

Borders Childrens Charity

Scotland · Charity number SC026072

Details

Status	Active
Legal form	Unincorporated association
Registered	1997-03-10
Register	View on the OSCR register

Contact

Address	Boon Brae Lauder TD2 6SB
Website	www.borderschildrenscharity.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Borders Children's Charity aims to help children and young people aged 0-18 who are adversely affected by low-income, poor health, disability or challenging family circumstances. It also aims to support the advancement of their education and skills development. The children/young people should be resident in the Scottish Borders or in the care of Scottish Borders Council.

Beneficiaries: 'Children or young people','People with disabilities or health problems'

Objectives: The objects of the Association shall be to promote the benefit of children suffering from poverty or a disability or ini sickness or distress, residing in the Scottish Borders, up to 18 years of age, by relieving poverty J sickless and distress and advancing education.

Geography

- **Main operating location:** Scottish Borders
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£118,277	£71,496	-	0
2024-02-28	£53,541	£52,912	-	0
2023-02-28	£39,848	£56,247	-	0
2022-02-28	£70,959	£55,337	-	0
2021-02-28	£67,738	£37,816	-	0

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2025
for
Borders Childrens Charity**

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Borders Childrens Charity

**Contents of the Financial Statements
for the Year Ended 28 February 2025**

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Borders Childrens Charity
Report of the Trustees
for the Year Ended 28 February 2025

The trustees present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of 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 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Borders Children's Charity aims to help children and young people aged 0-18 who are adversely affected by low income, poor health, disability or challenging family circumstances. It also aims to support the advancement of their education and skills development. The children/young people should be resident in the Scottish Borders or in the care of Scottish Borders Council.

Public benefit

The charity is a Public Benefit Entity.

Volunteers

All Trustees are volunteers who are recruited and invited to join the Charity's committee.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity receives requests from professionals working with Scottish Borders children in a range of areas, this includes Social Workers, Teachers, Health and Social Care workforce including Third Sector organisations.

We receive a wide range of requests, from providing a child or young person with a bed and bedding, furniture and clothing, specialized equipment to support disabilities including neurodivergent conditions. We pay towards school trips, including the transitional trips from primary to high school. We also fund activities that a young person will benefit from attending, for example working with horses, learning to play guitar or swimming lessons. All requests will be considered and if they meet our criteria funding will be awarded.

FINANCIAL REVIEW

Principal funding sources

Principal funding income is generated from a combination of grants, donations and fundraising.

Reserves policy

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. As at 28th February 2025 £110,452 (2024 - £86,400) was held as unrestricted and £22,351 restricted was held at the bank and the Trustees consider this to be appropriate to allow them to respond promptly to requests for financial support.

FUTURE PLANS

The trustees will continue to develop the service and engage with professionals to identify children who would benefit from the support and activities of the Charity.

We are developing a 12 month plan to raise awareness locally and help local / national fundraising.

We aim to eradicate bed poverty in the Borders, every child and young person should be able to feel safe and warm in their bed.

We also consider it every child's right to experience the transitional school trip in primary 7 and will fund all applications up to £250 per child.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The Charity is an unincorporated association which was set up in 1965. It is governed by its constitution which was last amended on 29 March 2023.

Borders Childrens Charity

**Report of the Trustees
for the Year Ended 28 February 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are required to serve a minimum of two years and a maximum of five years on the committee. Trustees do not receive any remuneration or expenses. Chair, Secretary, Treasurer, Requests Officer are elected at the Charity's Annual General Meeting, along with any other roles that are required. The maximum number of appointed Trustees is twelve, and Trustees should normally have served one full year on the committee before being accepted for a post.

Decision making

The trustees are responsible for the running of the Charity. Meetings are held monthly to discuss business and allocation of fundings to specific requests. Requests are bench marked against our acceptance criteria, with the understanding that on occasions there will variance, and all decision are minuted and evidenced.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

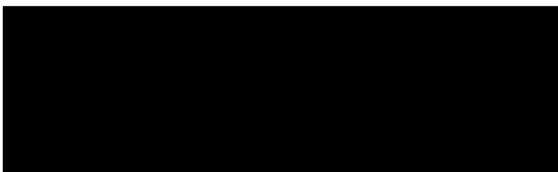
SC026072



Independent Examiner

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Approved by order of the board of trustees on 28/8/2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Borders Childrens Charity**

I report on the accounts for the year ended 28 February 2025 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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

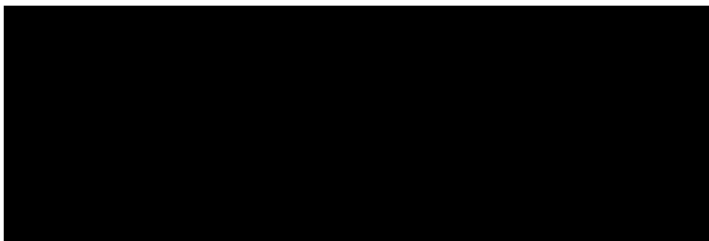
In connection with my examination, no matter has come to my attention :

(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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Gall Robertson CA
Tweedside Park
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Galashiels
Selkirkshire
TD1 3TE

