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Report of the Trustees for the year ended 30 September 2024

Reference and Administrative details

Registered Charity number: 1164066
Registered Office:
41 Ridd Way
Wingerworth
CHESTERFIELD
S42 6UX

Trustees:

Rebecca Louise Breslin
Sarah Coombes
Debbie Oliver

Purpose of the charity

BEAT SCAD ACTIVITIES FOCUS ON THREE MISSION AREAS: 1) RAISING AWARENESS OF THE UNCOMMON AND UNDER-DIAGNOSED HEART CONDITION SPONTANEOUS CORONARY ARTERY DISSECTION (SCAD) BY SHARING UP TO DATE INFORMATION; 2) SUPPORTING PEOPLE AFFECTED BY SCAD THROUGH CONFERENCES, ORGANISED WALKS & SOCIAL MEDIA GROUPS; 3) RAISING FUNDS FOR RESEARCH TO UNDERSTAND THE CAUSE AND TO OPTIMIZE TREATMENT AND PROGNOSIS.

Public benefit

The trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement.

Achievement and Performance

During this financial year, the charity continued to provide information and resources for those affected by SCAD, as well as healthcare professionals, via our website, leaflets, education events, videos and social media; and support those affected by SCAD via email, phone, social media and our Buddy Service.

We completed the process of updating our website, which is an important part of our strategy to raise awareness of SCAD, support patients and fundraise for more research. We continue to work with the web consultant to monitor website performance and analytics as well as updating and improving content.

The trustees are very grateful to all the volunteers and supporters who contributed time and money to support the charity.

Several events were held by the charity and supporters to raise £70,153 (2023: £70,749, adjusted).

FINANCIAL REVIEW

Several events were held by the charity and supporters to raise £70,153 (2023: £70,749, adjusted). The Charity donated £17,478 to the Leicester SCAD Research group in 2024 (2023: £0).

Beat SCAD is committed to supporting research into SCAD and in 2022/2023 we awarded £204,624 for a clinical research fellow appointed for three years who started in February 2024. This year we paid £17,478, with the remainder to be paid in instalments in 2025 and 2026.

It is the policy of the trustees to keep reserves sufficient to cover 6 months of general running costs. The trustees expect the charity to continue as a going concern.

Plans for future periods

The Trustees intend to continue our current strategies of raising awareness and educating healthcare professionals about SCAD; supporting those affected by SCAD and championing the patient voice; and raising funds for research. We also plan to continue to develop policies and processes to support our objectives and comply with legal requirements.

Structure Governance and Management

Best SCAD is a Charitable Incorporated Organisation (Foundation type) governed by a constitution dated 22nd May 2015.

The original trustees are the founders of the charity. Future trustees will be chosen to contribute to skills required by the charity's work.

Signed on behalf of the trustees by

Name: Rebecca Breslin

Position: Trustee Chair

Date: 23-May-2025



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

**Report to the
trustees/directors/ members
of**

Beat SCAD

**On accounts for the year
ended**

30/09/2024

Charity no.:

1164066

Company no.:

08073659

Set out on pages

5 to 19

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th September 2024

**Responsibilities and basis
of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's
statement**

I have completed my examination.

I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2. the accounts do not accord with those records.

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.

Signed:

Date:

24th May 2025

Name:

Rachel Eden

**Relevant professional
qualification(s) or body (if
any):**

FCMA (Fellow of the Chartered Institute of Management Accountants)

Address:

1st Floor, Pinnacle Building

Tudor Road

RG1 1NH



Beat SCAD				
Annual accounts for the period 2024				
Period start date	01/10/2023	To	Period end date	30/09/2024

Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	64 702	-	-	64 702	60 727
Charitable activities	5 080	-	-	5 080	9 724
Other trading activities	-	-	-	-	-
Investments	371	-	-	371	298
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	70 153	-	-	70 153	70 749
Resources expended (Note 4)					
Expenditure on:					
Raising funds	2 782	-	-	2 782	- 2 705
Charitable activities	46 169	-	-	46 169	14 196
Separate material item of expense	-	-	-	-	-
Other	-	-	-	-	-
Total	48 951	-	-	48 951	11 490
Net income/(expenditure) before investment gains/(losses)	21 201	-	-	21 201	59 259
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	21 201	-	-	21 201	59 259
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	31	-	-	31	-
Net movement in funds	21 233	-	-	21 233	59 259
Reconciliation of funds:					
Total funds brought forward	194 656	-	-	194 656	135 397
Total funds carried forward	215 888	-	-	215 888	194 656

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
<i>Total fixed assets</i>	-	-	-	-	-
Current assets					
Stocks (Note 7)	6 768	-	-	6 768	8 611
Debtors	-	-	-	-	-
Investments	-	-	-	-	-
Cash at bank and in hand (Note 9)	210 628	-	-	210 628	187 083
<i>Total current assets</i>	217 396	-	-	217 396	195 694
Creditors: amounts falling due within one year (Note 8)	1 508	-	-	1 508	1 038
<i>Net current assets/(liabilities)</i>	215 888	-	-	215 888	194 656
<i>Total assets less current liabilities</i>	215 888	-	-	215 888	194 656
Creditors: amounts falling due after one year	-	-	-	-	-
<i>Total net assets or liabilities</i>	215 888	-	-	215 888	194 656
Funds of the Charity					
Endowment funds	-			-	-
Restricted income funds (Note 10)		-		-	-
Unrestricted funds (Note 10)	215 888		-	215 888	194 656
Revaluation reserve				-	-
<i>Total funds</i>	215 888	-	-	215 888	194 656
Signed by one trustee on behalf of all the trustees	Signature		Date of approval		
	Rebecca Breslin		23-May-25		
	Name:				

