

**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**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10

**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.

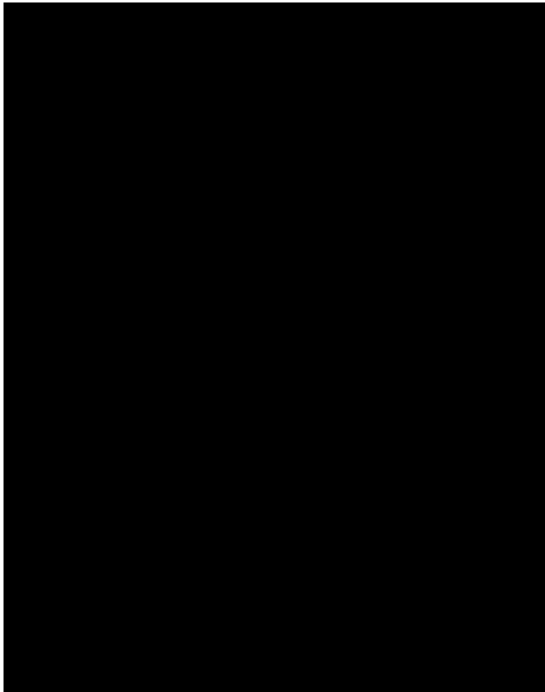
**Decision making**

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**

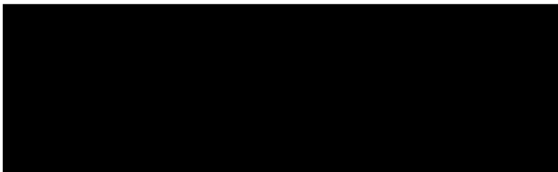
SC026072



**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**

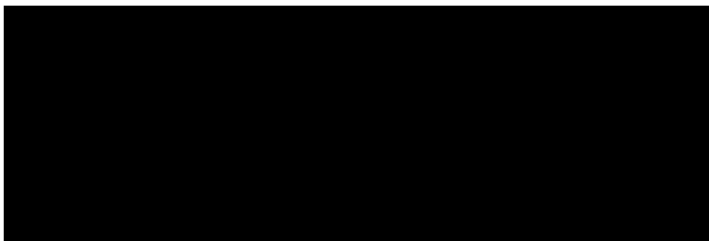
In connection with my examination, no matter has come to my attention :

(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  
Tweedbank  
Galashiels  
Selkirkshire  
TD1 3TE

Date: 28/8/2025

**Borders Childrens Charity**

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

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

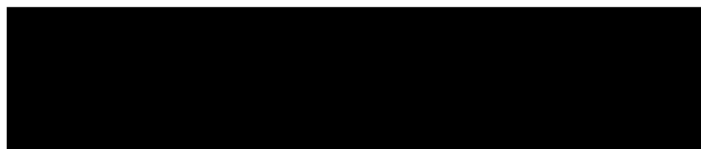
The notes form part of these financial statements

**Borders Childrens Charity**

**Balance Sheet  
28 February 2025**

	Notes	Unrestricted fund £	Restricted funds £	28.2.25 Total funds £	28.2.24 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		110,848	22,351	133,199	86,400
<b>CREDITORS</b>					
Amounts falling due within one year	6	(396)	-	(396)	(378)
<b>NET CURRENT ASSETS</b>		<u>110,452</u>	<u>22,351</u>	<u>132,803</u>	<u>86,022</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		110,452	22,351	132,803	86,022
<b>NET ASSETS</b>		<u>110,452</u>	<u>22,351</u>	<u>132,803</u>	<u>86,022</u>
<b>FUNDS</b>	7				
Unrestricted funds				110,452	86,022
Restricted funds				22,351	-
<b>TOTAL FUNDS</b>				<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	47,347
Other trading activities	5,530
Investment income	664
<b>Total</b>	<u>53,541</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
General	<u>52,912</u>
<b>NET INCOME</b>	629
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	85,393
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>86,022</u></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
	£	£	£
<b>Unrestricted funds</b>			
General fund	86,022	24,430	110,452
<b>Restricted funds</b>			
Spifox	-	9,051	9,051
Lottery fund	-	13,300	13,300
	<u>          </u>	<u>          </u>	<u>          </u>
	-	22,351	22,351
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	82,677	(58,247)	24,430
<b>Restricted funds</b>			
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
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	85,393	629	86,022
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	53,541	(52,912)	629
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	85,393	25,059	110,452
<b>Restricted funds</b>			
Spifox	-	9,051	9,051
Lottery fund	-	13,300	13,300
	<hr/>	<hr/>	<hr/>
	-	22,351	22,351
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	136,218	(111,159)	25,059
<b>Restricted funds</b>			
Urzone	2,500	(2,500)	-
Spifox	19,800	(10,749)	9,051
Lottery fund	13,300	-	13,300
	<hr/>	<hr/>	<hr/>
	35,600	(13,249)	22,351
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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.