Charity registration number: SC051374

One Step Borders SCIO

A Scottish Charitable Incorporated Organisation
Annual Report and Financial Statements

for the Year Ended 30 November 2024

Contents (continued)

One Step Borders SCIO

Reference and Administrative Details

Chief Executive Officer	A Kennedy
Trustees	A Crausaz M Johnson J Baker
Charity Registration Number	SC051374
Principal Office	The Treehouse Midlem Selkirk TD7 4QB
Independent Examiner	Deans Chartered Accountants 27 North Bridge Street Hawick TD9 9BD

One Step Borders SCIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 November 2024.

Objectives and activities

Objects and aims

The charity aims to support young people across the Scottish Borders to overcome emotional and mental health challenges through 1-1 and group activities.

Achievements and performance

We have continued to grow our referral and support numbers and have been working collaboratively with colleges and the local council to deliver both group and 1-1 support across the region. We are also proud to have been working with numerous trainee counsellors over this period, supporting them on their journey to becoming fully qualified.

Financial review

Unrestricted funds totalled £28,509 (2023 - £35,164) and Restricted funds £nil (2023 - £nil). Principle funding comes from grants and donations which allows the charity to meet its principal objectives.

Policy on reserves

The trustees set a target of 3 months' operating costs to hold in reserve.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	A Crausaz
	M Johnson
	J Baker
Chief Executive Officer:	A Kennedy

Structure, governance and management

Nature of governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and as such is governed by its constitution.

Recruitment and appointment of trustees

Trustees are elected at the Annual General Meeting.

The annual report was approved by the trustees of the charity on 22 August 2025 and signed on its behalf by:

....
M Johnson
Trustee

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the applicable Charities Accounts (Scotland) Regulations 2006, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 22 August 2025 and signed on its behalf by:

....
M Johnson
Trustee

Independent Examiner's Report to the trustees of One Step Borders SCIO

I report to the trustees on my examination of the accounts of One Step Borders SCIO for the year ended 30 November 2024.

Responsibilities and basis of report

As the charity trustees of One Step Borders SCIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

I report in respect of my examination of the One Step Borders SCIO's accounts carried out under section 44 (1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland 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 ICAS, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of One Step Borders SCIO 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 accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements 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.

....

David Campbell
Chartered Accountants
ICAS

27 North Bridge Street
Hawick
TD9 9BD

22 August 2025

Statement of Financial Activities for the Year Ended 30 November 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	13,349	97,734	111,083
Other trading activities	3	26,792	-	26,792
Total income		40,141	97,734	137,875
Expenditure on:				
Charitable activities	4	(46,796)	(97,734)	(144,530)
Total expenditure		(46,796)	(97,734)	(144,530)
Net expenditure		(6,655)	-	(6,655)
Net movement in funds		(6,655)	-	(6,655)
Reconciliation of funds				
Total funds brought forward		35,164	-	35,164
Total funds carried forward	13	28,509	-	28,509

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	41,898	15,147	57,045
Total income		41,898	15,147	57,045
Expenditure on:				
Charitable activities	4	(6,734)	(15,147)	(21,881)
Total expenditure		(6,734)	(15,147)	(21,881)
Net income		35,164	-	35,164
Net movement in funds		35,164	-	35,164
Reconciliation of funds				
Total funds carried forward	13	35,164	-	35,164

(Registration number: SC051374)
Balance Sheet as at 30 November 2024

	Note	2024 £	2023 £
Current assets			
Debtors	10	459	10,213
Cash at bank and in hand	11	103,716	100,677
		104,175	110,890
Creditors: Amounts falling due within one year	12	(75,666)	(75,726)
Net assets		28,509	35,164
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		(6,655)	35,164
Revaluation reserve		35,164	-
Total unrestricted funds		28,509	35,164
Total funds	13	28,509	35,164

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 22 August 2025 and signed on their behalf by:

....
M Johnson
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Accounts (Scotland) Regulations 2006.

Basis of preparation
One Step Borders SCIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts are presented in £ and are rounded to the nearest £1.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from crowd-funding	7,300	-	7,300	1,528
Grants, including capital grants;				
Grants from other charities	6,049	97,734	103,783	55,517
	13,349	97,734	111,083	57,045

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Other income from other trading activities	26,792	26,792
Total for 2024	26,792	26,792

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
General costs		45,826	19,040	64,866
Staff costs		559	78,550	79,109
Governance costs		411	144	555
Total for 2024		46,796	97,734	144,530
Total for 2023		6,734	15,147	21,881

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Wages and salaries	-	77,154	77,154
Staff training	559	1,396	1,955
Rent and rates	11,841	4,153	15,994
Telephone	2,128	747	2,875
Office expenses	6,097	2,138	8,235
Travel and subsistence	21,662	9,997	31,659
Accountancy fees	411	144	555
Bank charges	30	10	40
Sundry expenses	16	6	22
Other professional fees	1,568	545	2,113
Advertising	906	290	1,196
Young person equipment	1,578	1,154	2,732
	46,796	97,734	144,530

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	411	144	555
	411	144	555

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	73,578	14,447
Social security costs	1,995	988
Pension costs	1,581	305
Other staff costs	1,955	944
	79,109	16,684

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	5	5

No employee received emoluments of more than £60,000 during the year

8 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	555	366

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2024 £	2023 £
Prepayments	459	9,782
Other debtors	-	431
	459	10,213

11 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	103,716	100,677

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	398	-
Pension scheme creditor	259	-
Accruals	2,031	169
Deferred income	72,978	75,557
	75,666	75,726

13 Funds

	Balance at 1 December 2023 £	Incoming resources £	Resources expended £	Balance at 30 November 2024 £
Unrestricted funds				
General	35,164	40,141	(46,796)	28,509
Restricted funds	-	97,734	(97,734)	-
Total funds	35,164	137,875	(144,530)	28,509

	Incoming resources £	Resources expended £	Balance at 30 November 2023 £
Unrestricted funds			
General	41,898	(6,734)	35,164
Restricted funds	15,147	(15,147)	-
Total funds	57,045	(21,881)	35,164

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2024 £
Current assets	44,067	60,108	104,175
Current liabilities	(15,558)	(60,108)	(75,666)
Total net assets	28,509	-	28,509

	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2023 £
Current assets	35,171	75,719	110,890
Current liabilities	(7)	(75,719)	(75,726)
Total net assets	35,164	-	35,164

15 Related party transactions

There were no related party transactions in the year.