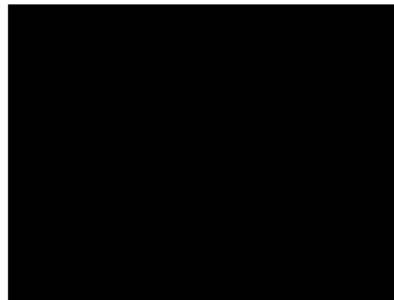


**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Borders Additional Needs Group  
BANG**



**Borders Additional Needs Group  
BANG**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

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**Borders Additional Needs Group  
BANG**

**Report of the Trustees  
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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**

The objectives of the Group are to:

- To promote the education, training and development of children with additional needs to help them in advancing their capabilities, skills and understanding, allowing them to live up to their potential.
- To promote training opportunities for caregivers of children with additional needs to assist them in leading such children to develop their capabilities, skills and understanding and, live up to their potential.
- To promote the provision of facilities and activities for the recreation and other leisure time occupation of children with additional needs and their families.
- To promote equality and diversity by acting as advocates for children with additional needs and their caregivers.

Our vision - "Empowering families and young people to influence society and transform lives" - and mission - "to transform the lives of young people/children with ASN/neurodivergence through a nurturing, whole-family approach which is person-centred and inclusive" - continue to guide our work and priorities.

**Borders Additional Needs Group  
BANG**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

This year has been a transformative period for our Board and organisation, marked by key developments that have strengthened our strategic direction and deepened our long-standing commitment to inclusion, lived experience, and community-led change.

At the heart of our progress has been the implementation of our new five-year strategy, co-produced with parent carers, young people, staff, trustees, and volunteers. This strategy is built around eight key priorities that reflect the needs and aspirations of our community, and which guide all areas of BANG's development - from service delivery to governance and sustainability. These priorities include increasing engagement, supporting employability, growing our volunteer base and strengthening partnerships. We have also embedded inclusive, neuro-affirming practice, which means understanding, accepting and supporting neurodivergent individuals, recognising that all children and young people have unique strengths, interests and needs.

A core focus this year has been on sustaining, maintaining, and developing stronger partnerships across the Scottish Borders and beyond. BANG has worked collaboratively with local authorities, schools, employers, and voluntary sector partners to ensure that the voices of families and young people with ASN and neurodivergence are central to service planning and delivery. These partnerships have enabled us to co-design projects, secure multi-year funding, and expand our reach to those most in need.

In parallel, we have focused on governance development and succession planning, recognising the importance of long-term sustainability and diverse leadership. The Board has actively engaged in future-proofing the charity through internal reviews, recruiting a new manager, trustee development, and outreach to recruit new voices, including young people and parent carers with lived experience. We are embedding succession planning into all aspects of our governance to ensure BANG continues to be led by those closest to the issues we address.

Our commitment to lived experience has also shaped how we deliver our services. We have further integrated consultation, co-production, and neurodivergent representation into decision-making and programme development, ensuring our work is not only relevant but responsive.

This year has strengthened BANG's position as a trusted, inclusive, and forward-thinking organisation, and we move into the next phase of our strategic plan with confidence, clarity, and a continued focus on empowering families and young people to influence society and transform lives.

**1. Co-Production of Our New 5-Year Strategy**

We launched a co-produced 5-year strategic plan, developed collaboratively with our members through away days and formal consultations. This strategy outlines eight clear priorities embedded within our operational plan. As a result, we updated key policies and procedures to align with inclusive practices. We also reaffirmed our commitment to being an inclusive employer and accredited Living Wage organisation.

**2. Autism Practice Improvement Programme (APIP)**

In partnership with Scottish Autism, we advanced the Autism Practice Improvement Programme, focusing on three areas: reflective practice, inclusive sensory profiles, and observational learning. Staff participated in regular team-building and engagement days to support this work and strengthen our neuro-affirming culture.

**3. Equality and Human Rights Subgroup**

Our Equality and Human Rights subgroup amplified the lived experiences of our members and contributed to equality impact assessments. This directly influenced the creation of a new Parent Carer Workstream within the Integration Joint Board (IJB). Parent carers and young people presented their lived experiences at a dedicated Human Rights workshop in June to NHS (IJB) in the Scottish Borders, IJB leaders, and key stakeholders.