Section C

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts 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 have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Section C	Notes to the accounts	(cont)
Note 2 2.2 INCOME		
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	
Government grants	The charity has not received government grants in the reporting period	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	
Support costs	The charity has incurred expenditure on support costs.	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	
Investment gains and	This includes any realised or unrealised gains or losses on the sale of investments and	

Investment gains and losses	any gain or loss resulting from revaluing investments to market value at the end of the year.
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2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.

Deferred income	No material item of deferred income has been included in the accounts.
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Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
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Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
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Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.
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2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least
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They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5
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They are valued at cost.

Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.
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They are valued at cost.

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.
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Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.
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Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.
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Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.
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Note 3 **Analysis of income**

		Unrestricted funds	Total funds £	Prior year £
Analysis				
Donations and legacies:	Donations and gifts	63 928	63 928	57 078
	Gift Aid	773	773	3 649
	Legacies	-	-	-
	General grants provided by government/other charities	-	-	-
	Other	-	-	-
Total		64 702	64 702	60 727
Charitable activities:	Sales of Product Income	3 505	3 505	2 901
	Conference	1 575	1 575	6 823
	Total	5 080	5 080	9 724
Income from investments:	Interest income	371	371	298
	Total	371	371	298
TOTAL INCOME		70 153	70 153	70 749

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Section C	Notes to the accounts	(cont)
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Note 4 Analysis of expenditure

Analysis		This year			Last year		
		Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
Expenditure on raising funds:		£			£		
Shop - printed		727	-	727	305	-	305
Stock Shrinkage		1 843	-	1 843	- 3 024	-	- 3 024
Wellbeing Fund - Expenses		-	-	-	-	14	14
Fundraising Expenses		212	-	212	-	-	-
Total expenditure on raising funds		2 782	-	2 782	- 2 719	14	- 2 705
Expenditure on charitable activities:							
Operation of the charity		15 764	-	15 764	3 479	-	3 479
Photography and video		1 680	-	1 680	230	890	1 120
Web Site Expense		11 248	-	11 248	7 225	2 386	9 611
Donation for Research		17 478	-	17 478	-	-	-
Total expenditure on charitable activities		46 169	-	46 169	10 933	3 276	14 210
TOTAL EXPENDITURE		48 951	-	48 951	8 214	3 290	11 504
		0					-

Section C	Notes to the accounts
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Note 5 **Details of certain items of expenditure**

Fees for examination of the accounts

Independent examiner's fees

Other fees paid to the independent examiner - accounts preparation

This year £	Last year £
300	315
620	547

Figures do not include
VAT

Section C	Notes to the accounts	(cont)
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Note 6	Paid employees
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The charity had no employees

Section C

Notes to the accounts

Note 7

Stocks

	Stock		Work in progress
	For distribution	For resale	
	£	£	£
Charitable activities:			
<i>Opening</i>		8611	-
<i>Added in period</i>	-	-	-
<i>Expensed in period</i>	-	1 843	-
<i>Impaired</i>	-	-	-
<i>Closing</i>	-	6 768	-
Total this year	-	6 768	-
<i>Total previous year</i>		8 611	-

The prior year figure is corrected from the previous year's accounts.

Section C	Notes to the accounts
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Note 8 **Creditors and accruals**

20.1 Analysis of creditors

Accruals and deferred income
Accounts payable

Amounts falling due within one year	
This year £	Last year £
1 104	1 034
404	-
Total 1 508	1 034

Section C	Notes to the accounts	(cont)
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Note 9 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
210 628	187 083
-	-
210 628	187 083

Section C	Notes to the accounts	(cont)
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Note 10 **Charity funds**

10.1 Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	U		88 656	70 153	- 31 442	-	-	127 366
Designated Fund - Clinical researcher	U	A fund designated by the charity trustees to fund a clinical research post for 2024-2026.	106 000	-	- 17 478	-	-	88 522
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			194 656	70 153	- 48 920	-	-	215 888

Section C	Notes to the accounts	(cont)
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Note 10 **Charity funds (cont)**

10.2 Details of material funds held and movements during the PREVIOUS reporting period

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Nationwide Grant	R		890	-	- 890	-	-	0
Wellbeing Project	R	Restricted fund for wellbeing project	2 400	-	- 2 400	-	-	-
			-	-	-	-	-	-
Unrestricted funds	U		133 091	71 080	- 9 515	- 106 000	-	88 656
Designated Fund - Clinical researcher	U	A fund designated by the charity trustees to fund a clinical research post for 2024-2026.	-	-	-	106 000	-	106 000
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			136 381	71 080	- 12 805	-	-	194 656

Section C	Notes to the accounts	(cont)
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Note 11	Transactions with trustees and related parties
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11.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

No trustees claimed expenses during the year or the prior year except for reimbursement of expenditure on behalf of the charity.

11.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period