Health All Round

Directors' Report and Accounts

31 March 2025

Company Number: SC 406209

Charity Number: SCO 06065

Health All Round - Company Information - Year Ended 31 March 2025

Charity Number: SCO 06065
Company Number: SC 406209

Address
24 Westfield Avenue
Edinburgh
EH11 2QH

Tel No: 0131 337 1376

Directors
Graeme Russell (Chair); Jillian Manner; Keshav Bhatnager; Catherine Heggie; Colin Kerr; Hilary Rebecca Pearce; Martine Sanderson (joined 21 August 2024).

Treasurer
Hilary Rebecca Pearce (and Director)

Chief Executive Officer
Catriona Windle (and Secretary)

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
TN9 1BE

The Charity Bank Limited
Fosse House
182 High Street
Tonbridge
ME19 4JQ

The Co-operative Bank
1 Balloon Street
Manchester
M4 4BE

Independent Examiner
Stuart Harley FCCA
Scotia Finance Ltd
20 Forth Street
Edinburgh
EH1 3LH

Health All Round
Directors' Report for the year ended
31 March 2025

Form and Purpose of the Charitable Company

Health All Round (the Company) was formed on 26 August 2011, is limited by guarantee and has no share capital. The liability of Members in the event of the Company being wound up is limited to £1.00 each. The Company is also registered as a Scottish Charity by OSCR.

The Members elect Directors at the annual General Meeting each year. The Directors are unpaid, part-time and administer the Company. They delegate the day to day running of the Company to the Chief Executive Officer.

The chief object of the Company is, using a Community Development approach, to improve the health and well-being of local people and contribute to the reduction of health inequalities within the City of Edinburgh.

Activities and Accounts

The accounts cover the year ended 31 March 2025. The comparative figures covered the year ended 31 March 2024.

In furtherance of the objectives of the company, the company ran a wide range of services focusing on the health and well-being of people living in and around Gorgie, Dalry, Saughton and Stenhouse. This year services are largely funded by grants from Edinburgh Integrated Joint Board (EIJB); City of Edinburgh Council; EVOC; the Lottery Community Fund and TOR Christian Foundation. This has been one of the most worrying years in the history of the charity following the decision by the EIJB to disinvest in the third sector from June 2025. The charity has been working with City of Edinburgh Council via Edinburgh Community Health Forum to develop a strategy for third sector funding beyond 2025 in order to meet the needs of economically deprived and marginalised communities.

The project has also received income from counselling, complementary therapies, donations and other grants. The balance of these funds is held in unrestricted funds.

The results for the period year 31 March 2025 show an overall deficit in the year of £12,546 (2024 surplus £27,167). Please note this mainly relates to a deficit on restricted funds for the year of £34,822 which were covered by reserves brought forward from 2023/24. There was a surplus of £22,276 in the year on unrestricted funds with funds held at 31 March 2025 of £179,587 (2024 £157,311). There were no restricted funds held at 31 March 2025 (2024 £34,822). The project aims to keep a balance of 3 months' expenditure in unrestricted funds in order to ensure an orderly rundown in activities should there be a gap in funding. This aim was achieved at 31 March 2025.

Statement on Risk

The Directors have identified the major risks to which the Company could be exposed and are taking steps to mitigate their possible effects.

Directors
Directors during the period are detailed on Page 2. They are unpaid and receive no expenses. No Director has any contract with the company.

Statement of Directors' Responsibilities
Company law requires the Directors to prepare accounts for each financial period which give a true and fair view of the state of affairs of the Company and all of its results for that period. In preparing these accounts the Directors are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the accounts as an on-going concern basis unless it is inappropriate to presume that the company will continue.

The Directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Company and to enable it to ensure that the accounts comply with the statutory regulations. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part V11 of the Companies Act 2006 relating to small companies.

Independent Examiner
Mr Stuart Harley FCCA from Scotia Finance Ltd has been appointed independent examiner for the Company. A resolution to propose his reappointment will be made at the Annual General Meeting

BY ORDER OF THE DIRECTORS.

Hilary R Pearce ____________________ Date 15/9/'25

Treasurer

Hilary Rebecca Pearce

Independent Examiners Report to Health All Round on the accounts of the company for the year ended 31 March 2025 set out in pages 6 to 10.

Respective Responsibilities of the Directors and Examiner

The Company's Directors are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The Directors 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 Examiners Statement

My examination is 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 company 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 Directors 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 Account Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Stuart Harley   Date 15/09/2025.

Stuart Harley FCCA

Scotia Finance Ltd

20 Forth Street, Edinburgh EH1 3LH

Health All Round
Statement of Financial Activities
For year ended 31st March 2025

	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Total £
Income				
Donations		4,592	4,592	3,573
Charitable activities	438,809	0	438,809	479,565
Other trading activities		11,610	11,610	12,916
Interest Received		6,074	6,074	2,805
Total	438,809	22,276	461,085	498,859
Expenditure				
Raising funds	0	0	0	0
Charitable activities	473,631	0	473,631	447,734
Other	0	0	0	23,958
Total	473,631	0	473,631	471,692
Net income/(expenditure)	(34,822)	22,276	(12,546)	27,167
Reconciliation of funds				
Total funds brought forward	34,822	157,311	192,133	164,966
Total funds carried forward	0	179,587	179,587	192,133

Health All Round
Balance Sheet
As at 31st March 2025

	2025	2024
	£	£
Current Assets		
Bank	252,228	223,461
Debtors	2,879	41,275
Total Current Assets	255,107	264,736
Liabilities		
Creditors due within one year	75,520	72,603
Net Assets	179,587	192,133
The funds of the charity		
Unrestricted funds	179,587	157,311
Restricted funds	-	34,822
Total Charity Funds	179,587	192,133

Directors' Responsibilities

For the year ending 31/03/2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes at pages 8 to 10 form part of these accounts.