**4. Employability Pathways for Young People and Parent Carers**

We expanded our employability work for both young people and parent carers, securing funding through the Local Employability Partnership (LEP) and No One Left Behind (NOLB). This enabled us to employ dedicated transition staff and co-design neuro-affirming work experience pathways with a wide range of employers. We also launched an enhanced inclusive work experience project.

**Borders Additional Needs Group  
BANG**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**OBJECTIVES AND ACTIVITIES**

**5. National Representation and Government Engagement**

We attended the Scottish Government's national roadshow, providing opportunities for our young people and charity representatives to connect with policymakers. We also took part in the National Lottery's Mental Health Roadshow, showcasing our work and building strategic links.

**6. Mental Welfare Commission Collaboration**

Our young people worked with the Mental Welfare Commission for Scotland to redesign their public-facing resources, ensuring they are neuro-affirming and accessible. This led to deeper connections with the Commission's Lived Experience team, and we continue to explore lived voice group models in mental health policy.

**7. Creative Rights Project with Alchemy Film & Arts**

We collaborated with Alchemy Film & Arts to co-create a sensory arcade machine that helps neurodivergent young people understand and explore their human rights in an engaging, creative way.

**8. ASN Summer Camp and Youth Residential**

We delivered five weekly ASN summer camps in partnership with Scottish Borders Council and Borders Disability Support, and a youth residential at Netherurd Garden House, West Linton, focused on developing independence, life skills, and peer connection.

**9. Parent Carer Resilience and Wellbeing Projects**

Working with Borders in Recovery, we co-designed self-coaching workshops for parent carers to support emotional health and wellbeing, enabling them to become more resilient, and delivered first aid training.

**10. Partnership with Scottish Autism - Right Click Relaunch**

We maintained a strong partnership with Scottish Autism, contributing to the relaunch of their online Right Click support programme by collecting lived experience insights from parent carers.

**11. Youth Mental Health Employment Project**

We successfully secured funding through the Community Mental Health & Wellbeing Fund (CMHWF) to create a dedicated job role for a young person with lived experience to support youth mental health initiatives within the organisation.

**12. Partnership with the University of Glasgow - Neurodiversity in Scottish Schools**

We collaborated with the University of Glasgow on the Neurodiversity in Scottish Schools research project, contributing to transformative work that explores how Scottish schools can become more inclusive for neurodivergent learners. This year-long Stage One project involved continuous input from our young people, whose lived experiences were central to the research. Their insights were included in the final synopsis, shaping future recommendations for neuro-affirming education across Scotland.

**Borders Additional Needs Group  
BANG**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Borders Additional Needs Group (BANG) has continued to grow in 2024-2025, consolidating previous developments while successfully delivering new and enhanced services in line with its mission to empower families and young people with additional support needs (ASN) and neurodivergence. Building on our strategic growth since 2019, BANG has implemented its new five-year strategy launched in early 2024, which was co-produced with parent carers, young people, staff, volunteers, and trustees. We have successfully recruited new Trustees and volunteers with a skill set to support our continued growth and financial understanding of a growing charity.

**Understanding Referral Growth and Improving Access to Support**

During the reporting period, BANG experienced a significant increase in the number of referrals to our services from both professionals and families. These referrals often involved families in crisis, young people awaiting diagnoses, or those seeking activity-based and emotional support.

In response to this growing demand, we analysed the referrals to help us understand where referrals were coming from, the nature of support requested, and the barriers families and professionals faced when trying to access BANG's services.

Using the insights from this work, we co-designed a clear, accessible communication and referral pathway to create a single point of contact to simplify access and ensure timely support.

**Strategic Development and Participation**

This year, we strengthened our co-production approach by formally establishing a Parent Carer Consultation Group and a Young People's Lived Voice Group. We also launched a dedicated Male Parent Carer group. These groups play a vital role in shaping BANG's services, giving voice to lived experience and ensuring our planning and delivery are inclusive and reflective of community needs.

We completed our "Open Life" consultation process, which informed the development of our strategic vision and continues to shape ongoing service design. Seven parent carers and several young people have now become key contributors to this work, directly informing service planning and evaluation.

**Staff and Infrastructure Growth**

In 2024-2025, BANG continued to strengthen the teams working under the leadership of the CEO to meet the increasing demand.

