

CENTRAL WELLBEING

(A Scottish Charitable Incorporated Organisation "SCIO")

ANNUAL REPORT AND ACCOUNTS

Year Ended 31 MARCH 2023

Charity No. SC051325

Akkounted Limited

Chartered Accountants
10 Abbey Park Place
Dunfermline
KY12 7NZ

CENTRAL WELLBEING
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023

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CENTRAL WELLBEING
ANNUAL REPORT OF THE TRUSTEES
For the year ended 31 March 2023

The Trustees present their report along with the financial statements for the SCIO for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the SCIO's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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 2015).

OBJECTIVES AND ACTIVITIES

The organisation's purposes is to provide mental health and wellbeing activities and support for people living in Falkirk and surrounding area

The principal activity in pursuit of the charitable objects is the running of projects and activities focussed on improving people's mental health and wellbeing whilst enabling them to feel part of the community. We promote an inclusive equal society, identifying gaps in the range of relevant services that are available and we set up projects/activities to fill them and/or support other organisations to develop activities that will fill these gaps.

In the past year our projects took the form of peer support groups, befriending, activity days and workshops. We worked in partnership with other organisations ensuring a cohesive and holistic level of support for people accessing us for support. People with lived experience of poor mental health and wellbeing were and remain an integral part of the planning and/or delivery of all the activities which we offered.

ACHIEVEMENTS AND PERFORMANCE

Throughout this reporting period we ran a total of twenty separate groups, fourteen of which we ran weekly, others were less frequent or short-term projects reflecting immediate needs of the community. We opened our premises within the Howgate Shopping Centre in August 2022 which provided the opportunity for people to access support six days a week. We remain amazed at the volume of people who accessed support. Throughout this time, we supported two hundred and forty individuals who attended groups regularly, in addition to a further eighty who were supported through our short-term projects, and one hundred who we supported through community events.

We met with a wide range of organisations to learn about what they do and to tell them about what we offer, to ensure that the people in Falkirk have access to the right support for them, and to eliminate any duplication. We successfully worked on a wide range of projects with different organisations and held regular meet up and networking sessions, highlighting any new groups, and obtaining current information on services available to ensure that our resources library remained relevant and up to date.

All staff members and one volunteer completed their Mental Health First Aid training. We felt that this was a necessary step as when word spread about our services, we found that a large number of people, often experiencing mental health distress were accessing the unit and we wanted to ensure all team members were trained to deal with situations and aware of the appropriate steps to take.

Over the course of the year, we grew our volunteer team ending this period with eight volunteers. They helped provide extra practical support during groups, which meant we could manage bigger groups. We continue to recruit volunteers, recognising that this is a mutually beneficial service providing volunteers the opportunity for personal development.

Through the peer support provided at our groups, people who attended reported that they were better able to manage their mental health and keep well. We encouraged the group members to share their coping techniques.

CENTRL WELLBEING
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2023

FINANCIAL REVIEW

The charity generated total income of £123,409 and recorded expenditure of £95,139. There was net income of £28,270, representing a surplus of £33,182 on unrestricted funds and a deficit of £4,912 on restricted funds, before transfers.

Reserves Policy

The trustees have adopted a reserves policy through which we aim to build and maintain a minimum level of unrestricted reserves equivalent to three months of running costs. This policy was reviewed by the board and reaffirmed on 24 July 2023.

As of the end of the year, total funds amounted to £28,270, of which £16,686 was unrestricted, including £1,387 as designated fixed assets, and £11,584 was restricted.

Risk Management

The Trustees have assessed the major risks to which the SCIO is exposed, in particular those relating to the operations and finances of the SCIO and are satisfied that systems are in place to manage exposure to those risks.

FUTURE PLANS

Central Wellbeing SCIO is committed to supporting and improving the mental health and wellbeing of individuals in the Falkirk area. As we look to the future, we aim to build upon our existing strengths and expand our services to reach more individuals in need. We will continue developing our peer support groups, enhancing our befriending service, and strengthening partnerships with other organizations to create a more resilient and supportive community.

We will continue identifying gaps in provision. We will achieve that through regular contact with other organisations in the area and listening to feedback from people accessing our services. This will allow us to better understand the specific needs and preferences of the community and will inform all future group offerings.

We will continue investing in our staff and volunteers, making sure they feel valued and have the necessary skills and knowledge to create a positive and empowering group dynamic.

