

**Report of the Trustees and
Financial Statements for the Year Ended 30 June 2024
for
Scottish Communities For Health
and Well-Being**



Brett Nicholls Associates
Herbert House
24 Herbert Street
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G20 6NB

**Scottish Communities For Health
and Well-Being**

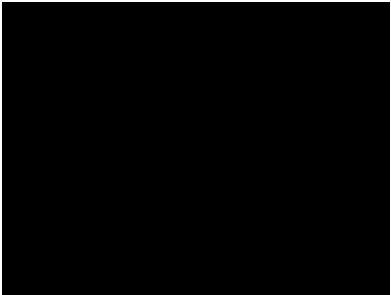
**Contents of the Financial Statements
for the Year Ended 30 June 2024**

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Scottish Communities For Health
and Well-Being

Reference and Administrative Details
for the Year Ended 30 June 2024

TRUSTEES




PRINCIPAL ADDRESS

Aspire Building
16 Farmeloan Road
Rutherglen
G73 1DL

REGISTERED CHARITY NUMBER

SC044327

INDEPENDENT EXAMINER


Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Royal Bank of Scotland
82 Main Street
Rutherglen
G73 2HZ

Scottish Communities For Health and Well-Being

Report of the Trustees for the Year Ended 30 June 2024

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. 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

Our Vision: To see Scotland at the top of the European health league tables with local communities placed centrally as experts in this transformation.

Our Mission: To embed community led health improvement and reduce health inequalities across communities throughout Scotland.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Board embarked on a review and update of our 'Blueprint for a Healthier Scotland' with a view to launching the new version early in 2025. At the same time a new website was being planned which will provide for easier updates and contributions from SCHW organisations.

Board members continue to stay informed about national developments through for example attendance at national conferences, contributions to working groups and national task forces mainly on-line. Outcomes from these activities are shared at Board meetings and through the website.

On November 13 2023 SCHW organised a national "Big Get Together" in the Byres Community Hub at Glasgow University. The event brought together around 60 people who "value the power of communities to improve health and wellbeing". The meeting was designed to:

- Exchange our experiences of community-led health in action
- Hear new evidence of how it makes a difference
- Discuss what we can do ourselves to increase our impact
- Challenge government, the NHS and others to move beyond rhetoric to support community-led action

Throughout 2023/24 Board members continued to be active members of the organising committees for the Scottish Communities Alliance, the Scottish Social Enterprise Network and the Community Wellbeing Exchange. The Board members who are all volunteers from SCHW organisations remain highly committed to the mission, objectives and values of SCHW.

SCHW organisations were once again supported to participate in the Community Wellbeing Exchange. 12 SCHW organisations each had access to £900 to engage with social enterprises to deliver activities to support the mental health of local residents or organisation staff.

SCHW continued to be actively involved in the major research project "Common Health Assets" at Glasgow Caledonia University This NIHR funded research project involves 16 community led health and wellbeing improvement organisations across the UK (4 in Scotland). The outcomes of this project will become available early in 2025. SCHW will be organising another "Big Get Together" to share and reflect on the impact of the outcomes and lessons learned for all of us and for key decision makers.

SCHW is also still actively involved in the Scottish Government's "Place and Wellbeing " programme. The programme has active engagement from civil servants from the major directorates of the government. A central area of interest in the programme is developing a common understanding of "place and place-based approaches " in the context of establishing a public health framework for Scotland.

**Scottish Communities For Health
and Well-Being**

**Report of the Trustees
for the Year Ended 30 June 2024**

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted, free reserves at a level equivalent to three months running costs.

Based on the year ended 30 June 2024, three month's ordinary expenditure amounts to £1,574. At 30 June 2024, the charity held unrestricted reserves of £54,235. The trustees are therefore satisfied that this policy is being met. Funds in excess of the reserves policy will be reinvested in the development of the charity.

Results

The charity incurred a net deficit of £3,596 for the year ended 30 June 2024 (2023: surplus of £11,436).

At 30 June 2024, the reserves totalled £59,896 (2023: £63,492), which comprises unrestricted general funds of £54,235 (2023: £51,535) and restricted funds of £5,661 (2023: £11,957).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a Scottish Charitable Incorporated Organisation (SCIO) with registration number SC044327 and with effect from 16 October 2013.

Organisational structure

SCHW is a national alliance of community led health and wellbeing improvement organisations (currently around 83 organisations). It is governed by directors elected at the AGM. The directors are primarily staff and volunteers from SCHW organisations from across Scotland. The directors form the board which meets monthly. Six open meetings per year are organised to keep SCHW organisations updated and involved.

Key management remuneration

The trustees consider the key management personnel of the charity to be the trustees. The trustees all give their time freely to the charity.

In the prior year, the charity had one member of staff, the Regional Manager, who the trustees considered to be key management personnel. The total cost to the charity for this post in 2023 was £26,690. The post finished in February 2023.

