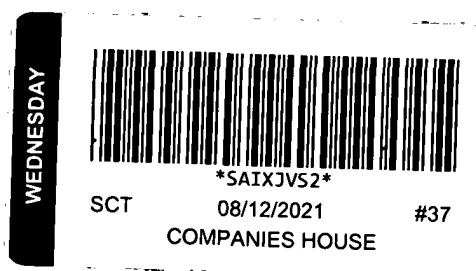


Charity Registration No. SC024065 (Scotland)

Company Registration No. SC365238 (Scotland)

**WELLBEING SCOTLAND**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**



# WELLBEING SCOTLAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Fiona Spiers Therese McGoldrick Stephen William Kelly Elisha Kang'Ethe Kimani Ellie Collin Patrick Gregory McGuire Lynn Catherine Mcleod (Appointed 10 June 2021)
<b>Company Secretary</b>	Janine Rennie
<b>Senior Management Team</b>	
Chief Executive	Janine Rennie
Operation Manager- Client Services	Sandra Toyer
Business Development Manager	John Gibson
<b>Charity number (Scotland)</b>	SC024065
<b>Company number</b>	SC365238
<b>Registered office</b>	14 Bank Street Ailua Clackmannanshire United Kingdom FK10 1HP
<b>Auditor</b>	Azets Audit Services 5 Whitefriars Crescent Perth United Kingdom PH2 0PA
<b>Bankers</b>	Unity Trust Bank Plc 9 Brindley Place Birmingham United Kingdom B1 2HB
<b>Solicitors</b>	Thompsons Solicitors Scotland 285 Bath Street Glasgow United Kingdom G2 4HQ

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# **WELLBEING SCOTLAND**

## **CONTENTS**

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	<b>Page</b>
Trustees report	1 - 6
Independent auditor's report	7 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 25

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# **WELLBEING SCOTLAND**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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The Trustees (who are also directors of Wellbeing Scotland for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The Trustees present their report and accounts for the year ended 31 March 2021.

### **Objectives and activities**

The objects of the Charitable Company are:

To promote, for the public benefit, the health, welfare and participation within society of individuals, their families and friends, whose life experiences have had a negative impact on their psychological or emotional wellbeing without distinction of gender, race, sexual orientation or political or religious opinion by:

Empowering individuals, their families and friends whose life experiences have had a negative impact on their psychological or emotional wellbeing to live a full and healthy life, free from the long-term effects of this impact.

The charity offers specialist services to people whose adverse life circumstances have had an impact on their wellbeing. The service offers a range of holistic services to people of all ages. The charity specialises in working with mental health issues and trauma. Specialist services include counselling and Wellbeing Worker services in schools as well as support for children and young people in the community. The service has a long-standing specialism in working with trauma including supporting people who were abused in care. The holistic approach recognises that it is important for our services to be client centered and client led. The charity offers a wide range of approaches including counselling, advocacy, support work, play therapy, art therapy, befriending, group work, EMDR/EFT, CRM, complementary therapies and moving forward groups including self-management, gardening, crafts and writing.

# **WELLBEING SCOTLAND**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Achievements and performance**

Early in 2020 the world was hit with the Covid-19 pandemic. The Board implemented the Business Continuity Plan within days with recognition that the service would be particularly vital during these circumstances. All services moved online or by telephone with funds raised to purchase equipment. Staff were trained in the new ways of working. Within weeks the level of demand was significant and since then it has continued to grow with a 60% rise in referrals. The growth has been matched by increased levels of funding with additional staff and volunteers. Due to the need Volunteer Co-Ordinators were appointed enabling an increase in volunteer numbers to 177. This led to the potential of an additional 18,000 – 36,000 hours of counselling and befriending offered.

The charity's Wellbeing Worker service in schools led to an evidence base that enabled development and growth of counselling in schools' services in a number of areas of Scotland. The charity is particularly proud of the ability to support children and young people during this very difficult time.

West Lothian Council services have grown and developed with a high level of demand and excellent partnership working with the DASAT team.

Our trauma services have been never more needed with many trauma survivors struggling significantly during the pandemic. The target of 1,500 clients a year has been significantly exceeded. Our ongoing work with people abused in care has been vital as redress for survivors has been announced. Wellbeing Scotland have kept survivors up-to-date with developments and worked with them to alleviate any concerns and worries.