We will be expanding the Befriending Service, through recruiting and training additional volunteer befrienders to increase the capacity of our befriending service. This will enable us to reach more individuals who may benefit from one-on-one support and companionship.

We will continue collaborating with Local Services, such as other mental health organizations, healthcare providers, and social services within the Falkirk area. Collaborating with these entities will allow us to share resources, expertise, and referrals, ultimately improving the overall mental health support network.

As always, we will be embracing a culture of continuous improvement, adapting our strategies as needed to ensure we remain responsive to the evolving needs of the community.

Through all of the above, we are committed to fostering a community that prioritises mental health and provides support to all those who need it.

CENTRAL WELLBEING
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2023

STRUCTURE GOVERNANCE AND MANAGEMENT

Constitution

Central Wellbeing is a Scottish Charitable Incorporated Organisation, charity number SC051325, incorporated under its constitution and recognised as a charity on 6 October 2021.

Trustees, Recruitment and Appointment of New Trustees

The Board of Trustees is responsible for the management of the charity and the safeguarding of its assets. Trustees are recruited to the Board with a view to cultivating a mix of skills and experiences across a broad range of relevant disciplines.

The Board, which normally meets 6 times a year, are the charity's trustees. Membership of the board is open to any individual aged 16 or over who resides in or has connections with the Organisation area and is actively interested in promoting the charitable purposes. Trustees are elected at the annual general meeting. There must be a minimum of three and a maximum of ten trustees.

Induction and Training of new Trustees

New Trustees are often already familiar with the practical work of the charity. On appointment new Trustees are introduced to the existing trustees and briefed on the charity's current activities. Previous Trustee Meeting Minutes and Annual Accounts are available to all new Trustees.

Organisational Structure

The Trustees meet regularly, to oversee the operation of the Charity and determine its strategic direction and policies. A scheme of delegation is in place whereby the day-to-day responsibility for operation and administration rests with the Chief Executive Officer, Ania Sandland.

CENTRAL WELLBEING
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2023

INFORMATION

Charity Number

SC051325

Trustees

Nicola O'Neil

Chair

William Wright

Treasurer

Carol Findlay

Secretary

Catrin Thompson

Uatandua Kahere

Key Staff

Ania Sandland

Chief Executive Officer

April Ferguson

Project Worker

Kirsty Heather

Community Development Assistant

Registered and Principal Office

5 Manse Place

Falkirk

FK1 1JN

Independent Examiner

Alan Couper

Akkounted Limited

47 Fergusson Road

Dunfermline

Fife

KY11 8NA

Bankers

Unity Bank

4 Brindleyplace

Birmingham

B1 2JB

CENTRAL WELLBEING
ANNUAL REPORT OF THE TRUSTEES (continued)
For the year ended 31 March 2023

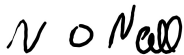
RESPONSIBILITIES OF THE TRUSTEES

Charity law requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its income and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 18 September 2023 and signed on behalf of the Trustees by:



Nicola O'Neill, Chair

06 Oct 2023

CENTRAL WELLBEING
INDEPENDENT EXAMINERS REPORT
For the year ended 31 March 2023

I report on the financial statements for the year ended 31 March 2023, set out on pages 7 to 16.

Respective responsibilities of the Trustees and the Independent 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 independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 Accounts Regulations (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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



Alan Couper, CA
Akkounted Limited
47 Fergusson Road
Dunfermline
Fife
KY11 8NA

Date: 7 October 2023

CENTRAL WELLBEING
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
INCOME AND ENDOWMENTS FROM:					
Charitable Activities	2	33,113	90,227	123,341	-
Interest received		69	-	69	-
		<u>33,182</u>	<u>90,227</u>	<u>123,409</u>	<u>-</u>
EXPENDITURE ON:					
Raising funds	3	-	-	-	-
Charitable activities	3	-	95,139	95,139	-
		<u>-</u>	<u>95,139</u>	<u>95,139</u>	<u>-</u>
Net (expenditure) / income for the year		33,182	(4,912)	28,270	-
Transfer between funds		(16,496)	16,496	-	-
Net movement in funds in the year		16,686	11,584	28,270	-
Reconciliation of funds:					
Total funds at 31 March 2022		-	-	-	-
Total funds carried forward at 31 March 2023	10	<u>16,686</u>	<u>11,584</u>	<u>28,270</u>	<u>-</u>

There are no recognised gains or losses other than the results for the period as set out above.

All the activities of the charity are classed as continuing.

The notes on pages 9 to 16 form an integral part of these accounts.

