u>	<u>290,948</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	155,947	155,947	129,606
Expenditure on charitable activities	6,7	145,527	145,527	158,982
Total expenditure		<u>301,474</u>	<u>301,474</u>	<u>288,588</u>
Net (expenditure)/income and net movement in funds		<u>(29,509)</u>	<u>(29,509)</u>	<u>2,360</u>
Reconciliation of funds				
Total funds brought forward		38,241	38,241	35,881
Total funds carried forward		<u>8,732</u>	<u>8,732</u>	<u>38,241</u>

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

The notes on pages 8 to 15 form part of these financial statements.

Back Onside SCIO

Statement of Financial Position

31 January 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	12	23,829	8,224
Current assets			
Cash at bank and in hand		9,232	35,292
Creditors: amounts falling due within one year	13	11,008	5,275
Net current liabilities		(1,776)	30,017
Total assets less current liabilities		22,053	38,241
Creditors: amounts falling due after more than one year	14	13,321	—
Net assets		<u>8,732</u>	<u>38,241</u>
Funds of the charity			
Unrestricted funds		8,732	38,241
Total charity funds	17	<u>8,732</u>	<u>38,241</u>

These financial statements were approved by the board of trustees and authorised for issue on 1 September 2026, and are signed on behalf of the board by:



Edward Gauthier
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Back Onside SCIO

Notes to the Financial Statements

Year ended 31 January 2026

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.

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Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

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.

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Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

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:

Motor vehicles	- 25% straight line
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.

Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

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.

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Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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.

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Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations	86,761	86,761	136,098	136,098
Receipts from fundraising activities	183,378	183,378	154,850	154,850
Refunds	1,826	1,826	—	—
	<u>271,965</u>	<u>271,965</u>	<u>290,948</u>	<u>290,948</u>

All income in 2025 and 2026 is unrestricted.

5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies - Donations	91,332	91,332	74,438	74,438
Fundraising expenses	64,615	64,615	55,168	55,168
	<u>155,947</u>	<u>155,947</u>	<u>129,606</u>	<u>129,606</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Support costs	<u>145,527</u>	<u>145,527</u>	<u>158,982</u>	<u>158,982</u>

7. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2026 £	Total fund 2025 £
Governance costs	<u>145,527</u>	<u>145,527</u>	<u>158,982</u>

8. Net (expenditure)/income

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

	2026 £	2025 £
Depreciation of tangible fixed assets	<u>7,307</u>	<u>14,268</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

9. Independent examination fees

	2026 £	2025 £
Fees payable to the independent examiner for: Independent examination of the financial statements	893	720

10. Staff costs

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

	2026 £	2025 £
Wages and salaries	73,628	72,748
Social security costs	1,192	958
Employer contributions to pension plans	2,100	2,175
	<u>76,920</u>	<u>75,881</u>

The average head count of employees during the year was 2 (2025: 2).

No employee received employee benefits of more than £60,000 during the year (2025: 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

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 February 2025	–	22,492	22,492
Additions	22,912	–	22,912
At 31 January 2026	<u>22,912</u>	<u>22,492</u>	<u>45,404</u>
Depreciation			
At 1 February 2025	–	14,268	14,268
Charge for the year	5,251	2,056	7,307
At 31 January 2026	<u>5,251</u>	<u>16,324</u>	<u>21,575</u>
Carrying amount			
At 31 January 2026	<u>17,661</u>	<u>6,168</u>	<u>23,829</u>
At 31 January 2025	<u>–</u>	<u>8,224</u>	<u>8,224</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

12. Tangible fixed assets *(continued)*

Finance leases and hire purchase contracts

Included within the carrying value of tangible fixed assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Motor vehicles £
At 31 January 2026	17,661
At 31 January 2025	–

13. Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	893	778
Social security and other taxes	408	2,060
Obligations under finance leases and hire purchase contracts	4,844	–
Other creditors - expenses	4,873	2,477
Other creditors - wages	(10)	(40)
	<u>11,008</u>	<u>5,275</u>

14. Creditors: amounts falling due after more than one year

	2026 £	2025 £
Obligations under finance leases and hire purchase contracts	<u>13,321</u>	<u>–</u>

15. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2026 £	2025 £
Not later than 1 year	4,844	–
Later than 1 year and not later than 5 years	13,321	–
	<u>18,165</u>	<u>–</u>

16. 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 £2,100 (2025: £2,175).

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Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

17. Analysis of charitable funds

Unrestricted funds

	At 1 February 2 025	Income £	Expenditure £	At 31 January 2 026
General funds	£ 38,241	£ 271,965	£ (301,474)	£ 8,732

	At 1 February 2 024	Income £	Expenditure £	At 31 January 2 025
General funds	£ 35,881	£ 290,948	£ (288,588)	£ 38,241

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2026 £
Tangible fixed assets	23,829	23,829
Current assets	9,232	9,232
Creditors less than 1 year	(24,329)	(24,329)
Net assets	8,732	8,732

	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