The Alliance funding enabled the completion of the self-management pack developed with Dr Sarah Nelson OBE. This and the Surviving Well and Surviving better documents developed with Dr Nelson will be cascaded to other organisations thanks to new funding.

The Mild to Moderate Mental Health Service continues to be an integral part of the Clackmannanshire community with a high level of referrals and positive evaluations with over 90% of those attending the service reporting high levels of satisfaction.

The Wishing Well charity shop had to be closed for much of the pandemic but the art and craft workshops were continued online culminating in an exhibition in the shop.

The organisation moved training online. Over the year we trained in excess of 1,500 people with many participants attending internationally. Participants attended for the USA, Australia, Singapore, Europe and many other areas around the world. Evaluations were of a very high standard.

Overall the organisation worked with 3386 referrals and our helpline and online contact email had on average 20,000 contacts over the year.

#### **Financial review**

The total of the accumulated funds at 31 March 2021 was £297,359 (2020 - £145,010). This is represented by unrestricted funds totalling £241,406 (2020 - £154,916) and restricted funds of £55,953 (2020 - deficit of £9,906).

In the Board of Director's opinion, the charity's assets are available and adequate to fulfil the obligations of the charity.

#### **Reserves policy**

The Board of Directors have established a policy whereby the total funds not committed or invested in tangible fixed assets ("reserves") held by the charity should be three months of the total resources expended which equates to £258,228. At this level the directors feel that they would be able to continue the operation of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed.

At present the "reserves" amount to £297,359. The Board of Directors are satisfied that the level of restricted reserves is sufficient due to the funding secured with a good spread of funding sources.

# **WELLBEING SCOTLAND**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Principal funding sources**

The Board of Directors of Wellbeing Scotland wish to record their thanks for the support of the many agencies during the financial period. Funds were delivered from a range of funders as was cooperation and support delivered in a variety of ways. The organisations, in alphabetical order not necessarily in order of value, are detailed below:

- Angus Council
- Asda
- Clackmannanshire Council
- Future Pathways
- Inspiring Scotland
- Kiltwalk
- NHS Forth Valley
- Perth Council
- SCOTMID
- Scottish Enterprise
- Scottish Government
- SCVO
- South Lanarkshire Council
- Stirling Council
- Survivor Scotland
- Dundee Council
- Tesco Groundwork
- The Alliance
- The National Lottery Community Fund
- West Lothian Council

### **Investment policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds have to be spent in the short term so there are few funds for long term investment. The Board of Directors have considered the most appropriate policy for investing funds.

### **Risk management**

The Board of Directors have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. There has been a full assessment of external risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. There is particular emphasis of separation of duties. The charity reviews its risk policy annually.

# WELLBEING SCOTLAND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### Plans for future periods

The charity is in the process of developing its new Business Plan and Strategy for the next 3 – 5 year period. To facilitate this process is the development of sub-groups on Finance and Policy, Strategy and Human Resources. The groups involve Board and staff.

We plan to further develop the schools' projects and services overall for children and families.

Plans include expansion of mental health services including an emphasis on befriending an area of great need that emerged during the pandemic. The trauma specialist approach of the organisation makes us a key charity to emerge in this field.

We plan to expand our training arm to develop income generation in the longer term.

We are planning further development of the Wishing Well charity shop.

The organisation plan to be one of the key partners in the Redress process moving forward due to our experience of having supported over 3,000 people abused in a care setting.

### Structure, governance and management

Wellbeing Scotland is a registered Scottish Charity and is governed by the Charities and Trustee Investments (Scotland) Act 2005.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Fiona Spiers	
Therese McGoldrick	
Laura Connor	(Resigned 10 November 2020)
Peter Henderson	(Resigned 10 June 2021)
Stephen William Kelly	
Elisha Kang'Ethe Kimani	
Ellie Collin	
Patrick Gregory McGuire	
Caroline Scobbie	(Resigned 10 June 2021)
Thomas Harley	(Appointed 30 May 2020 and resigned 10 June 2021)
Lynn Catherine Mcleod	(Appointed 10 June 2021)
Yvonne Forsyth	(Appointed 10 June 2021 and resigned 28 July 2021)
Lesley Laird	(Resigned 14 October 2021)

# **WELLBEING SCOTLAND**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Recruitment and appointment of directors**

The Board of Directors are also charity trustees for the purposes of charity law and under the charities constitution are known as members of the Board of Directors. Under the requirements of the Articles of Association at each annual general meeting one third (or the nearest number to one third) of the directors shall retire but shall be eligible for re-election. The longest serving directors shall retire first and the choice between any of equal service shall be determined by the drawing of lots.