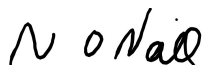
CENTRAL WELLBEING

BALANCE SHEET

As at 31 March 2023

	Note	£	2023	£	2022	£
FIXED ASSETS						
Tangible assets	6			1,387		-
CURRENT ASSETS						
Bank			25,537			-
Debtors	7		4,695			-
			<u>30,232</u>			<u>-</u>
CURRENT LIABILITIES						
Amounts falling due within one year	8		(3,350)			-
				<u>26,882</u>		<u>-</u>
NET ASSETS				<u>28,270</u>		<u>-</u>
FUNDS						
Unrestricted - General				15,298		-
Unrestricted - Designated				1,387		-
Restricted				11,584		-
Total funds carried forward at 31 May 2023	10			<u>28,270</u>		<u>-</u>

Approved by the Board of Trustees on 18 September 2023 and signed on their behalf by:



Nicola O'Neill, Chair

06 Oct 2023

The notes on pages 10 to 16 form an integral part of these accounts

CENTRAL WELLBEING
NOTES TO THE ACCOUNTS
For the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

At 31 March 2023 the general fund is in surplus by £16,686. The trustees expect the charity to be able to meet its liabilities as they fall due for a period of at least 12 months from approval of the accounts. Given this, they conclude the charity is a going concern and continue to adopt the going concern basis for preparing the accounts.

Income

All income is included in the Statement of Financial Activities when the charity has entitlement, it is probable that the resources will be received and the monetary value be measured with sufficient reliability.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resource expended for which it was incurred. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise those costs directly associated with generating donations and fundraising income.

Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs. Indirect expenditure is allocated between activities based on staff time.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible Fixed Assets

Assets are initially recorded at cost and only assets over £500 are capitalised. Depreciation is provided in annual instalments over the estimated useful lives of the assets. The rates of depreciation are as follows:-

- Computer equipment - 33.33% straight line per annum

Restricted funds

Unrestricted funds are income receivable without specified purpose and are available as general funds.

Designated funds

This fund represents the net book value of fixed assets.

Restricted funds

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through terms of appeal.

CENTRAL WELLBEING
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2023

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
<i>Grants and Donations:</i>				
Foundations & Trusts	20,000	31,830	51,830	-
Community Donations	8,400	-	8,400	-
Individual Donations	4,713	-	4,713	-
			-	-
<i>Charitable Activities:</i>				
Fundraising Activities	-	-	-	-
Project Delivery	-	58,397	58,397	-
	33,113	90,227	123,341	-
<i>Represented By:</i>				
Outside The Box	1,000	58,397	59,397	-
National Lottery Community Fund	-	26,480	26,480	-
B&Q Foundation	-	5,000	5,000	-
ASDA Foundation	-	350	350	-
Albert Hunt Trust	2,000	-	2,000	-
Agnes Hunter Trust	10,000	-	10,000	-
CVS Falkirk	10,000	-	10,000	-
Westfield Park CC	5,400	-	5,400	-
Other Revenue	3,844	-	3,844	-
Individual Donations < £500	870	-	870	-
	33,113	90,227	123,341	-

CENTRAL WELLBEING
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2023

3. EXPENDITURE

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
<i>Raising funds:</i>				
Professional fees - fundraiser	-	-	-	-
<i>Charitable activities:</i>				
Advertising & Recruitment	-	460	460	-
Bank Fees	-	108	108	-
Charitable and Political Donations	-	50	50	-
Depreciation Expense	-	462	462	-
General Expenses	-	199	199	-
Group Equipment	-	4,537	4,537	-
Insurance	-	284	284	-
Legal and Professional Fees	-	1,937	1,937	-
Participant travel	-	60	60	-
Refreshments and Supplies	-	10,929	10,929	-
Repairs & Maintenance	-	836	836	-
Room hire	-	5,465	5,465	-
Salaries	-	64,192	64,192	-
Staff Training	-	3,600	3,600	-
Tutoring	-	1,060	1,060	-
<i>Charitable activities - Governance costs:</i>				
Independent examination fees	-	960	960	-
	<u>-</u>	<u>95,139</u>	<u>95,139</u>	<u>-</u>

4. STAFF COSTS AND TRUSTEES REMUNERATION

	Total £	Total £
Staff salaries	61,985	-
Social security costs	408	-
Pension costs	1,799	-
	<u>64,192</u>	<u>-</u>

CENTRAL WELLBEING
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2023

4. STAFF COSTS AND TRUSTEES REMUNERATION (CONTINUED)

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

	2023	2022
	£	£
Chief Executive Officer	1	-
Project Worker	1	-
Community Development Assistant	1	-
	3	-
	3	-

No employee received emoluments of £60,000 or more during the current or previous year.