The accounts were approved by the Directors and signed on their behalf by

15/9/25

Chair | Date

Graeme Russell

Notes to the Accounts

Accounting Policies
Accounting Convention - the Accounts are prepared under the historical cost convention.

Basis of Accounting
The financial statements 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 Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SOPR (FRS 102) and the Companies Act 2006.

Income from grants, other income and interest received are credited on receipt. Grants received on or before 31 March 2025, but are intended for the following or other future periods are carried forward in the balance sheet as deferred income under liabilities.

Expenditure is charged as it is incurred. Capital expenditure is also charged in the period it is incurred as grants are intended to cover capital as well as revenue expenditure. VAT is irrecoverable and is included in the appropriate item of expenditure.

Period of Accounts
The accounts cover the year ended 31 March 2025. The previous year's figures cover the year ended 31 March 2024.

Funds
The main activities are: Heads Up Mental Health Service; Active Steps (support to maintain a healthy weight/ increase physical activity levels); Action for Pain. These are funded by the Edinburgh Integrated Joint Board and are dealt with in restricted funds. Other grants received are shown below and include the Lottery Community Fund, the Postcode Lottery, TOR Christian Foundation and The Robertson Trust and EVOC.

Income and Expenditure relating to Restricted Funds

	2025	2025	2025	2024	2025
			Surplus /		
	Income	Expenditure	(Deficit)	B/Fwd	C/Fwd
	£	£	£	£	£
EIJB*[1] Core Funding	185,548	196,305	- 10,757	10,757	-
EIJB*[1] Innovation Funding Action for Pain	23,618	34,375	- 10,757	10,757	-
Lottery Community Fund	39,500	39,500	-	-	-
Postcode Lottery	15,960	15,960	-	-	-
TOR Christian Foundation	31,403	31,403	-	-	-
The Robertson Trust	-	2,550	- 2,550	2,550	-
EVOC Community Mental Health Fund	11,884	11,884	-	-	-
EVOC CLW*[2]	124,684	135,442	- 10,758	10,758	-
ELTF*[3]	6,212	6,212	-	-	-
Totals	438,809	473,631	- 34,822	34,822	-

*[1]EIJB	Edinburgh Integrated Joint Board
*[2]EVOC	Edinburgh Voluntary Organisations Council – Community Link Workers
*[3] ELTF	Edinburgh Lothian Trust Funds

Expenditure by cost

	2025 Restricted	2025 Unrestricted	2025 Total	2024 Total
Expenditure				
	£	£	£	£
Salaries	373,978		373,978	360,495
Property Costs	10,206		10,206	19,600
Counselling expenses and supervision	11,228		11,228	7,948
Groups and activities	32,484		32,484	43,067
Training and travel	3,569		3,569	2,419
Telephone and photocopier	6,514		6,514	5,943
General Office	10,381		10,381	4,242
IT	2,951		2,951	4,546
HR and Governance	13,040		13,040	16,592
Insurance	1,918		1,918	2,293
Crisis grants including ELTF	7,362		7,362	4,547
Total Expenditure	473,631	-	473,631	471,692

Employees
The average number of employees for the period of activity was 12 (2024 – 12).

	2025	2024
	£	£
Salaries	334,757	340,859
Social security costs	26,650	5,408
Pension costs	12,571	14,228
HR and accountancy fees	13,040	14,988
Totals	387,018	375,483

	2025	2024
	£	£
Employers National Insurance	31,650	33,333
Employment Allowance	(5,000)	(27,925)
Social Security Costs	26,650	5,408

The Social security costs for 2024 include a credit of £22,975 against the Employment Allowance which had previously been withheld by the payroll provider and was released in 2024. The corresponding social security figure for 2024 prior to the adjustment would have been £28,333.

Employees (continued)

The company made contributions to defined contribution pension schemes on behalf of employees. No contributions were outstanding at the period end.

Debtors

	2025	2024
	£	£
Accrued Income	306	7,090
Prepayments	610	-
Debtors	-	32,272
Equals Expense System	1,963	1,913
Totals	2,879	41,275

Creditors

	2025	2024
	£	£
Accruals	5,521	2,755
Deferred Income	69,999	69,848
Totals	75,520	72,603

Directors

The Directors received no remuneration or expenses during the period for their services as Trustees.

Reserves Policy

Health All Round recognises the need to maintain a sustainable organisation. The Board of Directors are committed to maintaining continuity of service provision in the event of any decrease in funding.

In order to achieve continuity of service Health All Round will hold a level of unrestricted reserve funds, those funds not being ring-fenced or invested in tangible assets, equivalent to the sum required to finance core activities of the organisation for a 3 month period.

The Reserves Policy should be reviewed annually by the Board.