Due to the nature of the charity's work, there is an increasing focus on young people. The Board of Directors seek to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the pool of trustees the charity has sought to identify those with experience of the issues who would be willing to use their own experience to assist the charity.

More traditional business skills are represented on the Board of Directors. In an effort to retain this broad skill base, members of the management committee update a list of their skills every year and in the event of skills being lost due to retirement, individuals are approached to offer themselves for election to the Board of Directors.

### **Organisational structure**

Wellbeing Scotland has a Board of Directors of up to 12 members who meet every two months and are responsible for the strategic direction and policy of the charity. At present, the committee has 7 members from a variety of backgrounds relevant to the work of the charity.

### **Trustee induction and training**

Wellbeing Scotland regularly hold development days open to all staff, volunteers, service users and trustees of the charity.

New trustees have a meeting with members of the Senior Management Team to meet the Board of Directors and undergo a comprehensive induction covering elements such as:

- the obligations of Board of Directors;
- the main documents which set out the operational framework for the charity;
- resourcing and the current financial framework as set out in the financial statements;
- the current strategic plan for the organisation

We have developed an induction pack for all new directors and we have a person specification and probation policy.

### **Related parties**

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. Wellbeing Scotland is represented at cross party groups held within the Scottish Parliament in relation to Adult Survivors of Childhood Sexual Abuse, Cross Party Group on Adverse Childhood experiences. There is also representation on forums convened to address issues related to many issues facing service users. Staff across Scotland attend strategic forums locally.



# WELLBEING SCOTLAND

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### Statement of Trustees responsibilities

The Trustees, who are also the directors of Wellbeing Scotland for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- 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 UK 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

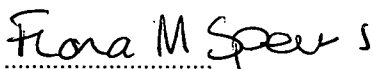
### Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

### Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.



Fiona Spiers

Director

Dated: 25.11.2021

# WELLBEING SCOTLAND

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF WELLBEING SCOTLAND

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#### Opinion

We have audited the financial statements of Wellbeing Scotland (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# WELLBEING SCOTLAND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF WELLBEING SCOTLAND

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# WELLBEING SCOTLAND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WELLBEING SCOTLAND

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### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.


In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Neil Morrison (Senior Statutory Auditor)  
for and on behalf of Azets Audit Services



Chartered Accountants  
Statutory Auditor

5 Whitefriars Crescent  
Perth  
United Kingdom  
PH2 0PA

# **WELLBEING SCOTLAND**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF WELLBEING SCOTLAND**

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Azets Audit Services is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

# WELLBEING SCOTLAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Income from:</u></b>					
Donations and legacies	3	15,241	1,125	16,366	23,062
Charitable activities	4	196,779	972,116	1,168,895	778,251
<b>Total income</b>		<b>212,020</b>	<b>973,241</b>	<b>1,185,261</b>	<b>801,313</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	124,832	908,080	1,032,912	848,658
<b>Net incoming/(outgoing) resources before transfers</b>		<b>87,188</b>	<b>65,161</b>	<b>152,349</b>	<b>(47,345)</b>
Gross transfers between funds		(698)	698	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>86,490</b>	<b>65,859</b>	<b>152,349</b>	<b>(47,345)</b>
Fund balances at 1 April 2020		154,916	(9,906)	145,010	192,355
<b>Fund balances at 31 March 2021</b>		<b>241,406</b>	<b>55,953</b>	<b>297,359</b>	<b>145,010</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# WELLBEING SCOTLAND

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	9	122,424		70,084	
Cash at bank and in hand		203,888		93,562	
		<u>326,312</u>		<u>163,646</u>	
<b>Creditors: amounts falling due within one year</b>	10	(28,953)		(18,636)	
Net current assets			<u>297,359</u>		<u>145,010</u>
<b>Income funds</b>					
Restricted funds	11		55,953		(9,906)
Unrestricted funds			241,406		154,916
			<u>297,359</u>		<u>145,010</u>

