

REGISTERED COMPANY NUMBER: CS002754 (Scotland)  
REGISTERED CHARITY NUMBER: SC047372  
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2017  
for  
The Health & Wellness Hub SCIO

Turner Accountancy Ltd  
17-19 Motherwell Road  
Carfin  
ML1 4EB

The Health & Wellness Hub SCIO

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for the Year Ended 31 December 2017

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## The Health & Wellness Hub SCIO

### Report of the Trustees for the Year Ended 31 December 2017

The trustees present their report with the financial statements of the charity for the year ended 31 December 2017. 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity was established due to a recognised gap between exclusion and access to health services within North Lanarkshire.

The charity provides a variety of weekly health improvement and wellbeing services, support activities that help address people's physical and emotional health and wellbeing needs.

The charity breaks down existing barriers to participation such as financial hardship, health issues or other disadvantages that may normally prevent people from participating in mainstream activities.

The charities services are tailored so there are no barriers to participation.

#### **FINANCIAL REVIEW**

##### **Financial review**

This financial year has seen the final year of year 2 funding from the big lottery that has enabled us to develop 18 volunteers from marginalised backgrounds and 369 service users from localities within the higher SIMD areas of North Lanarkshire.

At the time of writing, we have been successful in attaining a further 3 year award from Big Lottery which will enable us to continue offering a service to residents of North Lanarkshire

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Charity constitution**

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 4th May 2017. The charity was previously an unincorporated charity but changed its legal form to a SCIO. The assets of the unincorporated charity were transferred to the SCIO on incorporation.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CS002754 (Scotland)

##### **Registered Charity number**

SC047372

The Health & Wellness Hub SCIO

Report of the Trustees  
for the Year Ended 31 December 2017

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered office**

Unit 4  
58 - 60 Albert Street  
Motherwell  
Lanarkshire  
ML1 1PR

**Trustees**

Mrs J McKenzie	- resigned 31.5.17
Mrs F McCabe	- resigned 31.5.17
Ms C Burnett	- resigned 26.4.17
Mrs B McDonald	- resigned 26.4.17
Miss L Samuel	
Miss L O'Neill	- resigned 26.4.17
G Cuthbert	
C Smith	- appointed 23.2.17
A Murray	- appointed 26.4.17
C Tobin	- appointed 12.9.17

**Company Secretary**

**Independent examiner**

Turner Accountancy Ltd  
17-19 Motherwell Road  
Carfin  
ML1 4EB

Approved by order of the board of trustees on 12/3/18 and signed on its behalf by:

  
.....  
Miss L Samuel - Trustee

Independent Examiner's Report to the Trustees of  
The Health & Wellness Hub SCIO

I report on the accounts for the year ended 31 December 2017 set out on pages four to ten.

**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. 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.

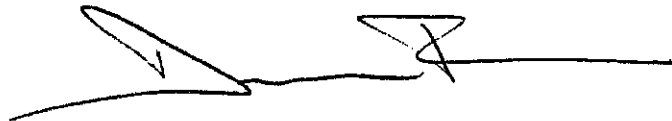
**Independent examiner's statement**

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.



Damian Turner  
Chartered Accountant  
Turner Accountancy Ltd  
17-19 Motherwell Road  
Carfin  
ML1 4EB

Date: 15/3/2018

The Health & Wellness Hub SCIO

Statement of Financial Activities  
for the Year Ended 31 December 2017

	Not es	Unrestricted fund £	Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		223	90,602	90,825	82,841
Other trading activities	2	<u>62,370</u>	<u>-</u>	<u>62,370</u>	<u>19,554</u>
<b>Total</b>		62,593	90,602	153,195	102,395
<b>EXPENDITURE ON</b>					
Raising funds	3	<u>51,468</u>	<u>89,125</u>	<u>140,593</u>	<u>80,432</u>
<b>NET INCOME</b>		11,125	1,477	12,602	21,963
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		10,476	52,432	62,908	40,945
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>21,601</u>	<u>53,909</u>	<u>75,510</u>	<u>62,908</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

The Health & Wellness Hub SCIO

Balance Sheet  
At 31 December 2017

	Unrestricted fund	Restricted funds	31.12.17 Total funds	31.12.16 Total funds
Not es	£	£	£	£
<b>CURRENT ASSETS</b>				
Cash at bank and in hand	<u>21,601</u>	<u>53,909</u>	<u>75,510</u>	<u>62,908</u>
<b>NET CURRENT ASSETS</b>	<u>21,601</u>	<u>53,909</u>	<u>75,510</u>	<u>62,908</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>21,601</u>	<u>53,909</u>	<u>75,510</u>	<u>62,908</u>
<b>NET ASSETS</b>	<u>21,601</u>	<u>53,909</u>	<u>75,510</u>	<u>62,908</u>
<b>FUNDS</b>	7			
Unrestricted funds			21,601	10,476
Restricted funds			<u>53,909</u>	<u>52,432</u>
<b>TOTAL FUNDS</b>			<u>75,510</u>	<u>62,908</u>

The notes form part of these financial statements

The Health & Wellness Hub SCIO

Balance Sheet - continued  
At 31 December 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on .....12/5/18.....  
and were signed on its behalf by:

  
.....  
Miss L. Samuel -Trustee



## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### 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.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### 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.