We have also prioritised inclusive employment by retaining and supporting neurodivergent staff, further embedding accessible recruitment practices and neuro-affirming support within the organisation.

This year, we expanded our core team with the following roles:

- **Operational Manager** - Reporting to the CEO and responsible for overseeing all operational matters, internal reporting, and staff supervision. The role also leads on the delivery of our new inclusive support and development sessions for all staff in line with A.P.I.P.
- **Admin /Finance Assistant** - a permanent post created to manage administrative functions, streamline internal systems, and provide vital support across the charity's operations including finances.
- **Youth Well-Being Project Lead** - a funded position focused on delivering weekly sport-based well-being sessions that promote resilience, emotional regulation, and peer support for neurodivergent young people.
- **Temp Young Person Project Assistant** as part of school's work experience - a meaningful employment opportunity created for a neurodivergent school leaver, supporting project delivery and bringing lived experience to the team.

Alongside staffing developments, BANG placed a strong focus on volunteer recruitment and development, successfully recruiting five new volunteers. These volunteers have become pivotal to the delivery of key projects including Wee Branches (for ASN children under 11), the Roots - Stronger Together male parent carer support group, and other youth activities. Importantly, we have created opportunities for young people with ASN/neurodivergence to continue engaging with BANG in a volunteer capacity-enhancing their CVs, building confidence, and gaining valuable experience for the world of work.

Our inclusive approach ensures that volunteering pathways are accessible, supportive, and strengths based.

**Borders Additional Needs Group  
BANG**

**Report of the Trustees  
for the Year Ended 31 March 2025**

This investment in staffing has improved our organisational capacity, enhanced service delivery, and reflects our ongoing commitment to inclusive growth and sustainability.

BANG now benefits from a dedicated office space at The Focus Centre, improving visibility, accessibility, and providing a base for operations, peer support sessions, and group delivery.

**Project Delivery and Innovation**

Over the past year, we have launched and sustained several key projects, including:

- Branching Out (Fridays): We have successfully delivered a three-year Branching Out project funded by The National Lottery Improving Lives, offering essential transitional support, peer connection and social opportunities to young people with ASN.
- Transition Service: Funded through the No One Left Behind (NOLB) initiative, this service has enabled us to develop a dedicated team delivering tailored transitional, employability, and life skills support. The project addresses barriers faced by ASN and neurodivergent young people as they prepare for adulthood, education, or employment-ensuring they are supported with confidence, structure, and opportunity.
- Branching In (Thursdays): We have successfully concluded a three-year project funded by The National Lottery Young Start.
- Roots - Stronger Together: A new male parent carer group providing social and peer support
- Youth Well-Being Project: Offering therapeutic sport-based sessions to promote emotional regulation and confidence in ASN young people
- Summer ASN Family Camp: Delivered weekly sessions with inclusive sports, peer connection, and community engagement opportunities
- Employability and Life Skills Pathway: Including our partnership with McDonald's to support ASN school leavers through accessible work placements and onboarding

We have also embedded new frameworks such as our Family Support Assessment Tool to ensure triage and personalised support across emotional well-being, advocacy, finance, and social connection.

**FINANCIAL REVIEW**

**Financial position**

The charity achieved a surplus of £15,374 (2024 - £10,498) for the year. Restricted grant income has increased to £194,192 (2024 - £159,958).

BANG appreciate all the donations received this year and in particular individuals who chose to support BANG as their chosen charity.

**Borders Additional Needs Group  
BANG**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**FINANCIAL REVIEW**

**Principal funding sources**

**Fundraising and Donations Summary (April 2024 - March 2025)**

Borders Additional Needs Group (BANG) has continued to benefit from strong community support through a variety of fundraising platforms and local sponsorships. These efforts have significantly contributed to our ability to deliver inclusive programmes and support services across the Scottish Borders.