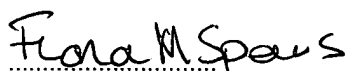
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26/11/2021



Fiona Spiers

Company Registration No. SC365238

# WELLBEING SCOTLAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	15		110,326		(79,436)
<b>Net cash used in investing activities</b>			-		-
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			110,326		(79,436)
Cash and cash equivalents at beginning of year			93,562		172,998
<b>Cash and cash equivalents at end of year</b>			<u>203,888</u>		<u>93,562</u>

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# WELLBEING SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

Wellbeing Scotland is a private company limited by guarantee incorporated in Scotland. The registered office is 14 Bank Street, Alloa, Clackmannan, Clackmannanshire, FK10 1HP, United Kingdom.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and is recognised in the period in which it is incurred.

# WELLBEING SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

# WELLBEING SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.11 Taxation

The company is a registered charity and therefore no tax provision is required.

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees believe there are no critical accounting estimates or judgements.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	15,241	1,125	16,366	22,254	808	23,062

# WELLBEING SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 4 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Sessional work	740	61,288
Training	109,921	1,296
Grants	1,039,169	712,329
Other income	19,065	3,338
	<u>1,168,895</u>	<u>778,251</u>
Analysis by fund		
Unrestricted funds	196,779	45,057
Restricted funds	972,116	733,194
	<u>1,168,895</u>	<u>778,251</u>

# WELLBEING SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	846,403	641,027
Sessional and development workers	520	-
Recruitment	3,350	5,787
Training	2,845	5,943
Travel expenses	32,699	39,948
Volunteer expenses	1,974	9,203
Supervision costs	17,111	8,832
Premises costs	33,357	49,588
Insurance	2,366	3,431
Administration costs	82,911	69,576
Auditors' remuneration	6,300	7,859
Other legal and professional	3,076	7,464
	<u>1,032,912</u>	<u>848,658</u>
	<u>1,032,912</u>	<u>848,658</u>
<b>Analysis by fund</b>		
Unrestricted funds	124,832	92,580
Restricted funds	908,080	756,078
	<u>1,032,912</u>	<u>848,658</u>

### 6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

# WELLBEING SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 7 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Management	3	3
Care	45	32
	<u>48</u>	<u>35</u>

#### Employment costs

	2021 £	2020 £
Wages and salaries	756,189	577,039
Social security costs	57,549	38,394
Other pension costs	32,665	25,594
	<u>846,403</u>	<u>641,027</u>

Key management personnel consists of 3 employees (2020 - 3) who received employee benefits of £122,048 (2020 - £90,483).

There were no employees whose annual remuneration was £60,000 or more.

### 8 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2020	<u>40,407</u>
At 31 March 2021	<u>40,407</u>
<b>Depreciation and impairment</b>	
At 1 April 2020	<u>40,407</u>
At 31 March 2021	<u>40,407</u>
<b>Carrying amount</b>	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

# WELLBEING SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 9 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	119,830	67,111
Other debtors	843	1,222
Prepayments and accrued income	1,751	1,751
	<u>122,424</u>	<u>70,084</u>

### 10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	22,036	10,536
Trade creditors	640	1,615
Other creditors	6,277	6,485
	<u>28,953</u>	<u>18,636</u>

