

**RELATIONSHIPS SCOTLAND BORDERS**

**TRUSTEES' ANNUAL REPORT  
AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**Registered Charity – SC000979**

# **Relationships Scotland Borders**

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**For the year ended 31 March 2025**

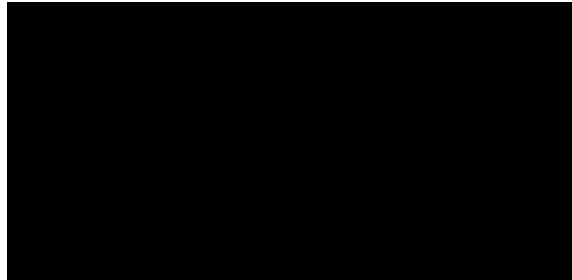
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## Relationships Scotland Borders

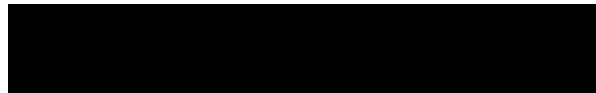
### Legal and Administrative Information For the year ended 31 March 2025

**Scottish Charity Number:** SC000979

**Board of Trustees:**




Also serving during the year:



**Registered Office:** Crossford House  
Stonebyres  
Lanark  
ML11 9UW

**Bankers:** Bank of Scotland  
70 High Street,  
Peebles, EH45 8AQ

**Independent Examiner:**   
EA Independent Ltd  
5 South Charlotte Street  
Edinburgh  
EH2 4AN

## **Relationships Scotland Borders**

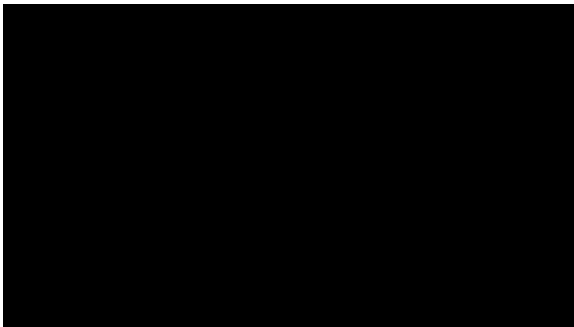
### **Trustees' Annual Report For the year ended 31 March 2025**

The Trustees are delighted to present their report for the year ended 31 March 2025.

#### **Structure, governance and management**

Relationships Scotland Borders (RSB) is a charitable unincorporated association. The charity's constitution vests the management of the association in an executive committee whose members, including the office bearers, stand down at each annual general meeting but are eligible for re-election. Casual vacancies may be filled by the executive committee by co-option.

At the date of this report the committee, comprised the following members as Trustees of the charity, all of whom held office throughout the year ended 31 March 2025:



The committee normally meets every three months. Standing Agenda items at each Executive Committee meeting are the CEO's Report and the Treasurer's Report. Additional items are discussed as required.

RSB is staffed by 4 part-time salaried employees the senior of whom serves as the Chief Executive directly responsible to the executive committee for the running of the charity. The charity provides its services through a combination of salaried and self-employed sessional mediators, counsellors and child centre contact workers.

## **Relationships Scotland Borders**

### **Trustees' Annual Report For the year ended 31 March 2025**

#### **Objects and activities**

RSB aims to foster the success and stability of personal relationships and lessen the trauma and distress of family break-up, principally the emotional damage caused to children. In particular its objectives are:-

- To provide confidential counselling to individuals who are experiencing difficulties in their marriage or other personal relationships.
- To provide individual information, advice and support to separated parents, their children and other family members.
- To provide mediation to help parents come together to try to reduce conflict, resolve difficulties and negotiate workable arrangements for the future of their children.
- To provide individual consultation for children, allowing them to express their views on future arrangements and have them taken into account by their parents.
- To provide one-to-one meetings for children experiencing difficulties coping with separation and divorce.
- To provide a contact centre service, where required, as a safe, supported and neutral place in which children can spend time with their non-resident parent.

RSB is the only agency doing this specialised work in the Scottish Borders. The charity maintains for the benefit of its committee members and staff a comprehensive manual of policies and procedures giving professional guidance on major issues relevant to its activities.

#### **Achievements and performance**

We are pleased to report that 2024/2025 has been another successful year for RSB. Our financial position remains stable and our dedicated team has continued to work collaboratively to ensure we provide the highest standard of support to families and individuals across our services.

