

HEARTH HEALING EARTH ALLIANCE [SCIO]

SCOTTISH CHARITY NO. SC051677

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2024

HEARTH HEALING EARTH ALLIANCE [SCIO]

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FOR THE PERIOD ENDED 31 DECEMBER 2024**

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HEARTH HEALING EARTH ALLIANCE [SCIO]

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2024

The Trustees have pleasure in presenting their annual report together with the financial statements and the independent examiner's report for the period ended 31 December 2024.

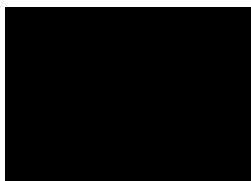
Reference & Administrative Information

Charity Name

HEARTH Healing Earth Alliance [SCIO]

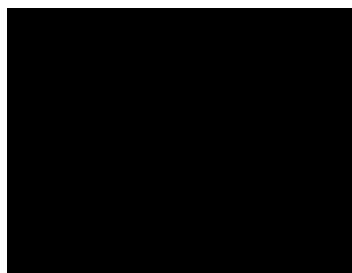
Charity Number

SC051677



Trustees

The Trustees who have served since registration of the charity on 31 March 2022 are:



Independent Examiner



EA Independent Ltd
5 South Charlotte Street
Edinburgh
EH2 4AN

HEARTH HEALING EARTH ALLIANCE [SCIO]

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2024

Structure Governance & Management

Legal status and founding document

HEARTH Healing Earth Alliance (HEARTH) is a Scottish Charitable Incorporated Organisation (SCIO), regulated by a written constitution. HEARTH was registered on 31 March 2022 with the Scottish Charity Regulator.

The trustees made the decision in the year, to change the accounting reference date of the SCIO from 30 November to 31 December. This request was granted by OSCR. Therefore these accounts are for a 13-month period.

Recruitment and appointment of Trustees

The Members of the SCIO have the right to appoint the Trustees to the Board.

Current Trustees consist of 4 of the 5 founding Trustees of the SCIO plus a new Trustee elected by the board.

Organisational Structure

HEARTH remains in the early stages of development and is not yet fully operational. The current Trustees are responsible for its day to day management.

Objectives & Activities

Purpose and principal activities

The organisation's purposes are:

To promote, for the public benefit, resilient and regenerative socio-ecological systems by assisting communities to develop, preserve, and support their capacity to exist in such systems through projects and programmes that advance individual and community empowerment, implement ecological restoration, and advocate for human rights, land rights, food sovereignty, and gender equality; and

To advance the availability of knowledge for local communities, the international scientific community, and the public (including media, governments, companies, non-government organisations and international bodies), by researching, producing and disseminating information about ecological processes, cultural practices, and any other processes, interactions, beliefs or relationships which derive from, constitute, or contribute to socio-ecological systems; and

To advance the arts, heritage, and culture by telling stories, enabling communities and individuals to tell stories, and creating and supporting storytelling platforms (oral, written, musical, artistic, visual, performative, digital, and/or any other medium) which aid in the regeneration and/or preservation of resilience and health in communities, individuals and socio-ecological systems.

HEARTH HEALING EARTH ALLIANCE [SCIO]

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2024

Achievements and review of the period

The SCIO was incorporated on 31 March 2022. The Trustees have experienced delays in opening a bank account and this has affected setting out the operations of HEARTH. Unfortunately, a suitable bank account was not operational until February 2024 and therefore there has been no activities in the period under review, other than the transactions noted below.

Financial Review

Results for the year

A donation in the year of £500 was received (2023: nil). Payments of £35 (2023: nil) were made on bank fees. As at 31 December 2024, the funds of the charity were £465 (2023: nil), all of which were unrestricted and held in the charity's bank account. These accounts are for a period of 13 months (comparatives 12 months).

Major risks facing the charity

The main risk facing the charity is the capacity to have enough funds to cover the running costs once it becomes fully operational.