# WELLBEING SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Bank of Scotland	4,916	-	(5,387)	-	(471)	-	-	471	-	-
BBC Children in Need	-	16,396	(17,023)	627	-	-	(77)	77	-	-
Clackmannanshire Council - Wellbeing worker	13,981	166,108	(185,404)	-	(5,315)	189,375	(184,012)	-	-	48
Scottish Government - In Care	(8,962)	327,483	(333,033)	-	(14,512)	263,219	(238,625)	-	-	10,082
Scottish Government - Moving forward	701	45,200	(45,877)	(24)	-	-	-	-	-	-
The Robertson Trust	1,201	-	(5,450)	4,249	-	-	-	-	-	-
West Lothian Council	5,155	36,437	(42,658)	-	(1,066)	40,180	(37,890)	-	-	1,224
Clackmannanshire Council - MMMHI	(11,011)	89,651	(74,027)	(4,249)	364	80,300	(80,399)	-	-	265
Self Management Fund	5,586	29,492	(34,958)	-	120	19,998	(20,118)	-	-	-
Big Lottery Youth Project	-	22,235	(11,109)	-	11,126	22,765	(22,782)	-	-	11,109
Clackworks	-	1,000	(1,152)	-	(152)	1,000	(570)	-	-	278
Lottery Covid emergency fund	-	-	-	-	-	19,210	(15,557)	-	-	3,653
West Calder Trust	-	-	-	-	-	3,400	(3,341)	-	-	59
Coalfield	-	-	-	-	-	-	(150)	150	-	-
Employee counselling	-	-	-	-	-	560	(566)	-	-	(6)
National Lottery Community Fund (YP worker and VC)	-	-	-	-	-	38,693	(30,193)	-	-	8,500
Counselling in schools	-	-	-	-	-	294,542	(273,801)	-	-	20,741
	11,567	734,002	(756,078)	603	(9,906)	973,242	(908,081)	698		55,953



# **WELLBEING SCOTLAND**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

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### **11 Restricted funds**

**(Continued)**

In the 2020 financial year there was an overspend in restricted funds of £603 which resulted in a transfer of £603 from unrestricted funds to cover this overspend.

In the 2021 financial year there was an overspend in restricted funds of £698 which resulted in a transfer of £698 from unrestricted funds to cover this overspend.

The remaining restricted funds in deficit at the year end have been carried forward into the next financial year as further funding is due which will result in the overspend being recovered.

# WELLBEING SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 11 Restricted funds

(Continued)

#### Purpose of Restricted Funds

##### **Bank of Scotland**

To develop a financial management app. This has been completed.

##### **BBC Children in Need**

To Work with children and young people aged 5 - 18 who have suffered any adverse childhood experience by offering counselling, art therapy, groups, play and family support. This service has now ended.

##### **Clackmannanshire Council - Wellbeing Workers**

To provide a holistic listening and advocacy service in schools across Clackmannanshire offering holistic child and young person centred therapy.

##### **Scottish Government - In Care**

To support people who have been abused in care offering counselling, advocacy, informal support and groups.

##### **Scottish Government - Moving Forward**

To run groups that assist in moving forward from the impact of trauma in prior year.

##### **The Robertson Trust**

To provide support to the core service in Clackmannanshire offering support to survivors of childhood abuse in prior year.

##### **West Lothian Council**

To provide counselling to survivors of childhood abuse who have attended the domestic abuse service in West Lothian.

##### **Clackmannanshire Council - MMMHI**

To deliver a mental health service as part of the integrated mental health team in Clackmannanshire.

# WELLBEING SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 11 Restricted funds

(Continued)

#### Purpose of Restricted Funds(continued)

##### **Self Management Fund**

To develop self management groups to help deal with the impact of trauma and EMDR service.

##### **Big Lottery Youth Project**

To develop the Wellbeing Worker service in Stirling.

##### **Clackworks**

To fund a supported placement in organisation.

##### **Lottery Covid emergency fund**

To recruit a second volunteer coordinator to meet demand and to purchase equipment.

##### **West Calder Trust**

To provide a specialist trauma worker to West Calder Trust.

##### **Coalfield**

To fund administration for Alloa Office.

##### **Counselling in schools**

To provide counselling to children in schools aged 10 and over during term time and holidays to improve mental wellbeing.

# WELLBEING SCOTLAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 12 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by: Current assets/ (liabilities)	241,406	55,953	297,359	154,916	(9,906)	145,010
	<u>241,406</u>	<u>55,953</u>	<u>297,359</u>	<u>154,916</u>	<u>(9,906)</u>	<u>145,010</u>

### 13 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	7,092	7,253
Between two and five years	2,592	5,184
	<u>9,684</u>	<u>12,437</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

### 15 Cash generated from operations

	2021 £	2020 £
Surplus/(deficit) for the year	152,349	(47,345)
Movements in working capital:		
(Increase) in debtors	(52,340)	(23,323)
Increase/(decrease) in creditors	10,317	(8,768)
Cash generated from/(absorbed by) operations	<u>110,326</u>	<u>(79,436)</u>

### 16 Analysis of changes in net funds

The charitable company had no debt during the year.