Our team now includes a Senior Family Support Worker, Family Support Key Workers, Child Contact Centre support workers, counsellors, mediators and a committed administrative team, all led by our CEO. Together they have delivered compassionate, professional services that meet the diverse needs of our clients.

## **Relationships Scotland Borders**

### **Trustees' Annual Report For the year ended 31 March 2025**

#### **Service Delivery and Impact**

Over the past year, we received 165 enquiries across the full range of services we offer — these enquiries resulted in 72 clients taking part in intake sessions.

Our Child Contact Centre in Galashiels supported 34 children through 82 supported contacts and 42 supervised contacts, totalling approximately 868 hours of contact work delivered. In addition, our counselling service provided 226 sessions, while our mediation service facilitated 83 sessions — all aimed at helping families navigate difficult transitions with care and respect.

#### **Safeguarding and Organisational Strength**

We remain deeply committed to the safety and wellbeing of both clients and staff. In 2024/2025, the Board undertook a full review of our safeguarding procedures. All trustees and staff completed safeguarding training and we appointed a Trustee Safeguarding Lead to work alongside our staff safeguarding leads to ensure any concerns are addressed promptly and appropriately.

#### **A Team Effort**

We extend our sincere appreciation to our administrative staff, contact centre workers, mediators and counsellors for their continued professionalism and dedication. Their work ensures that we are able to provide high-quality, timely support to families, often at some of the most challenging times in their lives. We also acknowledge the leadership of our CEO, whose focus on improving efficiency, securing financial stability has greatly enhanced both our financial future and service delivery. Her efforts, supported by a hardworking team, have enabled us to continue growing while maintaining the quality of our services.

#### **Financial Overview**

Our financial position remains healthy, thanks in large part to core funding from the Scottish Government. We are also grateful for support from the NHS and income generated through service fees. These combined sources have contributed significantly to our overall income.

We recognise that sustainable funding will continue to be a key challenge. The Board relies on the expertise of the CEO to secure additional funding opportunities and we extend our gratitude to our Treasurer, Isabel Harland, for her regular financial reporting. Isabel also ensures our accounts are fully prepared for review by the Independent Examiner and OSCR.

## **Relationships Scotland Borders**

### **Trustees' Annual Report For the year ended 31 March 2025**

#### **Looking Ahead with Confidence**

We thank the Board of Trustees for their guidance and unwavering support throughout the year. Their insights and strategic oversight have been invaluable. Together, we acknowledge the tireless efforts of the management team, administrators, contact centre staff, counsellors and mediators — each one of whom plays an essential role in the success of this vital service. We move into the next year with confidence, knowing that we are supported by a strong, passionate team and a resilient organisation ready to meet the evolving needs of our community.

#### **Financial review**

Securing long term, sustainable funding remains at the forefront of the Executive Committee's work. However, the RSB Board continues to ensure that scrutiny is given to the financial stability of the services provided by the Charity.

The core grant secured from the Scottish Government to support work with children amounted to £54,019 (2024: £54,019). The Scottish Government also provided a further £60,101 (2024: £60,101) to support contact work. Other grants received during the year were: £4,000 (2024: £4,000) from NHS Borders specifically for Psychosexual Counselling. Total income for the year was £143,653 (2024: £135,757).

Total resources expended amounted to £122,805 (2024: £123,750) resulting in a surplus of £20,848 (2024: surplus for the year of £12,007). Funds at 31 March 2025 stand at £72,433, all of which are unrestricted.

#### **Reserves**

The Reserves Policy has been established whereby the unrestricted funds not committed or invested in fixed assets held by the charity are at least 3-6 months of the actual expenditure for 2024/25, which equates to £30,000 - £60,000. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding or a major incident. It would obviously be necessary to consider how funding would be replaced if activities changed. At present the general reserves, excluding fixed assets, amount to £71,152 which is above the required level but the Trustees believe this is necessary given the current economic conditions.

#### **Trustees' remuneration and expenses**

The Trustees received no remuneration or expenses for the years ended 31 March 2025 or 2024.

## **Relationships Scotland Borders**

### **Trustees' Annual Report For the year ended 31 March 2025**

#### **Related party transactions**

The charity pays a monthly fee to host its software to a bookkeeping company which a trustee is a director in. The total fees paid were £416. None of this was outstanding at the year end.