■ **Key Fundraising Platforms**

- JustGiving
- Eventbrite
- Easy Fundraising
- Sum-up Payments (online donations/events)
- Direct Community Donations (e.g. Langlee Cabs, new year fundraising Lucy Black )
- Cash Donations & Deposits

**Major Supporters and Sponsorships**

- Scottish Borders Council
- SA ACS
- Borders Community Grant
- Foundation Scotland
- Groundwork UK
- Shared Care Scotland
- The Robertson Trust
- Dormant Accounts Fund
- Main Grants Programme
- Scottish Borders Housing
- Crematoria Management Donation

**Reserves policy**

Borders Additional Needs Group has a reserve policy of £70,000 which would allow us to pay fees and group sessions for 6-12 months from unrestricted funds. The Reserve Policy will be reviewed yearly to ensure we are maintaining sufficient funds as the charity grow and develops. The available reserves held at the year end was £112,066 (2024 - £69,551).



**Borders Additional Needs Group  
BANG**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**FUTURE PLANS**

**Looking Ahead**

BANG continues to prioritise sustainability, inclusion, and meaningful participation as central pillars of its mission. We remain deeply committed to developing clear and supported pathways into employment, volunteering, and leadership for both neurodivergent young people and parent carers, ensuring that lived experience is valued and reflected across all levels of our organisation.

Over the past year, we have made significant progress in embedding neuro-affirming practice across our services, employment, and volunteer opportunities - ensuring our work remains inclusive, strengths-based, and responsive to the diverse needs of our community. Our commitment to accessibility is not only reflected in our programme delivery but also in our internal policies, recruitment approaches, and decision-making structures.

A key area of focus has been the continued strengthening of our financial systems and governance frameworks. The Board of Trustees has played an active role in reviewing and developing robust financial procedures, risk management processes, and oversight mechanisms to ensure long-term sustainability. This includes refining our budgeting and reporting systems, improving transparency, and supporting strategic decision-making aligned with our growing portfolio of work.

Our focus on collaborative working has also continued to strengthen. We have deepened partnerships with local and national organisations, statutory services, and employers - working together to co-create inclusive solutions and expand opportunities for the families and young people we support.

We have successfully secured five year funding from The National Lottery Fairer Life Chances and three-year funding from the lottery's Young Start fund, enabling us to continue to offer essential support and services to young people in the Scottish Borders with Additional Support Needs and to their families.

Together, these efforts reflect a proactive and strategic approach to growth, rooted in our values and shaped by the voices of those we serve.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Borders Additional Needs Group (BANG) is a Scottish Charitable Incorporated Organisation. Our constitution is our governing document.

**Recruitment and appointment of new trustees**

Trustees recruited by Board following a survey of skill analysis of current Board members. All new members are provided with copies of the charity's policies and constitution. The charity also provides child protection training for all new board members.

**Decision making**

All decisions are made by the whole board when meetings are held, these decisions are made in accordance with the charity's constitution.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC049074

**Principal address**

The Focus Community Centre  
Livingstone Place  
Galashiels  
TD1 1DQ

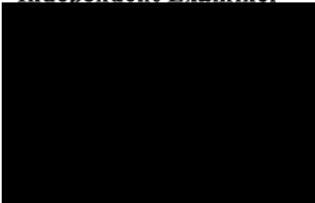
**Borders Additional Needs Group  
BANG**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**Trustees**



**Independent Examiner**



**OTHER WORKING NAME**

The Charity also uses the abbreviation 'BANG' to promote itself.

Approved by order of the board of trustees on 24/11/25..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Borders Additional Needs Group**

I report on the accounts for the year ended 31 March 2025 set out on pages ten to twenty three.

**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**

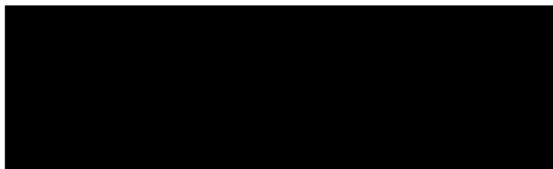
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

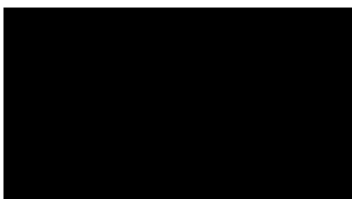
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.