## 2. OTHER TRADING ACTIVITIES

	31.12.17	31.12.16
	£	£
Fundraising events	<u>62,370</u>	<u>19,554</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**3. RAISING FUNDS**

**Other trading activities**

	31.12.17	31.12.16
	£	£
Repairs	2,979	1,308
Hall lets	22,400	6,750
Training events & costs	3,682	490
Volunteer costs	8,809	2,634
Travel costs	3,467	-
Support costs	<u>70,655</u>	<u>54,266</u>
	<u><u>111,992</u></u>	<u><u>65,448</u></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

**5. STAFF COSTS**

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

	31.12.17	31.12.16
Administration	<u>6</u>	<u>7</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	82,841	82,841
Other trading activities	<u>19,554</u>	<u>-</u>	<u>19,554</u>
<b>Total</b>	19,554	82,841	102,395
<b>EXPENDITURE ON</b>			
Raising funds	<u>18,195</u>	<u>62,237</u>	<u>80,432</u>
<b>Total</b>	18,195	62,237	80,432

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME</b>	1,359	20,604	21,963
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	9,117	31,828	40,945
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>10,476</u>	<u>52,432</u>	<u>62,908</u>

**7. MOVEMENT IN FUNDS**

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
<b>Unrestricted funds</b>			
General fund	10,476	11,125	21,601
<b>Restricted funds</b>			
Big Lottery	49,122	484	49,606
North Lanarkshire Council	1,610	(1,610)	-
Timeout	1,440	(1,440)	-
Henry Duncan Grant	260	(260)	-
Awards for All	-	2,970	2,970
Bellshill Time Out	-	133	133
Foundation Scotland	-	240	240
Motherwell Time Out	-	960	960
	<u>52,432</u>	<u>1,477</u>	<u>53,909</u>
<b>TOTAL FUNDS</b>	<u>62,908</u>	<u>12,602</u>	<u>75,510</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,593	(51,468)	11,125
<b>Restricted funds</b>			
Big Lottery	75,002	(74,518)	484
North Lanarkshire Council	-	(1,610)	(1,610)
Timeout	-	(1,440)	(1,440)
Awards for All	9,000	(6,030)	2,970
Bellshill Time Out	1,640	(1,507)	133
Foundation Scotland	2,000	(1,760)	240
Motherwell Time Out	2,960	(2,000)	960
Henry Duncan Grant	-	(260)	(260)
	<u>90,602</u>	<u>(89,125)</u>	<u>1,477</u>
<b>TOTAL FUNDS</b>	<u>153,195</u>	<u>(140,593)</u>	<u>12,602</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2017.

The Health & Wellness Hub SCIO

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2017

	31.12.17 £	31.12.16 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	229	-
Grants	<u>90,596</u>	<u>82,841</u>
	90,825	82,841
<b>Other trading activities</b>		
Fundraising events	<u>62,370</u>	<u>19,554</u>
<b>Total incoming resources</b>	153,195	102,395
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	18,318	7,580
Insurance	864	789
Light and heat	1,283	113
Telephone	1,991	734
Postage and stationery	2,724	3,156
Sundries	1,646	1,271
Laptop & website costs	-	1,341
Staff training	<u>1,775</u>	<u>-</u>
	28,601	14,984
<b>Other trading activities</b>		
Repairs	2,979	1,308
Hall lets	22,400	6,750
Training events & costs	3,682	490
Volunteer costs	8,809	2,634
Travel costs	<u>3,467</u>	<u>-</u>
	41,337	11,182
<b>Support costs</b>		
<b>Management</b>		
Wages	68,224	53,330
<b>Finance</b>		
Bank charges	42	-
<b>Governance costs</b>		
Accountancy and legal fees	<u>2,389</u>	<u>936</u>
<b>Total resources expended</b>	140,593	80,432

This page does not form part of the statutory financial statements

The Health & Wellness Hub SCIO

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2017

	31.12.17 £	31.12.16 £
<b>Net income</b>	<u>12,602</u>	<u>21,963</u>

This page does not form part of the statutory financial statements