#### **Risks**

The executive committee has continued to examine the major risks which the charity faces and confirm that systems have been established to mitigate those risks.

### **Plans for the Future**

#### **Building on Strengths, Embracing New Opportunities**

As we look ahead, we recognise that the financial environment remains challenging, particularly in light of the ongoing cost of living crisis. This makes our mission more important than ever — to ensure that families have access to the support they need, when they need it most.

The Executive Committee remains firmly committed to the ongoing development of RSB's services, while maintaining careful oversight of expenditure to ensure our resources are used effectively and sustainably. We will continue to explore new and imaginative funding opportunities, including external grants and partnerships, to help us grow and adapt to the changing needs of our community.

#### **Expanding Key Services**

In the year ahead, we are aiming to increase the provision of both counselling and mediation services. These areas play a vital role in helping families navigate complex emotional and relational challenges. Expanding access to these services will ensure we can reach more individuals and families in need, with tailored, high-quality interventions.

#### **Preparing for Regulation and Raising Standards**

We also look forward to the upcoming introduction of Care Inspectorate regulation for Child Contact Centres expected in 2026. We welcome this step as an opportunity to formalise and strengthen standards across the sector and are committed to ensuring RSB is well-prepared to meet and exceed the expectations this regulation will bring. Work is already underway to align our practices with anticipated requirements and we see this development as a positive milestone in our continuous drive for excellence.



## **Relationships Scotland Borders**

### **Trustees' Annual Report For the year ended 31 March 2025**

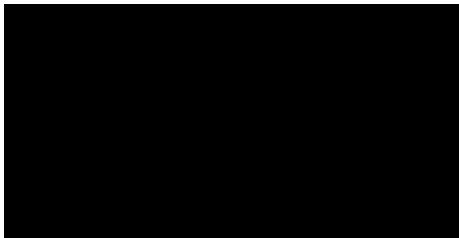
#### **Looking Ahead**

As we move forward, our priorities are clear:

- Strengthen and expand core services, including counselling and mediation
- Embrace regulatory improvements to ensure the highest standards of care
- Maintain financial responsibility while pursuing innovative funding solutions
- Deliver impactful, preventative support in line with national policy goals

With a dedicated team, a clear strategic direction and a strong foundation, RSB is well-positioned to meet the challenges and opportunities that lie ahead. We are excited for what the future holds and remain focused on delivering real, lasting impact for the families and communities we serve.

This report was approved by the Trustees on 14<sup>th</sup> October 2025 and signed on their behalf by:



## **Relationships Borders Scotland**

### **Independent Examiner's report to the Trustees for the year ended 31 March 2025**

I report on the accounts of Relationships Borders Scotland for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

#### **Respective responsibilities of Trustees and Examiner**

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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.

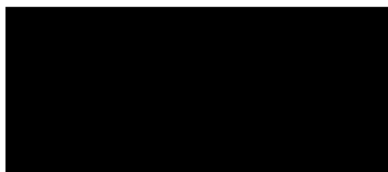
#### **Basis of Independent Examiner's report**

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 a 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:

- (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 8 of the 2006 Regulationshave 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.



EA Independent Ltd  
5 South Charlotte Street  
Edinburgh  
EH2 4AN  
14 October 2025

## Relationships Borders Scotland

### Statement of Financial Activities For the year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>Income from:</b>					
Grants and donations	4	55,269	64,101	<b>119,370</b>	119,120
Charitable activities	5	24,283	-	<b>24,283</b>	16,637
<b>Total income</b>		<u>79,552</u>	<u>64,101</u>	<u><b>143,653</b></u>	<u>135,757</u>
<b>Expenditure on:</b>					
Charitable activities	6	54,305	68,500	<b>122,805</b>	123,750
<b>Total expenditure</b>		<u>54,305</u>	<u>68,500</u>	<u><b>122,805</b></u>	<u>123,750</u>
<b>Net income/(expenditure)</b>		25,247	(4,399)	<b>20,848</b>	12,007
<b>Transfers between funds</b>		<u>(4,399)</u>	<u>4,399</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		20,848	-	<b>20,848</b>	12,007
<b>Reconciliation of funds:</b>					
Fund balances at 1 April		51,585	-	<b>51,585</b>	39,578
<b>Fund balances at 31 March</b>		<u>72,433</u>	<u>-</u>	<u><b>72,433</b></u>	<u>51,585</u>