The Institute of Chartered Accountants of Scotland



Date: 24<sup>th</sup> Nov 2025

**Borders Additional Needs Group  
BANG**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	30,676	194,192	224,868	187,984
Other trading activities	3	<u>440</u>	<u>-</u>	<u>440</u>	<u>31</u>
<b>Total</b>		<u>31,116</u>	<u>194,192</u>	<u>225,308</u>	<u>188,015</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General activities		<u>16,501</u>	<u>193,433</u>	<u>209,934</u>	<u>177,517</u>
<b>NET INCOME</b>					
Transfers between funds	11	<u>14,615</u> <u>27,793</u>	<u>759</u> <u>(27,793)</u>	<u>15,374</u> <u>-</u>	<u>10,498</u> <u>-</u>
<b>Net movement in funds</b>		<u>42,408</u>	<u>(27,034)</u>	<u>15,374</u>	<u>10,498</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>71,861</u>	<u>78,632</u>	<u>150,493</u>	<u>139,995</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>114,269</u>	<u>51,598</u>	<u>165,867</u>	<u>150,493</u>

The notes form part of these financial statements

**Borders Additional Needs Group  
BANG**

**Balance Sheet  
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	2,200	-	2,200	4,658
<b>CURRENT ASSETS</b>					
Debtors	8	1,158	-	1,158	440
Cash at bank	9	<u>124,678</u>	<u>59,618</u>	<u>184,296</u>	<u>214,071</u>
		125,836	59,618	185,454	214,511
<b>CREDITORS</b>					
Amounts falling due within one year	10	(13,770)	(8,017)	(21,787)	(68,676)
<b>NET CURRENT ASSETS</b>		<u>112,066</u>	<u>51,601</u>	<u>163,667</u>	<u>145,835</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>114,266</u>	<u>51,601</u>	<u>165,867</u>	<u>150,493</u>
<b>NET ASSETS</b>		<u>114,266</u>	<u>51,601</u>	<u>165,867</u>	<u>150,493</u>
<b>FUNDS</b>	11				
Unrestricted funds				114,266	71,861
Restricted funds				<u>51,601</u>	<u>78,632</u>
<b>TOTAL FUNDS</b>				<u>165,867</u>	<u>150,493</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24/11/25 and were signed on its behalf by:

Trustee

Trustee

The notes form part of these financial statements

**Borders Additional Needs Group  
BANG**

**Notes to the Financial Statements  
for the Year Ended 31 March 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Computer equipment	- 33% on cost

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Borders Additional Needs Group  
BANG**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES - continued**

**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.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**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.

**2. DONATIONS AND LEGACIES**

	31.3.25	31.3.24
	£	£
Donations	10,836	9,810
Grants	214,032	178,174
Grant management income	17,263	-
Grant management fees	<u>(17,263)</u>	<u>-</u>
	<u>224,868</u>	<u>187,984</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
General	2,975	792
Other grants	<u>211,057</u>	<u>177,382</u>
	<u>214,032</u>	<u>178,174</u>

**Borders Additional Needs Group  
BANG**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**3. OTHER TRADING ACTIVITIES**

	31.3.25	31.3.24
	£	£
Fundraising events	<u>440</u>	<u>31</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

During the year under review Trustee [REDACTED] received remuneration of £33,999.96 and employers pension contributions of £832.80 for her employed role as CEO and manager, and not for her role as Trustee.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. STAFF COSTS**

	31.3.25	31.3.24
	£	£
Wages and salaries	133,961	107,932
Other pension costs	<u>1,835</u>	<u>1,752</u>
	<u>135,796</u>	<u>109,684</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
	<u>11</u>	<u>9</u>
Employees		

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	28,026	159,958	187,984
Other trading activities	<u>31</u>	<u>-</u>	<u>31</u>
<b>Total</b>	<u>28,057</u>	<u>159,958</u>	<u>188,015</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General activities	<u>26,409</u>	<u>151,108</u>	<u>177,517</u>
<b>NET INCOME</b>	1,648	8,850	10,498
Transfers between funds	<u>38,857</u>	<u>(38,857)</u>	<u>-</u>
<b>Net movement in funds</b>	40,505	(30,007)	10,498
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	31,353	108,642	139,995



**Borders Additional Needs Group  
BANG**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>71,858</u>	<u>78,635</u>	<u>150,493</u>

