

Solid Grounds

Scottish Charity No SC044251

Annual Report & Financial Statements

For the Year Ended 30 September 2023

Trustees' Annual Report

For the Year Ended 30 September 2023

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 30 September 2023.

Reference & Administrative Information

Charity Name

Solid Grounds

Charity No

SC0044251

Address

Current Trustees

Kain Ramsay

Structure Governance & Management

Constitution

The Charity is an unincorporated association. It is governed by its constitution which was adopted on 9th September 2013.

Membership and Appointment of Trustees

Membership is open to any individual aged 18 or over who has an interest in furthering the objectives of the Charity. A board of trustees is solely responsible for the strategic and operational management of the charity. Election of the Charity Trustees is made by the members from the membership in accordance with the Constitution. Induction packs are given to new Charity Trustees when appointed and training is provided as and when appropriate.

Objectives & Activities

Charitable purposes

The objective of Solid Grounds is to support Scotland's ex-military service personnel at risk from social exclusion by offering counselling and coaching services aimed at advancing mental and emotional health. The services delivered by ex-military personnel, aid an often problematic transition from the military back into civilian life.

Achievements & Performance

The charity has developed online self-learning materials for ex-military personnel. The learning materials comprise video lessons and complementary e-workbooks. The project benefitted from the proceeds of fundraising events undertaken by the Charity's beneficiaries and supporters. The Trustees are extremely grateful to all the individuals who have provided much funds needed to meet our objectives. The Charity was largely dormant in the financial year.

Financial Review

The Charity has not received any Grants in the year. Receipts on the unrestricted fund were £0. Payments for the year were £280.

There were no restricted funds.



Approved by the trustees on 23rd July 2024 and signed on their behalf by:



Independent Examiner's Report

For the Year Ended 30 September 2023

Independent Examiner's Report to the Trustees of Solid Grounds

I report on the financial statements of the charity for the year ended 30 September 2023, which are set out on pages 5-8.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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

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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Christies (Accountants & Tax Advisers)

Dalgety Bay Business Centre

Sybrig House

Ridge Way

Dalgety Bay

Fife

23rd July 2024

Solid Grounds

**Income and Expenditure Accounts and
Statement of Financial Activities**

For the year to 30 September 2023

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2023</u>	<u>Total 2022</u>
<u>Incoming Resources</u>					
Unsolicited Donations		0		0	0
Fundraising Events	2	<u>0</u>	<u> </u>	<u>0</u>	<u>0</u>
		<u>0</u>	<u> </u>	<u>0</u>	<u>0</u>
<u>Resources expended</u>					
Cost of Generating Funds				0	0
Charitable Activities	5	0		0	0
Professional Fees		280		280	200
		<u>280</u>	<u> </u>	<u>280</u>	<u>200</u>
Net Incoming/(Outgoing Resources)		-280	0	-280	-200
Transfer between fund					
Fund balances brought forward		<u>718</u>	<u>0</u>	<u>718</u>	<u>918</u>
		<u>438</u>	<u>0</u>	<u>438</u>	<u>718</u>

Solid Grounds

Balance Sheet

For the year to 30 September 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		£	£
Tangible Fixed Assets		0	0
<u>Current Assets</u>			
Debtors		0	0
Investment Account		918	918
		<u>918</u>	<u>918</u>
<u>Current Liabilities</u>			
Creditors and accruals		<u>480</u>	<u>200</u>
Net Current Assets		<u>438</u>	<u>718</u>
Total Net Assets		<u><u>438</u></u>	<u><u>718</u></u>
 Funds			
Restricted Funds	10	0	0
Unrestricted Funds	11	<u>438</u>	<u>718</u>
		<u><u>438</u></u>	<u><u>718</u></u>

Solid Grounds

Notes to Financial Statements

For the year ending 30 September 2023

1) Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and the provision of the Law Reform (Miscellaneous Provisions)(Scotland) Act 1990, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice 'Accounting and Reporting by Charities'.

Grant Income

Grant income is credited to the income and expenditure account in the period to which it relates.

Donations

Donations are accounted for in the year in which they are received.

Expenditure

Expenditure is charged against revenue in the year in which it is incurred. Where possible, expenditure is attributed directly to the function to which they relate.

Depreciation of fixed assets

Depreciation is provided at the following annual rates in order to write off each tangible fixed asset over its useful life:

Equipment	3 years
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Restricted funds

Restricted funds are subject to specific restrictions imposed by the donor. Funds are credited to Income and Expenditure in the year of receipt.

VAT

Solid Grounds is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2) Fundraising Events

Events during the year, for which funds are raised for the charity, have been challenge events co-ordinated and undertaken by beneficiaries and supporters of the charity.

3) Staff Costs

There were no staff employed during the year.

4) Trustee's remuneration and expenses

None of the Trustees received remuneration or out of pocket expenses during the year.

5) **Charitable activity costs**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Website			0	
IT Costs			0	
Video Production			0	
Workbooks Production			0	
Event Costs	0		0	
Depreciation	0		0	0
	<u>0</u>		<u>0</u>	<u>0</u>

6) **Restricted Funds**

<u>Balance @ 01/10/2022</u>	<u>Incoming resources</u>	<u>Resources expended</u>	<u>Transfer</u>	<u>Balance @ 30/09/2023</u>
0	0	0	0	0

7) **Unrestricted Funds**

<u>Balance @ 01/10/2022</u>	<u>Incoming resources</u>	<u>Resources expended</u>	<u>Transfer</u>	<u>Balance @ 30/09/2023</u>
718	0	280	0	438

8) **Operating Leases**

The Charity has no commitments under operating lease agreements.