Date: 28/8/2025

Borders Childrens Charity

**Statement of Financial Activities
for the Year Ended 28 February 2025**

	Notes	Unrestricted fund £	Restricted funds £	28.2.25 Total funds £	28.2.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		81,687	35,600	117,287	47,347
Other trading activities	2	-	-	-	5,530
Investment income	3	990	-	990	664
Total		<u>82,677</u>	<u>35,600</u>	<u>118,277</u>	<u>53,541</u>
EXPENDITURE ON					
Charitable activities					
General		<u>58,247</u>	<u>13,249</u>	<u>71,496</u>	<u>52,912</u>
NET INCOME		24,430	22,351	46,781	629
RECONCILIATION OF FUNDS					
Total funds brought forward		86,022	-	86,022	85,393
TOTAL FUNDS CARRIED FORWARD		<u><u>110,452</u></u>	<u><u>22,351</u></u>	<u><u>132,803</u></u>	<u><u>86,022</u></u>

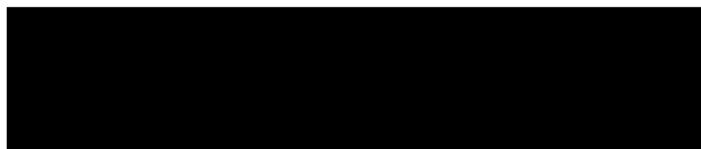
The notes form part of these financial statements

Borders Childrens Charity

**Balance Sheet
28 February 2025**

	Notes	Unrestricted fund £	Restricted funds £	28.2.25 Total funds £	28.2.24 Total funds £
CURRENT ASSETS					
Cash at bank		110,848	22,351	133,199	86,400
CREDITORS					
Amounts falling due within one year	6	(396)	-	(396)	(378)
NET CURRENT ASSETS		<u>110,452</u>	<u>22,351</u>	<u>132,803</u>	<u>86,022</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		110,452	22,351	132,803	86,022
NET ASSETS		<u>110,452</u>	<u>22,351</u>	<u>132,803</u>	<u>86,022</u>
FUNDS	7				
Unrestricted funds				110,452	86,022
Restricted funds				22,351	-
TOTAL FUNDS				<u>132,803</u>	<u>86,022</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28.12.2025 and were signed on its behalf by:



Borders Childrens Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Going Concern

The directors have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the company to continue as a going concern. Thus the directors adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Borders Childrens Charity

**Notes to the Financial Statements - continued
for the Year Ended 28 February 2025**

2. OTHER TRADING ACTIVITIES

	28.2.25	28.2.24
	£	£
Fundraising events	-	5,530
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	28.2.25	28.2.24
	£	£
Deposit account interest	990	664
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the year ended 28 February 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 28 February 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	47,347
Other trading activities	5,530
Investment income	664
Total	<u>53,541</u>
EXPENDITURE ON	
Charitable activities	
General	<u>52,912</u>
NET INCOME	629
RECONCILIATION OF FUNDS	
Total funds brought forward	85,393
TOTAL FUNDS CARRIED FORWARD	<u>86,022</u>

Borders Childrens Charity

**Notes to the Financial Statements - continued
for the Year Ended 28 February 2025**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25	28.2.24
	£	£
Other creditors	396	378
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 29.2.24 £	Net movement in funds £	At 28.2.25 £
Unrestricted funds			
General fund	86,022	24,430	110,452
Restricted funds			
Spifox	-	9,051	9,051
Lottery fund	-	13,300	13,300
	<u> </u>	<u> </u>	<u> </u>
	-	22,351	22,351
TOTAL FUNDS	<u>86,022</u>	<u>46,781</u>	<u>132,803</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,677	(58,247)	24,430
Restricted funds			
Urzone	2,500	(2,500)	-
Spifox	19,800	(10,749)	9,051
Lottery fund	13,300	-	13,300
	<u> </u>	<u> </u>	<u> </u>
	35,600	(13,249)	22,351
TOTAL FUNDS	<u>118,277</u>	<u>(71,496)</u>	<u>46,781</u>

Comparatives for movement in funds

	At 1.3.23 £	Net movement in funds £	At 28.2.24 £
Unrestricted funds			
General fund	85,393	629	86,022
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>85,393</u>	<u>629</u>	<u>86,022</u>

Borders Childrens Charity

**Notes to the Financial Statements - continued
for the Year Ended 28 February 2025**

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,541	(52,912)	629
TOTAL FUNDS	<u>53,541</u>	<u>(52,912)</u>	<u>629</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.23 £	Net movement in funds £	At 28.2.25 £
Unrestricted funds			
General fund	85,393	25,059	110,452
Restricted funds			
Spifox	-	9,051	9,051
Lottery fund	-	13,300	13,300
	-	22,351	22,351
TOTAL FUNDS	<u>85,393</u>	<u>47,410</u>	<u>132,803</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,218	(111,159)	25,059
Restricted funds			
Urzone	2,500	(2,500)	-
Spifox	19,800	(10,749)	9,051
Lottery fund	13,300	-	13,300
	35,600	(13,249)	22,351
TOTAL FUNDS	<u>171,818</u>	<u>(124,408)</u>	<u>47,410</u>

Borders Childrens Charity

**Notes to the Financial Statements - continued
for the Year Ended 28 February 2025**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2025.