The statement of financial activities includes all gains and losses recognised in the year.  
The results for the year derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements

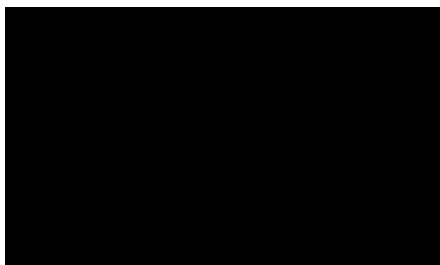
## Relationships Borders Scotland

### Balance Sheet

As at 31 March 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>	12	<b>1,281</b>	<b>2,269</b>
<b>Current assets</b>			
Debtors	13	<b>508</b>	1,439
Cash at bank and in hand		<b>75,646</b>	49,182
		<b>76,154</b>	<b>50,621</b>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	14	<b>(5,002)</b>	(1,305)
<b>Net current assets</b>		<b>71,152</b>	<b>49,316</b>
<b>Net assets</b>		<b>72,433</b>	<b>51,585</b>
<b>Funds</b>			
Unrestricted funds	15	<b>72,433</b>	51,585
Restricted Funds	15	-	-
<b>Total Charity Funds</b>		<b>72,433</b>	<b>51,585</b>

These accounts were approved and authorised for issue by the Trustees on 14<sup>th</sup> October 2025.



The notes on pages 11 to 19 form part of these financial statements

# Relationships Scotland Borders

## Notes to the Accounts

### For the year ended 31 March 2025

#### 1 ACCOUNTING POLICIES

##### 1.1 General Information

Relationships Scotland Borders is an unincorporated association registered with the Office of the Scottish Charity Regulator (OSCR) with charity registration number SC000979. Its registered office is Crossford House, Stonebyres, Lanark, ML11 9UW.

The principal activities are to provide counselling services, child contact centres and mediation as set out in the Trustees Report.

##### 1.2 Basis of Preparation

The accounts have been prepared under the historical cost convention accordance with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Relationships Scotland Borders meets the definition of a public benefit entity under FRS 102.

These financial statements are presented in Pounds Sterling (GBP) as that is the currency in which the charity's transactions are denominated. Monetary amounts in these financial statements are rounded to the nearest pound (£).

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires Trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

The Trustees have adopted the exemption from preparing a statement of cash flows as afforded to small entities by FRS 102.

##### 1.3 Going Concern

The accounts have been prepared on a going concern basis as the Trustees are of the opinion that the charitable company can continue to meet its obligations as they fall due for the foreseeable future. They regularly monitor the funding streams and evaluate the projected expenditure and the free reserves available.

# Relationships Scotland Borders

## Notes to the Accounts

### For the year ended 31 March 2025

#### 1 ACCOUNTING POLICIES (continued)

##### 1.4 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably. The following specific policies are applied to the particular categories of income:

- Fees charged are recognised when invoiced.
- Donations and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resource.
- Grant income for charitable purposes is recognised when the charitable company has entitlement to the fund, any performance conditions attached to the grant have been met, it is possible the income will be received, and the amount can be measured reliably and is not deferred.
- Investment income relates to bank interest which is recognised when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the bank.

##### 1.5 Expenditure

Expenditure is recognised when the charity has entered into a legal or constructive obligation, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It has been accounted for on an accruals basis and has been classified under relevant headings.

The charity is not registered for VAT, and accordingly expenditure is shown gross of irrecoverable VAT. Resources are expended as:

- Expenditure on raising funds includes costs associated with generating income for the charitable company through other trading activities.
- Expenditure on charitable activities includes costs incurred in supporting the charity and its objectives. It comprises both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs are allocated between governance costs and other support costs.
- Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice and therefore includes the costs of independent examination.
- Other support costs relate to the administrative costs of running the charitable company and are allocated to charitable activities either directly or on a basis of staff time.

# Relationships Scotland Borders

## Notes to the Accounts

### For the year ended 31 March 2025

#### 1 ACCOUNTING POLICIES (continued)

##### 1.6 Taxation

Relationships Scotland Borders is accepted by HMRC as a charity under section 521 to 563, Income Tax Act 2007, and accordingly no provision is required for taxation surpluses.

##### 1.7 Funds

Unrestricted funds are available to use and are administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity.

Restricted funds are to be used for particular restricted purposes within the charitable company's objectives. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

##### 1.8 Financial Assets and Financial Liabilities

Financial instruments are recognised in the Balance Sheet when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition they are accounted for as set out below.

