

COMPANY NO. SC325854

CHARITY NO. SC038980

**MEARNS AND COASTAL
HEALTHY LIVING NETWORK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**MEARNS AND COASTAL HEALTHY LIVING NETWORK
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Directors have pleasure in submitting their Report together with the financial statements of the company of the Year ended 31 December 2024.

INCORPORATION

The company was incorporated on 20 June 2007 and is a company limited by guarantee and not having a share capital. The company is registered as a charity.

OBJECTS & PRINCIPAL ACTIVITY

The objects of the Company are:

- To advance the health and positive mental health of older people resident in South Aberdeenshire by supporting their continued independence within the community through provision of services, by relieving social isolation within the rural setting through social activity and through the provision of appropriate activity and involvement in active volunteering.
- To advance the citizenship of older people by encouraging involvement in planning and decisions about services, encouraging inter-generational skills sharing and by ensuring that older people's views are expressed and acted upon appropriately; to advance the involvement of older people in community development by encouraging active volunteering and by raising awareness of the value of older people's contributions.
- To advance education by provision and access to training and skills and by providing information about wider opportunities available.
- To provide a range of recreational activities for older people.

**MEARNS AND COASTAL HEALTHY LIVING NETWORK
REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

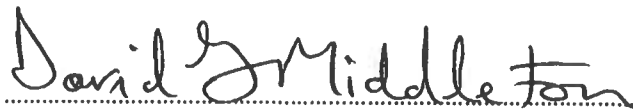
DIRECTORS

The Directors are as follows:

- David Middleton
- Gordon Reid
- Hazel Kirkland
- Margaret Coles
- Nigel Webster
- Philip Cooles
- Stephen Coles

In accordance with the Articles of Association, the Directors retired and being eligible, offered themselves for re-election.

By Order of the Board of Directors

A handwritten signature in black ink, reading "David Middleton", written over a dotted horizontal line.

David Middleton

MEARNS AND COASTAL HEALTHY LIVING NETWORK – CHAIRPERSON'S REPORT

It is a great pleasure to present the 2024 report for Mearns and Coastal Healthy Living Network (MCHLN).

In last year's report I explained that 2023 had been a good year but with challenges – challenges overcome through the Team's hard work and dedication under Jane Mitchell's capable leadership; continuing commitment, loyal service and invaluable help from volunteers; and generous support from public and private funders and donors.

I am pleased to report that the same has been true this year thanks once again to Jane, the Team and our volunteers, the lifeblood of this charity, who help us deliver the services and activities we offer across the region. Funding and donations were also essential elements underpinning all our charitable work.

MCHLN once again benefited from strong and continuing partnerships with local government health service providers, other public sector organisations and private sector institutions, cooperation with other charities supporting older people, and continuing support from local schools.

2024-25 proved to be a year of transitions for MCHLN with staff changes, new services, new funding sources and donations, new volunteers, and new membership on the Board.

We said goodbye this year to former staff, and to long-standing volunteers. Sam Will, who had been our project coordinator since March 2022 left in October 2024 to join Angus Carers Service. We wish Sam well in her new role.

Pam Ackroyd will be joining the team in January 2025 as our project coordinator for Portlethen Social Gardening Group at Portlethen train station, for Laurencekirk and Portlethen Sunshine Clubs and for Digital Skills Groups at Portlethen and Newtonhill. She will also support the Past Times Group, Brew and Blether and the Social Strollers Group in Laurencekirk

Liz Rushmer continued her project coordinator's role at Stonehaven and at the same time graduated from Abertay University with a Masters in Counselling. Many congratulations for your success, Liz, from all your MCHLN friends and colleagues.

2024-25 has been another year of growth as MCHLN strove to deliver our key aims and objectives, while tackling challenges all charities are facing from the continuing impact of the 'cost of living' crisis.

MCHLN offered more opportunities for people to live healthier, more active and less isolated lives across the Mearns and along the coast and offered safe places for people's views and voices to be heard.

We provided essential services and support to communities across the Mearns and Coastal area, expanding what we do in other areas of our region. Transport was in highest demand as was the requirement for volunteer drivers to take people to hospital and medical appointments, shopping, gardening and other MCHLN activities and club groups.

Activities over the past year included Health Walks and Social Strolls, Social Gardening, Brew and Blether Groups in Portlethen, Laurencekirk and Stonehaven, the Past Times Group, the Sunshine Clubs in Portlethen and Laurencekirk, the Walking Football, two gentle exercise classes and the Stonehaven Lunch Club.