No trustees received any remuneration during the current or previous year.

William Wright (Trustee) was reimbursed £79 for PVG costs incurred personally.

Carol Findlay (Trustee) made a donation of £75 to the organisation during the year.

5. NET INCOME / (EXPENDITURE) FOR THE YEAR

	Total	Total
	£	£
<i>This is stated after charging: -</i>		
Depreciation	462	-
Independent Examiner's fees	960	-
	1,422	-
	1,422	-

CENTRAL WELLBEING
NOTES TO THE ACCOUNTS (continued)
As at 31 March 2023

6. FIXED ASSETS	Office Equipment	Total
	£	£
Cost		
At 1 June 2022	-	-
Additions / Disposals in the year	1,850	1,850
	<u>1,850</u>	<u>1,850</u>
Depreciation		
At 1 June 2022	-	-
Charge for the year	462	462
	<u>462</u>	<u>462</u>
Net Book Value		
At 31 March 2023	<u>1,387</u>	<u>1,387</u>
At 31 March 2022	<u>-</u>	<u>-</u>
7. DEBTORS	2023	2022
	£	£
Prepayments	-	-
Grant debtors	-	-
Other debtors	4,695	-
	<u>4,695</u>	<u>-</u>
8. CREDITORS	2023	2022
	£	£
Trade creditors	80	-
Accruals and deferred income	3,270	-
PAYE and social security	-	-
Pension payable	-	-
	<u>3,350</u>	<u>-</u>
9. DEFERRED INCOME	2023	2022
	£	£
Opening balance brought forward	-	-
Released in the year	-	-
	<u>-</u>	<u>-</u>

CENTRAL WELLBEING
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2023

10. MOVEMENT IN FUNDS

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Funds					
Outside The Box	-	58,397	(91,212)	35,069	2,254
National Lottery Community Fund	-	26,480	(1,427)	(18,573)	6,480
B&Q Foundation	-	5,000	(2,150)	-	2,850
ASDA Foundation	-	350	(350)	-	-
	-	90,227	(95,139)	16,496	11,584
Unrestricted Funds					
Albert Hunt Trust	-	2,000	-	(2,000)	-
Agnes Hunter Trust	-	10,000	-	-	10,000
CVS Falkirk	-	10,000	-	(4,252)	5,748
Outside The Box	-	1,000	-	(1,000)	-
Westfield Park CC	-	5,400	-	(5,400)	-
Other Revenue	-	3,844	-	(3,844)	-
Individual Donations < £500	-	870	-	-	870
Interest Received	-	69	-	-	69
	-	33,182	-	(16,496)	16,686
Total Funds	-	123,409	(95,139)	-	28,270

Restricted Funds

Outside The Box - funding received to deliver Permission to Dream and Falkirk Food Connections projects. Permission to Dream funding from OTB run until the end of Sept 2022 and was for delivering mental health peer support groups. Falkirk Food Connections run from April 2022 to Mar 2023 and was to deliver activities bringing people together around food and tackling food poverty.

National Lottery Community Fund was received to fund three projects; *Make and Mend* - a sewing and upcycling group with the aim of fostering peer support around reducing waste; *Falkirk Friends* – a pilot of a befriending service, working with lonely and isolated people who were not ready to join a group; and *Warm and Happy* – a cost of living peer support group

B&Q Foundation - funding received to make our premises more comfortable and welcoming to the local community.

Asda Foundation- funding received to purchase heaters to make our community space useable in the winter months.

CENTRAL WELLBEING
NOTES TO THE ACCOUNTS (continued)
For the year ended 31 March 2023

11. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total funds
	£	£	£
At 31 March 2023			
Tangible fixed assets	1,387	-	1,387
Net current assets	15,298	11,584	26,882
	<u>16,686</u>	<u>11,584</u>	<u>28,270</u>
At 31 March 2022			
Tangible fixed assets	-	-	-
Net current assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

12. COMMITMENTS

As at the year end the charity had no capital commitments.

13. OPERATING LEASE COMMITMENTS

	Land & buildings	Other	Total 2023	Total 2022
	£	£	£	£
At 31 March 2023				
Tangible fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



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Audit history log

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