The charity only enters into basic financial instruments. At the end of each reporting period basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

##### 1.9 Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts.

##### 1.10 Pensions

The charity operates an auto-enrolment scheme whereby contributions are paid for eligible employees to the Nest scheme.

# Relationships Scotland Borders

## Notes to the Accounts

For the year ended 31 March 2025

### 1 ACCOUNTING POLICIES (continued)

#### 1.11 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Computer equipment – 33% on a straight-line basis

Expenditure on equipment less than £500 has been charged to the income and expenditure account.

#### 1.13 Debtors

Trade and other debtors are measured at transaction price.

#### 1.14 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result on the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

### 2 CRITICAL JUDGEMENTS AND ESTIMATES

The preparation of financial statements in compliance with the Charities SORP (FRS 102) requires the use of certain critical accounting estimates. It also requires the Trustees to exercise judgement in applying the charity's accounting policies. The Trustees do not consider there to be any material accounting judgement required in preparing these accounts. The Trustees are satisfied that accounting policies are appropriate and applied consistently.

### 3 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<b>Income from:</b>			
Grants & donations	55,019	64,101	119,120
Charitable activities	16,637	-	<b>16,637</b>
	<hr/> 71,656	<hr/> 64,101	<hr/> <b>135,757</b>
<b>Expenditure on:</b>			
Charitable activities	(59,649)	(64,101)	<b>123,750</b>
Transfers between funds	-	-	-
<b>Net movement in funds</b>	<hr/> 12,007 <hr/>	<hr/> - <hr/>	<hr/> 12,007 <hr/>



# Relationships Scotland Borders

## Notes to the Accounts

For the year ended 31 March 2025

### 4 GRANTS AND DONATIONS

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
<b>Income from:</b>				
Scottish Government - Contact Centre	-	60,101	<b>60,101</b>	60,101
Scottish Government – Children core	54,019	-	<b>54,019</b>	54,019
NHS Borders - PST counselling	-	4,000	<b>4,000</b>	4,000
Saints & Sinners - donation	1,250	-	<b>1,250</b>	1,000
	<u>55,269</u>	<u>64,101</u>	<u><b>119,370</b></u>	<u>119,120</u>

In 2024, £55,019 was unrestricted income and £64,101 was restricted.

### 5 INCOME FROM CHARITABLE ACTIVITIES

	£	£	£	£
<b>Income from:</b>				
Counselling income	4,725	-	<b>4,725</b>	4,340
Contact centre income	17,320	-	<b>17,320</b>	9,633
Mediation and other fees	2,238	-	<b>2,238</b>	2,664
	<u>24,283</u>	<u>-</u>	<u><b>24,283</b></u>	<u>16,637</u>

In 2024, £16,637 was unrestricted income.

### 6 CHARITABLE ACTIVITIES

	£	£	£	£
<b>Expenditure on:</b>				
Staff salaries	44,415	65,409	<b>109,824</b>	108,996
Travel	121	349	<b>470</b>	732
Training & Recruitment	2,155	-	<b>2,155</b>	1,686
Consultancy	-	-	-	1,013
Other expenses	-	-	-	820
Insurance	498	-	<b>498</b>	468
Room hire	505	-	<b>505</b>	1,350
IT & telephone	2,611	2,431	<b>5,042</b>	4,751
Other office costs	748	-	<b>748</b>	494
Accountancy	1,099	311	<b>1,410</b>	180
Subscriptions	365	-	<b>365</b>	1,267
Depreciation	988	-	<b>988</b>	653
Write-off irrecoverable fees	-	-	-	540
Governance	800	-	<b>800</b>	800
	<u>54,305</u>	<u>68,500</u>	<u><b>122,805</b></u>	<u>123,750</u>

In 2024, £59,649 was unrestricted expenditure and £64,101 was restricted.

## Relationships Scotland Borders

### Notes to the Accounts

#### For the year ended 31 March 2025

#### 7 NET INCOME/(EXPENDITURE)

	2025 £	2024 £
The net income/(expenditure) is stated after charging:		
Depreciation	988	653
Independent Examiner's fee	800	800

#### 8 EMPLOYEES

	2025 £	2024 £
Wages and salaries	98,815	90,448
Social security costs	7,315	6,212
Employment allowance	(5,000)	(5,000)
Other pension costs	826	1,113
Freelance worker costs	7,868	16,223
	<u>109,824</u>	<u>108,996</u>

No employee received emoluments of more than £60,000 in the current or prior year.