Risk management

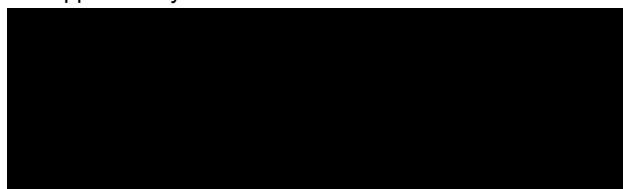
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

COMMENCEMENT OF ACTIVITIES

The charity was formed on 16 October 2013 when it was granted charitable status by the Office of the Scottish Charity Regulator (OSCR).

A Scottish company limited by guarantee and with registration number SC369868 was wound up, and its assets and liabilities transferred to this charity on 23 April 2015. The previous legal entity was finally dissolved on 12 January 2016.

Approved by order of the board of trustees on27/02/2025..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Scottish Communities For Health
and Well-Being**

I report on the accounts for the year ended 30 June 2024 set out on pages five to fourteen.

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.


Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date:

**Scottish Communities For Health
and Well-Being**

**Statement of Financial Activities
for the Year Ended 30 June 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	382,102
Charitable activities	3				
Promotion of health and wellbeing		2,700	-	2,700	3,820
Other income	4	-	-	-	2,407
Total		<u>2,700</u>	<u>-</u>	<u>2,700</u>	<u>388,329</u>
EXPENDITURE ON					
Charitable activities	5				
Promotion of health and wellbeing		-	6,296	6,296	376,893
NET INCOME/(EXPENDITURE)		<u>2,700</u>	<u>(6,296)</u>	<u>(3,596)</u>	<u>11,436</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		51,535	11,957	63,492	52,056
TOTAL FUNDS CARRIED FORWARD		<u>54,235</u>	<u>5,661</u>	<u>59,896</u>	<u>63,492</u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

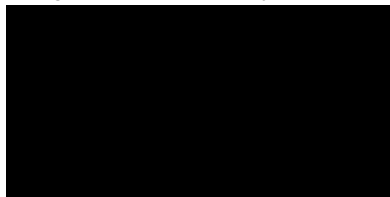
Comparative figures for the previous year by fund type are shown in note 11.

**Scottish Communities For Health
and Well-Being**

**Balance Sheet
30 June 2024**

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors	13	-	3,583
Cash at bank		<u>61,276</u>	<u>75,429</u>
		61,276	79,012
CREDITORS			
Amounts falling due within one year	14	(1,380)	(15,520)
		<u>59,896</u>	<u>63,492</u>
NET CURRENT ASSETS			
		59,896	63,492
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>59,896</u>	<u>63,492</u>
NET ASSETS			
		<u>59,896</u>	<u>63,492</u>
FUNDS	16		
Unrestricted funds		54,235	51,535
Restricted funds		<u>5,661</u>	<u>11,957</u>
TOTAL FUNDS		<u>59,896</u>	<u>63,492</u>

The financial statements were approved by the Board of Trustees and authorised for issue on27/02/2025..... and were signed on its behalf by:



1. ACCOUNTING POLICIES

General information

Scottish Communities for Health and Well-Being ("the charity") is a Scottish Charitable Incorporated Organisation and governed by its articles of association. It was registered as a charity in Scotland (registered number SC044327) on 16 October 2013. Its registered address is 16 Farmeloa Road, Rutherglen, G73 1DL.

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, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

1. ACCOUNTING POLICIES - continued

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible fixed assets

All assets costing more than £500 are capitalised and valued at historic cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 25% on cost

Taxation

Scottish Communities for Health and Well-Being is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

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.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Grants	-	-	-	382,102

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

	2024 £	2023 £
National Lottery Community Fund (Social Prescribing)	-	330,730
National Lottery Community Fund	-	51,372
	-	382,102

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

3. INCOME FROM CHARITABLE ACTIVITIES

	2024 Promotion of health and wellbeing £	2023 Total activities £
Research Income - NIHR Project	2,700	1,800
Network Income	-	1,100
Event Income	-	920
	<u>2,700</u>	<u>3,820</u>

4. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Employment Allowance	-	-	-	2,407

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 8) £	Totals £
Promotion of health and wellbeing	4,916	1,380	6,296

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	-	26,689
Administration	4,916	6,280
Staff Expenses	-	525
Events	-	1,975
Depreciation	-	245
	<u>4,916</u>	<u>35,714</u>

7. GRANTS PAYABLE

	2024 £	2023 £
Promotion of health and wellbeing	-	339,799

The total grants paid to institutions during the year was as follows:

	2024 £	2023 £
Annexe Communities	-	49,248
Yip World	-	48,357
Healthy Valleys	-	50,831
Healthy 'n' Happy	-	48,969
The Hub Community Action Centre	-	19,998
Getting Better Together	-	51,198
Health-in-Mind	-	19,998
Your Voice	-	51,200
	<u>-</u>	<u>339,799</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

8. SUPPORT COSTS

	2024	2023
	£	£
Accountancy - Independent Examination Fee	<u>1,380</u>	<u>1,380</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	-	22,919
Social security costs	-	2,407
Other pension costs	-	1,363
	<u>-</u>	<u>26,689</u>

