

ONE STEP BORDERS: TRUSTEES' ANNUAL REPORT 2023–2024

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: One Step Borders ■ Charity Number: SC051374 ■ Principal Office: The Living Room, Unit 5A, Tweed
Structure: Scottish Charitable Incorporated Organisation (SCIO) ■ Date of Incorporation as SCIO: [Insert date] ■ Pre
Board of Trustees:

2. OBJECTIVES AND ACTIVITIES

One Step Borders supports young people aged 16–25 in the Scottish Borders who are experiencing mental health

Our work includes:

One-to-one therapeutic support (volunteer and trainee-led)

Trauma recovery sessions using the REWIND method

Group-based wellbeing sessions

Partnership-based outreach in colleges and communities

Crisis support including hardship grants and food parcels

We are rooted in trauma-informed, compassionate practice and aim to reduce the barriers young people face in access

3. ACHIEVEMENTS AND PERFORMANCE

2023–24 marked One Step Borders' 10th anniversary. We strengthened our governance as we transitioned fully in

Key Statistics:

618 young people supported one-to-one

Over 400 supported in groups

4,689 sessions delivered (200+ virtual)

65 trauma sessions using REWIND

21,333 miles travelled

12 trainee therapists placed

Engagement up 0.5%, outcomes up 1%

New Developments:

Regular presence at Borders College campuses

Continued partnerships with CAMHS, NHS, Social Work, Housing, and LGBT Youth Scotland

Featured in multiple Youth & Philanthropy Initiative (YPI) presentations — one winning £3,000

Strengthened crisis support, including hardship grants, food parcels, and ILF referrals

Feedback & Stories: Young people have told us our support has helped them return to education, manage anxiety, and

4. FINANCIAL REVIEW

Income: £41,9898

Expenditure: £6.734

Reserves: £35,164

We continue to be supported by:

National Lottery Community Fund (to September 2025)

The Robertson Trust (3-year commitment)

Scottish Borders Council

Rotary Borderlands, Borders Crematorium, Just Give Campaign

Impact Funding Partners (ended March 2025)

We are grateful for all funders and donors whose continued support has sustained our service.

5. STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a Board of Trustees who meet regularly to oversee strategic direction, risk, and compliance

Volunteers and trainees are recruited on a rolling basis, supervised in line with ethical frameworks, and trained in the

6. RISK MANAGEMENT

Key risks identified include:

Funding uncertainty: mitigated through diverse funding applications and continued donor engagement

Safeguarding: robust safeguarding procedures are in place and regularly reviewed

Staff turnover: mitigated by investment in new staff and structured supervision for trainees

7. PLANS FOR THE FUTURE

Our future plans are contingent on securing continued funding. If successful, we intend to:

Maintain current services and office locations

Continue rolling volunteer and trainee recruitment

Expand digital/remote access options

Deepen relationships with education, health, and housing services

Resume our befriending programme if feasible

Our goal is to provide consistent, flexible and empowering support to every young person who needs it.

8. DECLARATION

This report was approved by the Board of Trustees on [insert date] and signed on their behalf by:

Signature: _____ ■ Name: [Insert name] ■ Position: Trustee / Chair

Charity registration number: SC051374

One Step Borders SCIO

A Scottish Charitable Incorporated Organisation
Annual Report and Financial Statements

for the Year Ended 30 November 2023

One Step Borders SCIO

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One Step Borders SCIO

Reference and Administrative Details

Chief Executive Officer

Trustees



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 2023.

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 increased our referral numbers and volunteer numbers as well as establishing additional pathways for individuals requiring mild to moderate interventions. We have begun working with additional local stakeholders including the local council and college.

Financial review

We converted from a community interest company (One Step Borders CIC) to a Scottish Charitable Incorporated Organisation in order to further our aims and increase our funding opportunities to sustain us in the future. All assets from the CIC were transferred directly from the CIC to the SCIO upon conversion. This is represented as a donation of £40,370 in the accounts.

Unrestricted reserves amounted to £35,164 which are to be spent solely for the charitable aims and objectives of the SCIO.

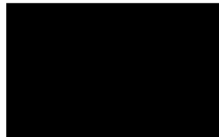
Policy on reserves

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:



Chief Executive Officer:



Structure, governance and management

Nature of governing document

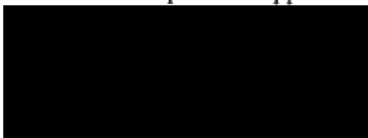
The charity is a Scottish Charitable Incorporated Organisation (SCIO) and as such is governed by its constitution.

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 and signed on its behalf by:



Trustee

One Step Borders SCIO

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.

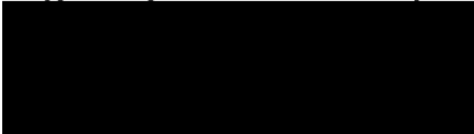
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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



Trustee

One Step Borders SCIO

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 2023.

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.