The average monthly number of employees during the year was 11 (2024: 4)

#### 9 PENSION AND OTHER POST-RETIREMENT COMMITMENTS

The charity operates an auto-enrolment scheme through Nest. Its liabilities are the employer contributions on current employees only.

#### 10 TRUSTEE REMUNERATION AND EXPENSES

No members of the Trustee Board (nor any person connected with them) received any remuneration during the current or prior year.

No members of the Trustee Board received reimbursements in respect of travel expenses for attending meetings during the current or prior year.

#### 11 RELATED PARTY TRANSACTIONS

The charity paid £416 to Capital Bookkeeping for a finance software subscription, a company in which a Trustee is also a Director. No amounts were outstanding at 31 March 2025.

## Relationships Scotland Borders

### Notes to the Accounts

#### For the year ended 31 March 2025

##### 12 FIXED ASSETS

	2025 Office furniture £	2025 Computer equipment £	2025 Total £	2024 Total £
Assets at 1 April	797	2,486	<b>3,283</b>	1,180
Additions in the year	-	-	-	2,103
Assets at 31 March	797	2,486	<b>3,283</b>	3,283
Depreciation at 1 April	43	971	<b>1,014</b>	360
Depreciation charged in the year	159	829	<b>988</b>	654
Depreciation at 31 March	202	1,800	<b>2,002</b>	1,014
Net Book Value at 31 March	595	686	<b>1,281</b>	2,269

##### 13 DEBTORS

	2025 £	2024 £
Other debtors	-	1,028
Prepayments	<b>508</b>	411
	<b>508</b>	1,439

##### 14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Deferred income	<b>4,000</b>	-
Trade creditors	<b>202</b>	505
Accruals	<b>800</b>	800
	<b>5,002</b>	1,305
Deferred income at start of the year	-	-
Released in year	-	-
Grant income related to 2025-26	<b>4,000</b>	-
Deferred income at end of year	<b>4,000</b>	-

## Relationships Scotland Borders

### Notes to the Accounts

#### For the year ended 31 March 2025

##### 15 MOVEMENT OF FUNDS

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
<b><i>Unrestricted</i></b>					
General fund	51,585	79,552	(54,305)	(4,399)	<b>72,433</b>
<b><i>Restricted</i></b>					
Contact Centres	-	60,101	(64,500)	4,399	-
PST	-	4,000	(4,000)	-	-
	-	64,101	(68,500)	-	-
<b>Total Funds</b>	<b>51,585</b>	<b>143,653</b>	<b>(122,805)</b>	<b>-</b>	<b>72,433</b>

##### Purpose of funds:

**Unrestricted general fund** represents the free reserves of the charity to be used under the direction of the Trustees to meet the charitable objects.

##### **Restricted funds:**

**Contact Centres** – partially funded by a grant from the Scottish Government to deliver contact centre services, in a safe, supported and neutral place in which children can spend time with their non-resident parent.

**PST** – funding from NHS Borders for the provision of free Psychosexual counselling services to those referred to us from NHS Borders.

##### Transfers between funds:

A transfer was made from unrestricted funds to cover the shortfall in the Contact Centre funding.

## Relationships Scotland Borders

### Notes to the Accounts

#### For the year ended 31 March 2025

#### 14 MOVEMENT OF FUNDS continued

##### Movements in funds – comparative figures

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2024 £</i>
<b>Unrestricted</b>					
General fund	39,578	71,656	(59,649)	-	51,585
<b>Restricted</b>					
Contact Centres	-	60,101	(60,101)	-	-
PST	-	4,000	(4,000)	-	-
	-	64,101	(64,101)	-	-
<b>Total Funds</b>	<b>39,578</b>	<b>135,757</b>	<b>(123,750)</b>	<b>-</b>	<b>51,585</b>

#### 15 ANALYSIS OF NET ASSETS REPRESENTING FUNDS

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fund balances at 31 March 2025 are represented by:			
Fixed assets	1,281	-	1,281
Net current assets	71,152	-	71,152
	72,433	-	72,433

Fund balances at 31 March 2024 are represented by:

Fixed assets	2,269	-	2,269
Net current assets	49,316	-	49,316
	51,585	-	51,585