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

	2024	2023
	-	1
Project and office staff	<u>-</u>	<u>1</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	382,102	382,102
Charitable activities			
Promotion of health and wellbeing	3,820	-	3,820
Other income	<u>2,407</u>	<u>-</u>	<u>2,407</u>
Total	<u>6,227</u>	<u>382,102</u>	<u>388,329</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Promotion of health and wellbeing	<u>7,357</u>	<u>369,536</u>	<u>376,893</u>
NET INCOME/(EXPENDITURE)	(1,130)	12,566	11,436
Transfers between funds	<u>10,310</u>	<u>(10,310)</u>	<u>-</u>
Net movement in funds	9,180	2,256	11,436
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>42,355</u>	<u>9,701</u>	<u>52,056</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>51,535</u></u>	<u><u>11,957</u></u>	<u><u>63,492</u></u>
12. TANGIBLE FIXED ASSETS			
			Computer equipment £
COST			
At 1 July 2023 and 30 June 2024			<u>977</u>
DEPRECIATION			
At 1 July 2023 and 30 June 2024			<u>977</u>
NET BOOK VALUE			
At 30 June 2024			<u><u>-</u></u>
At 30 June 2023			<u><u>-</u></u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2024 £	2023 £
Trade debtors		<u><u>-</u></u>	<u><u>3,583</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	217
Accrued expenses	1,380	15,303
	<u>1,380</u>	<u>15,520</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Current assets	55,615	5,661	61,276	79,012
Current liabilities	(1,380)	-	(1,380)	(15,520)
	<u>54,235</u>	<u>5,661</u>	<u>59,896</u>	<u>63,492</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	-	-	-	245
Current assets	67,055	11,957	79,012	98,161
Current liabilities	(15,520)	-	(15,520)	(46,350)
	<u>51,535</u>	<u>11,957</u>	<u>63,492</u>	<u>52,056</u>

16. MOVEMENT IN FUNDS

	At 1/7/23 £	Net movement in funds £	At 30/6/24 £
Unrestricted funds			
General fund	51,535	2,700	54,235
Restricted funds			
Partnership- Social Prescribing	1	(1)	-
Partnership- Regional Office	3,600	(3,600)	-
Policy Programme	1,564	-	1,564
National Lottery Community Fund	6,792	(2,695)	4,097
	<u>11,957</u>	<u>(6,296)</u>	<u>5,661</u>
TOTAL FUNDS	<u>63,492</u>	<u>(3,596)</u>	<u>59,896</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,700	-	2,700
Restricted funds			
Partnership- Social Prescribing	-	(1)	(1)
Partnership- Regional Office	-	(3,600)	(3,600)
National Lottery Community Fund	-	(2,695)	(2,695)
	-	(6,296)	(6,296)
TOTAL FUNDS	<u>2,700</u>	<u>(6,296)</u>	<u>(3,596)</u>

Comparatives for movement in funds

	At 1/7/22 £	Net movement in funds £	Transfers between funds £	At 30/6/23 £
Unrestricted funds				
General fund	42,110	(885)	10,310	51,535
Fixed Asset Fund	245	(245)	-	-
	42,355	(1,130)	10,310	51,535
Restricted funds				
Partnership- Social Prescribing	3,379	(9,068)	5,690	1
Partnership- Regional Office	3,600	-	-	3,600
Policy Programme	2,722	(1,158)	-	1,564
National Lottery Community Fund	-	22,792	(16,000)	6,792
	9,701	12,566	(10,310)	11,957
TOTAL FUNDS	<u>52,056</u>	<u>11,436</u>	<u>-</u>	<u>63,492</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,227	(7,112)	(885)
Fixed Asset Fund	-	(245)	(245)
	6,227	(7,357)	(1,130)
Restricted funds			
Partnership- Social Prescribing	330,730	(339,798)	(9,068)
Policy Programme	-	(1,158)	(1,158)
National Lottery Community Fund	51,372	(28,580)	22,792
	382,102	(369,536)	12,566
TOTAL FUNDS	388,329	(376,893)	11,436

17. RELATED PARTY DISCLOSURES

Trustee, [REDACTED], is also a trustee of Healthy 'n' Happy, who the charity paid £79 to in the year. In the prior year, a grant totalling £49,248 was paid by the charity to Annexe Communities where trustee, [REDACTED], is employed as the general manager.

18. PURPOSE OF UNRESTRICTED FUNDS

General funds - the unrestricted, 'free reserves' of the charity.

Designated Fund - Fixed Assets - this fund represents the net book value of the charity's tangible fixed assets. Annual depreciation is charged to the fund and additions are transferred to it.

19. PURPOSE OF RESTRICTED FUNDS

Social Prescribing Fund - To distribute funds to ten regional organisations to deliver Social Prescribing Projects.

Regional Office Fund - This fund is to support the general running costs for SCHW to support the delivery of the Social Prescribing Programme.

Policy Programme Fund - To provide support to develop SCHW Blueprint document and other programme development.

National Lottery Community Fund - To support the salary cost and central running costs of the charity.