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024	1,879	5,515	7,394
Disposals	<u>(1,169)</u>	<u>(2,622)</u>	<u>(3,791)</u>
At 31 March 2025	<u>710</u>	<u>2,893</u>	<u>3,603</u>
<b>DEPRECIATION</b>			
At 1 April 2024	1,089	1,647	2,736
Charge for year	264	1,476	1,740
Eliminated on disposal	<u>(909)</u>	<u>(2,164)</u>	<u>(3,073)</u>
At 31 March 2025	<u>444</u>	<u>959</u>	<u>1,403</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>266</u>	<u>1,934</u>	<u>2,200</u>
At 31 March 2024	<u>790</u>	<u>3,868</u>	<u>4,658</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25 £	31.3.24 £
Prepayments and accrued income	<u>1,158</u>	<u>440</u>

**9. CASH AT BANK**

	General fund £	Branching - National lottery (Improving Lives) £	Shared Care Scotland - Better Breaks £	Robertson Trust Fund £	Young Start Fund £
Bank account no. 2	<u>124,678</u>	<u>10,092</u>	<u>1,258</u>	<u>7,264</u>	<u>6,573</u>
Total	<u>124,678</u>	<u>10,092</u>	<u>1,258</u>	<u>7,264</u>	<u>6,573</u>

**Borders Additional Needs Group  
BANG**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**9. CASH AT BANK - continued**

				31.3.25	31.3.24
	No one Left Behind £	Empowering Parents Fund £	Youth Well Being Sports Programme 2024 £	Total funds £	Total funds £
Brought forward	-	-	-	-	-
Bank account no. 2	<u>11,879</u>	<u>6,132</u>	<u>16,420</u>	<u>184,296</u>	<u>214,071</u>
Total	<u>11,879</u>	<u>6,132</u>	<u>16,420</u>	<u>184,296</u>	<u>214,071</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade creditors	212	198
Taxation and social security	2,006	2,184
Other creditors	<u>19,569</u>	<u>66,294</u>
	<u>21,787</u>	<u>68,676</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	71,861	14,612	27,793	114,266
<b>Restricted funds</b>				
Branching - National lottery (Improving Lives)	20,290	(12,515)	-	7,775
Shared Care Scotland - Better Breaks	-	210	(210)	-
Dumfries and Galloway	14,504	(56)	(14,448)	-
Robertson Trust Fund	5,998	1,147	-	7,145
Scottish Autism Fund	28,088	(14,953)	(13,135)	-
Young Start Fund	9,752	(3,360)	-	6,392
No one Left Behind	-	7,616	-	7,616
Empowering Parents Fund	-	6,132	-	6,132
Youth Well Being Sports Programme 2024	-	<u>16,541</u>	-	<u>16,541</u>
	<u>78,632</u>	<u>762</u>	<u>(27,793)</u>	<u>51,601</u>
<b>TOTAL FUNDS</b>	<u>150,493</u>	<u>15,374</u>	<u>-</u>	<u>165,867</u>

**Borders Additional Needs Group  
BANG**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,116	(16,504)	14,612
<b>Restricted funds</b>			
Branching - National lottery (Improving Lives)	41,354	(53,869)	(12,515)
Shared Care Scotland - Better Breaks	16,290	(16,080)	210
Dumfries and Galloway	23,731	(23,787)	(56)
Robertson Trust Fund	14,000	(12,853)	1,147
Scottish Autism Fund	13,008	(27,961)	(14,953)
Young Start Fund	27,944	(31,304)	(3,360)
No one Left Behind	31,784	(24,168)	7,616
Empowering Parents Fund	8,327	(2,195)	6,132
Youth Well Being Sports Programme 2024	17,754	(1,213)	16,541
	<u>194,192</u>	<u>(193,430)</u>	<u>762</u>
<b>TOTAL FUNDS</b>	<u>225,308</u>	<u>(209,934)</u>	<u>15,374</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	31,353	1,651	38,857	71,861
<b>Restricted funds</b>				
Branching - National lottery (Improving Lives)	22,357	7,869	(9,936)	20,290
Shared Care Scotland - Better Breaks	1,532	2,053	(3,585)	-
ASN Scottish Autism Community				
Co-ordinator	2,548	-	(2,548)	-
Dumfries and Galloway	37,049	(20,145)	(2,400)	14,504
Robertson Trust Fund	18,462	(12,464)	-	5,998
SBC LEP-YES Project	13,966	(577)	(13,389)	-
Scottish Autism Fund	4,597	20,943	2,548	28,088
Young Start Fund	8,131	8,060	(6,439)	9,752
SBC Holiday	-	58	(58)	-
RS MacDonald	-	424	(424)	-
SBC Summer	-	2,626	(2,626)	-
	<u>108,642</u>	<u>8,847</u>	<u>(38,857)</u>	<u>78,632</u>
<b>TOTAL FUNDS</b>	<u>139,995</u>	<u>10,498</u>	<u>-</u>	<u>150,493</u>

