

Health All Round

Directors' Report and Accounts

31 March 2026

Company Number: SC 406209

Charity Number: SCO 06065

Health All Round - Company Information - Year Ended 31 March 2026

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 (resigned February 2026); Keshav Bhatnager; Catherine Heggie; Colin Kerr; Hilary Rebecca Pearce; Martine Sandison (resigned September 2026); Mandy White (appointed November 2025).

Treasurer
Hilary Rebecca Pearce (and Director)

Chief Executive Officer
Catriona Windle (and Secretary) – resigned November 2025
Alan Gray (and Secretary) – appointed November 2025

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

The charity also uses the Equals payment system to manage its expenses.

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 2026

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 2026. The comparative figures covered the year ended 31 March 2025.

In furtherance of the objectives of the company, Health All Round 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 City of Edinburgh Council; Bank of Scotland Foundation; the National Lottery Fairer Life Chances fund; EVOC Community Health and Wellbeing fund and TOR Christian Foundation. In the shorter term, funding is now more secure with thanks to Resilience Fund provided through City of Edinburgh Council. However, long term funding is an ongoing challenge. The charity continues to work with City of Edinburgh Council via Edinburgh Community Health Forum to develop a strategy for third sector funding beyond 2027 in order to meet the needs of economically deprived and marginalised communities. It should be noted that we have received funds from local business Grant Westfield to be distributed to local people via Community Link Workers. These funds are to be distributed to support those who are experiencing crisis situations. This includes but is not limited to funds for food, funds for clothing, funds for gas/electric and other reasonable costs.

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 2026 show an overall surplus in the year of £2,382 (2025 deficit £12,546). Unrestricted funds held at 31 March 2026 were £181,969 (2025 £179,587). There were no restricted funds held at 31 March 2026 or 31 March 2025. 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 2026.

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 30/09/26.

Treasurer

Hilary Rebecca Pearce

Independent Examiners Report to Health All Round on the accounts of the company for the year ended 31 March 2026 set out in pages 6 to 11.

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 30/09/2026.

Stuart Harley FCCA

Scotia Finance Ltd

20 Forth Street, Edinburgh EH1 3LH

Health All Round
Statement of Financial Activities
For year ended 31st March 2026

	2026 Restricted £	2026 Unrestricted £	2026 Total £	2025 Total £
Income				
Donations		9,601	9,601	4,592
Charitable activities	448,529	0	448,529	438,809
Other trading activities		8,995	8,995	11,610
Interest Received		3,993	3,993	6,074
Total	448,529	22,589	471,118	461,085
Expenditure				
Raising funds	0	0	0	0
Charitable activities	448,529	20,207	468,736	473,631
Other	0	0	0	0
Total	448,529	20,207	468,736	473,631
Net income/(expenditure)	0	2,382	2,382	(12,546)
Reconciliation of funds				
Total funds brought forward	0	179,587	179,587	192,133
Total funds carried forward	0	181,969	181,969	179,587

Health All Round
Balance Sheet
As at 31st March 2026

	2026 £	2025 £
Current Assets		
Bank	269,102	252,228
Debtors	1,711	2,879
Total Current Assets	270,813	255,107
Liabilities		
Creditors due within one year	88,844	75,520
Net Assets	181,969	179,587
The funds of the charity		
Unrestricted funds	181,969	179,587
Restricted funds	-	-
Total Charity Funds	181,969	179,587

Directors' Responsibilities

For the year ending 31/03/2026 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

30/9/26

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 2026, 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 2026. The previous year's figures cover the year ended 31 March 2025.

Funds

The main activities are: employment of Community Link Workers; Mental Health Service; Art for Health; Action for Pain. These are funded by City of Edinburgh Council; Bank of Scotland Foundation; EVOC Community Health and Wellbeing fund; and National Lottery Fairer Life Chances respectively. The Resilience Fund provided by City of Edinburgh Council covered core costs including management salaries and general running costs.

Income and Expenditure relating to Restricted Funds

	2026 Income £	2026 Expenditure £	2026 Surplus £
EIJB*[1] Core Funding	46,387	46,387	-
EIJB*[1] Innovation Funding Action for Pain		-	-
Lottery Fairer Life Chance	39,382	39,382	-
TOR Christian Foundation	36,804	36,804	-
Crisis Grants	472	472	-
Bank of Scotland	43,192	43,192	-
CEC Resilience Fund	138,750	138,750	-
SW Community Grant	3,800	3,800	-
Grant Westfield Fund	1,049	1,049	-
Womens Green Shed	5,000	5,000	-
EVOC Community Mental Health Fund	16,405	16,405	-
EVOC CLW*[2]	117,013	117,013	-
ELTF*[3]	275	275	-
Totals	448,529	448,529	-

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

Expenditure by cost

Expenditure	2026 Restricted	2026 Unrestricted	2026 Total	2025 Total
	£	£	£	£
Salaries	367,960	10,606	378,566	373,978
Property Costs	10,459		10,459	10,206
Counselling expenses and supervision	9,278		9,278	11,228
Groups and activities	17,013	9,601	26,614	32,484
Training and travel	4,393		4,393	3,569
Telephone and photocopier	5,847		5,847	6,514
General Office	11,606		11,606	10,381
IT	3,682		3,682	2,951
HR and Governance	13,915		13,915	13,040
Insurance	2,580		2,580	1,918
Crisis grants including ELTF	1,796		1,796	7,362
Total Expenditure	448,529	20,207	468,736	473,631

Employees

The average number of employees for the period of activity was 12 (2025 – 12).

	2026	2025
	£	£
Salaries	340,004	334,757
Social security costs	26,312	26,650
Pension costs	12,250	12,571
Independent examiner	1,320	1,200
HR and accountancy fee	12,595	11,840
Totals	392,481	387,018

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

Debtors

	2026	2025
	£	£
Accrued Income	-	306
Prepayments	626	610
Equals Expense System	1,085	1,963
Totals	1,711	2,879

Creditors

	2026	2025
	£	£
Accruals	1,450	5,521
Deferred Income	87,394	69,999
Totals	88,844	75,520

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 is reviewed annually by the Board.

Prior year information
In order to comply with FRS102 to show corresponding amounts for the previous year for every figure in the financial statements and notes, corresponding figures not provided elsewhere in these accounts are set out below:

Statement of Financial Activities for the year ended 31 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

Income and expenditure relating to restricted funds

	2025 Income	2025 Expenditure	2025 Surplus / (Deficit)	2024 B/Fwd	2025 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	-