Date: 25-8-24

One Step Borders SCIO

Statement of Financial Activities for the Year Ended 30 November 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	<u>41,898</u>	<u>15,147</u>	<u>57,045</u>
Total income		<u>41,898</u>	<u>15,147</u>	<u>57,045</u>
Expenditure on:				
Charitable activities	3	<u>(6,734)</u>	<u>(15,147)</u>	<u>(21,881)</u>
Total expenditure		<u>(6,734)</u>	<u>(15,147)</u>	<u>(21,881)</u>
Net income		<u>35,164</u>	<u>-</u>	<u>35,164</u>
Net movement in funds		<u>35,164</u>	<u>-</u>	<u>35,164</u>
Reconciliation of funds				
Total funds carried forward	12	<u>35,164</u>	<u>-</u>	<u>35,164</u>
	Note	Unrestricted funds £	Total 2022 £	
Income and Endowments from:				
Expenditure on:				
Charitable activities	3	<u>(28)</u>	<u>(28)</u>	
Total expenditure		<u>(28)</u>	<u>(28)</u>	
Net expenditure		<u>(28)</u>	<u>(28)</u>	
Net movement in funds		<u>(28)</u>	<u>(28)</u>	
Reconciliation of funds				
Total funds carried forward	12	<u>(28)</u>	<u>(28)</u>	

One Step Borders SCIO

(Registration number: SC051374)
Balance Sheet as at 30 November 2023

	Note	2023 £	2022 £
Current assets			
Debtors	9	10,213	-
Cash at bank and in hand	10	100,677	56
		110,890	56
Creditors: Amounts falling due within one year	11	(75,726)	(84)
Net assets/(liabilities)		35,164	(28)
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		35,164	(28)
Total funds	12	35,164	(28)

SIGNED SECURE
28/08/2024
28/08/2024 at 8:13:53 AM UTC

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on and signed on their behalf by:



Trustee

One Step Borders SCIO

Notes to the Financial Statements for the Year Ended 30 November 2023

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.

One Step Borders SCIO

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	40,370	-	40,370
Donations from crowd-funding	1,528	-	1,528
Grants, including capital grants;			
Government grants	-	15,147	15,147
	<u>41,898</u>	<u>15,147</u>	<u>57,045</u>

One Step Borders SCIO

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
General costs		747	4,084	4,831
Staff costs		5,987	10,697	16,684
Governance costs		-	366	366
Total for 2023		6,734	15,147	21,881
Total for 2022		28	-	28

	Unrestricted funds General £	Restricted funds £	Total funds £
Wages and salaries	5,043	10,697	15,740
Staff training	944	-	944
Rent	-	889	889
Telephone	-	172	172
Printing, postage and stationery	302	120	422
Travel and subsistence	-	2,516	2,516
Accountancy fees	-	366	366
Bank charges	-	14	14
Sundry expenses	355	-	355
Other professional fees	90	373	463
Total for 2023	6,734	15,147	21,881
Total for 2022	28	-	28

4 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	366	366
	<u>366</u>	<u>366</u>

5 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.

One Step Borders SCIO

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

6 Staff costs

The aggregate payroll costs were as follows:

	2023 £
Staff costs during the year were:	
Wages and salaries	14,447
Social security costs	988
Pension costs	305
Other staff costs	944
	<u>16,684</u>

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:

	2023 No
Employees	<u>5</u>

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

7 Independent examiner's remuneration

	2023 £
Examination of the financial statements	<u>366</u>

One Step Borders SCIO

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

8 Taxation

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

9 Debtors

	2023 £
Prepayments	9,782
Other debtors	431
	<u>10,213</u>

10 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>100,677</u>	<u>56</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	-	84
Accruals	169	-
Deferred income	<u>75,557</u>	<u>-</u>
	<u>75,726</u>	<u>84</u>

12 Funds

	Incoming resources £	Resources expended £	Balance at 30 November 2023 £
Unrestricted funds			
General	41,898	(6,734)	35,164
Restricted funds	<u>15,147</u>	<u>(15,147)</u>	<u>-</u>
Total funds	<u>57,045</u>	<u>(21,881)</u>	<u>35,164</u>
		Resources expended £	Balance at 30 November 2022 £
Unrestricted funds			
General		<u>(28)</u>	<u>(28)</u>

One Step Borders SCIO

Notes to the Financial Statements for the Year Ended 30 November 2023 (continued)

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2023 £
Current assets	35,171	75,719	110,890
Current liabilities	<u>(7)</u>	<u>(75,719)</u>	<u>(75,726)</u>
Total net assets	<u>35,164</u>	<u>-</u>	<u>35,164</u>
	Unrestricted funds General £		Total funds at 30 November 2022 £
Current assets	56		56
Current liabilities	<u>(84)</u>		<u>(84)</u>
Total net assets	<u>(28)</u>		<u>(28)</u>

14 Related party transactions

There were no related party transactions in the year.