**Borders Additional Needs Group  
BANG**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. 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	28,057	(26,406)	1,651
<b>Restricted funds</b>			
Branching - National lottery (Improving Lives)	45,635	(37,766)	7,869
Shared Care Scotland - Better Breaks	16,589	(14,536)	2,053
Dumfries and Galloway	-	(20,145)	(20,145)
Robertson Trust Fund	-	(12,464)	(12,464)
SBC LEP-YES Project	-	(577)	(577)
Scottish Autism Fund	43,036	(22,093)	20,943
Young Start Fund	30,697	(22,637)	8,060
SBC Holiday	3,000	(2,942)	58
RS MacDonald	15,001	(14,577)	424
SBC Summer	<u>6,000</u>	<u>(3,374)</u>	<u>2,626</u>
	<u>159,958</u>	<u>(151,111)</u>	<u>8,847</u>
<b>TOTAL FUNDS</b>	<u>188,015</u>	<u>(177,517)</u>	<u>10,498</u>

**Borders Additional Needs Group  
BANG**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. MOVEMENT IN FUNDS - continued**

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	31,353	16,263	66,650	114,266
<b>Restricted funds</b>				
Branching - National lottery (Improving Lives)	22,357	(4,646)	(9,936)	7,775
Shared Care Scotland - Better Breaks	1,532	2,263	(3,795)	-
ASN Scottish Autism Community Co-ordinator	2,548	-	(2,548)	-
Dumfries and Galloway	37,049	(20,201)	(16,848)	-
Robertson Trust Fund	18,462	(11,317)	-	7,145
SBC LEP-YES Project	13,966	(577)	(13,389)	-
Scottish Autism Fund	4,597	5,990	(10,587)	-
Young Start Fund	8,131	4,700	(6,439)	6,392
SBC Holiday	-	58	(58)	-
No one Left Behind	-	7,616	-	7,616
RS MacDonald	-	424	(424)	-
SBC Summer	-	2,626	(2,626)	-
Empowering Parents Fund	-	6,132	-	6,132
Youth Well Being Sports Programme 2024	-	16,541	-	16,541
	<u>108,642</u>	<u>9,609</u>	<u>(66,650)</u>	<u>51,601</u>
<b>TOTAL FUNDS</b>	<u>139,995</u>	<u>25,872</u>	<u>-</u>	<u>165,867</u>

**Borders Additional Needs Group  
BANG**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. MOVEMENT IN FUNDS - continued**

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	59,173	(42,910)	16,263
<b>Restricted funds</b>			
Branching - National lottery (Improving Lives)	86,989	(91,635)	(4,646)
Shared Care Scotland - Better Breaks	32,879	(30,616)	2,263
Dumfries and Galloway	23,731	(43,932)	(20,201)
Robertson Trust Fund	14,000	(25,317)	(11,317)
SBC LEP-YES Project	-	(577)	(577)
Scottish Autism Fund	56,044	(50,054)	5,990
Young Start Fund	58,641	(53,941)	4,700
SBC Holiday	3,000	(2,942)	58
No one Left Behind	31,784	(24,168)	7,616
RS MacDonald	15,001	(14,577)	424
SBC Summer	6,000	(3,374)	2,626
Empowering Parents Fund	8,327	(2,195)	6,132
Youth Well Being Sports Programme 2024	17,754	(1,213)	16,541
	<u>354,150</u>	<u>(344,541)</u>	<u>9,609</u>
<b>TOTAL FUNDS</b>	<u>413,323</u>	<u>(387,451)</u>	<u>25,872</u>

**Transfers between funds**

Most of the restricted funds generate unrestricted income from the use of their facilities and management which is therefore transferred between funds.