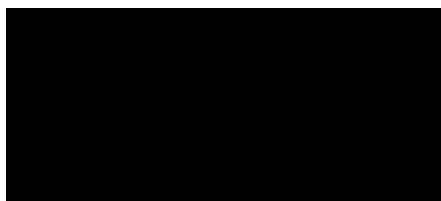
Trustee remuneration and expenses

Trustees do not receive remuneration or expenses in connection with their role as Trustee of the charity.

Plans for future periods

Since opening a bank account in February 2024, the Trustees have secured their first donation and have continued to develop their website (www.hearthalliance.org). Plans for the future include securing more funding to cover operating costs on a long-term basis and applying for project funding.

Approved by the Trustees on 19 September 2025 and signed on their behalf by:



Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HEARTH HEALING EARTH ALLIANCE
[SCIO]**

I report on the financial statements of the charity for the period ended 31 December 2024, which are set out on pages 5 and 6 and the related notes on pages 7.

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 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.

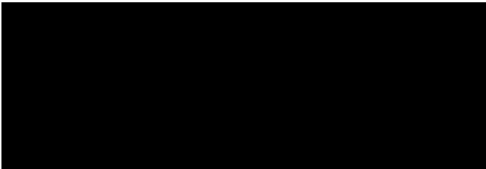
Basis of Independent Examiner's Statement

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



EA Independent Ltd
5 South Charlotte Street
Edinburgh
EH2 4AN
26 September 2025

HEARTH HEALING EARTH ALLIANCE [SCIO]

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2024**

		Total 2024 £	Total 2023 £
Receipts	Notes		
Grants and donations	2	500	-
Activities for raising funds		-	-
Receipts from charitable activities		-	-
		<hr/>	<hr/>
		500	-
		<hr/>	<hr/>
Payments			
Charitable activities	3	35	-
		<hr/>	<hr/>
Total payments		35	-
		<hr/>	<hr/>
Net receipts/payments before transfers		465	-
Transfers		-	-
		<hr/>	<hr/>
Surplus/deficit for the period		465	-
		<hr/> <hr/>	<hr/> <hr/>

All receipts and payments in 2024 were unrestricted

This represents a 13-month accounting period to 31 December 2024 (2023: 12-months)

The Notes on page 7 form part of these financial statements

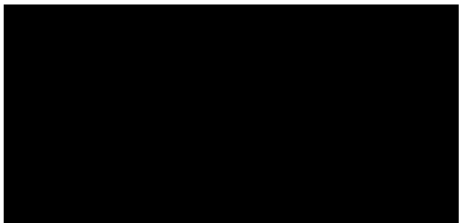
HEARTH HEALING EARTH ALLIANCE [SCIO]

STATEMENT OF BALANCES
AS AT 31 DECEMBER 2024

	Notes	Total 2024 £	Total 2023 £
Bank & cash balances at 1 January		-	-
Surplus for the year		465	-
		<hr/>	<hr/>
Bank & cash balances at 31 December	4	465	-
		<hr/>	<hr/>

All funds at 31 December 2024 were unrestricted

The accounts were approved by the Trustees on 19 September 2025 and were signed on its behalf by:



Trustee

The Notes on page 7 form part of these financial statements

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of accounting

The accounts are prepared on a Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Statement of Receipts and Payments is a summary of all money received and paid by the Charity during the financial year. No adjustments have been made for income due not yet received, or for expenditure incurred not paid by the end of the year.

The period of account to 31 December 2024 is for 13 months.

VAT

The SCIO is not registered for VAT, accordingly, expenditure includes VAT where appropriate.

Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee where charged.

2. RECEIPTS FROM GRANTS AND DONATIONS

	Total 2024 £	Total 2023 £
Donation from an individual	500	-

3. PAYMENTS FOR CHARITABLE ACTIVITIES

	£	£
Bank charges	35	-

4. FUNDS

	As at 1 December 2023 £	Receipts £	Payments £	As at 31 December 2024 £
Unrestricted funds	-	500	35	465