**Improving Lives/ Branching Out fund**

This is year 3 of a restricted fund provided by The National Lottery to deliver a three year transitional youth programme for Additional Support Needs Youths. There was net income of £41,354 (£46,322 less £4,968 management fees) into this fund during the year and the closing balance was £7,775, being £10,092 of cash in hand and closing creditors of £2,317. The fund has supported consistent weekly delivery of youth-led sessions, providing a vital transitional bridge between school and adult life for young people with neurodivergence and ASN. The programme continues to show measurable outcomes in social confidence, peer relationships, and life skills development.

**Share Care/Better Breaks fund**

This restricted fund, Better Breaks funding enables BANG to deliver ASN families activities and social activities. There was net income of £16,290 (£18,190 less £1,900 management fees). The fund ceased during the year and all balances have been transferred to the General Fund. The fund enabled ASN families to access vital respite opportunities, including inclusive residential and Summer Camp activities. These breaks provided both young people and carers with improved well-being, connection, and quality time together.

**Young Start Fund**

**Borders Additional Needs Group  
BANG**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. MOVEMENT IN FUNDS - continued**

This restricted fund from National Lottery funding is to provide Additional Needs Young people 11-15 years of age with social opportunities. There was net income of £27,944 (£31,164 less £3,220 management fees) and the closing balance was £6,392 which was £6,573 cash in hand and closing creditors of £181. The fund allowed for the delivery of weekly structured sessions focused on confidence building, friendships, and youth leadership. Young people were actively involved in shaping the programme, developing ownership and new skills in a supportive environment.

**ASN Scottish Autism Community Co-ordinator/ Scottish Autism Fund**

In the year £13,008 of funding was received from Scottish Autism. The fund is now closed and all balances have been transferred to the General Fund. This funding supported partnership work with Scottish Autism, a national organisation, to build and strengthen autistic understanding and support across the Scottish Borders. The collaboration has enhanced strategic engagement, improved pathways for autistic individuals and families, and informed local practice through shared expertise.

**Dumfries and Galloway**

In the year there was net income of £23,731 (£26,774 of prepaid income from 2023/24 less management fees £3,043). The fund is now closed and all balances have been transferred to the General Fund. The funding supported family liaison outreach work with families in Scottish Borders improving access to ASN-friendly services, community support and lived voice. Activities delivered under this fund are now embedded in wider general provision.

**No One Left Behind**

In the year there was net income of £31,784 (£35,917 of prepaid income from 2023/24 less management fees £4,133). The closing balance was £7,616, which was £11,879 cash in hand and closing creditors of £4,065. This fund supported early intervention, employability, and life-skills-focused work with ASN, neurodivergent young people and home-schooled young people. The project includes access to enhanced work experience; accreditations, school outreach and one-to-one support tailored to individual needs and aspirations.

**Empowering Parents Fund**

In the year £8,327 of funding was received from Scottish Borders Council, Empowering Parents Funding. The closing balance was £6,132, which was cash in hand. This fund enabled the delivery of peer-led workshops and skills-based sessions for parent carers. It has helped reduce isolation, improve confidence, and connect families to local services and training.

**Youth Well Being Sports Programme 2024 CMHWBF**

In the year £17,754 was received from Borders Community Action for the Youth Well Being Sports Programme 2024 CMHWBF. The closing balance was £16,541, which was £16,420 cash in hand and £121 social security debtor. This fund supports a new sports-based mental health project for neurodivergent young people aged 11-18. Activities have focused on emotional regulation, building resilience through movement, and improving access to inclusive physical activity.

**12. RELATED PARTY DISCLOSURES**

Payments to Trustees are shown on Note 5 to the accounts.

**Borders Additional Needs Group  
BANG**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**13. FEES PAID TO INDEPENDENT EXAMINER**

During the year, BANG paid [REDACTED] £4,984 for payroll and bookkeeping services (2024 - £3,989) and £4,500 for the independent examination of the accounts (2024 - £2,760).

**14. LEGAL FORM OF ENTITY**

The charity constitutes an incorporated charity registered in Scotland. Its registered office and principal place of business is The Focus Community Centre, Livingstone Place, Galashiels, TD1 1DQ

**15. GOING CONCERN**

The trustees know of no material uncertainties relating to the charity's ability to continue as a going concern.

**16. PUBLIC BENEFIT ENTITY**

The charity is a public benefit entity.

**17. VOLUNTEERS**

BANG provides opportunities for Volunteers from both within its membership and wider community to support with the delivery of Youth Groups, support with parental and respite activities.