We rolled out blocks of IT classes to spread digital skills. Other activities included art classes, a book club, Christmas crafts, a Men's Stretch Class and a range of activities, including talks and social events. We

expect to

MEARNS AND COASTAL HEALTHY LIVING NETWORK—CHAIRPERSON'S REPORT (CONTINUED)

Do more intergenerational cooking classes in the coming year as there is a growing appetite for that.

Following a successful application to Creative Scotland for continuation of the 'Health of the Sublime' project we were able to run Year 2 of 'Health of the Sublime' workshops. An exhibition is planned in the future, to showcase the work of all the participants.

As demand for our services grew, we provided more support to individuals, families and carers in communities across Kincardine and Mearns and along the Coast, enabling people in the region to experience less isolation, particularly those living with dementia. That was another commitment in last year's report met by MCHLN this year.

Groups and activities continue to develop well in Stonehaven. We also made progress through new initiatives in Portlethen and Laurencekirk and will continue to look for opportunities to develop and increase MCHLN's services and support in coastal villages over the coming months.

In short, MCHLN had another good year developing and enhancing what we do to benefit the communities we serve. In total this is an impressive list of activities, but it is not all we did. What else did we do?

We supported older people to have a voice by lending an ear to what they had to say and ensuring those who needed to hear what they had to say, did so. How did we do that?

To share our knowledge and understanding of the lives of older people and what matters to them we took part in local and national meetings and surveys with particular emphasis on health, well-being and transport in rural areas in Scotland. We were active in Scottish Communities Health and Wellbeing Network meetings and events, connecting with other like-minded organisations. We gave talks to local groups and organisations across the Mearns and along the Coast, as well as attending health and social care partnership team meetings, and will be happy to do more next year.

We sat in a range of forums, networks, groups and partnerships for our area including Community Planning, Welfare and Wellbeing, Mental Health and Wellbeing, community transport, coastal transport, local learning, lived experience, tackling poverty and Inequalities, Food Forums, and the monthly Grampian Commissioning Academy. We also arranged, hosted or took part in other events during the past year, including celebrating 'The International Day of Older People' in October with an event in Stonehaven.

In June the Team organised our annual Volunteer Afternoon Tea at Fettercairn House as a thank you to our fantastic volunteers, a special occasion on a warm Summer's afternoon. Once again, we were very grateful to Mr and Mrs Carnegie, for welcoming us warmly and hosting us so hospitably in their beautiful home and gardens. The Board was grateful for the Team's flexibility under pressure, hard work and creativity, and continuing willingness to work longer hours at short notice to ensure we delivered support people needed safely and reliably, though they and we need to continue to guard against the risk of overstretch. The Team has done a great job again this year and the Board joins me in thanking them for their individual and collective contributions.

Looking forward MCHLN will continue to give a voice to the issues we champion and support people in having a say in Aberdeenshire-wide strategies and consultations, ensuring community views and voices are heard, including people with lived experience of dementia whose views help shape and inform post-diagnostic support strategies. We will increase the public profile of the issues and try to attract more positive publicity for our work.

MEARNS AND COASTAL HEALTHY LIVING NETWORK—CHAIRPERSON'S REPORT (CONTINUED)

MCHLN also did well to strengthen our fundraising in 2024. At the end of 2024 we are due to start year one of three years funding from the Bank of Scotland (BoS)'s programme supporting charities across Scotland. In January 2025 we will start the first year of three years funding from the National Lottery.

We remain grateful to all our funders (organisations, and individuals) for their generosity, trust and support for what we do. Their support helped us to tackle the needs of those we support. We and they are very grateful. Thank You.

We are not complacent. We know there is more to do. We will keep up our fundraising effort in the coming year. We know that fundraising is always difficult. We are grateful to Nigel Webster, Jane Mitchell and John Duncanson for their continuing work to help to meet this critical funding requirement. Our thanks to them.

Again, I would like to thank all my fellow Board Members for their hard work over the past Year. MCHLN has greatly benefited from their wise counsel and insightful contributions to debates and decision making at full Board meetings and sub-committees of the Board as have I. Board members all perform other duties for MCHLN in addition to responsibilities as Trustees whether as drivers, shoppers, or gardeners or in other capacities. They too are very hard working volunteers.

In conclusion, I am pleased to submit this report to the members for your consideration.

Thank you.

A handwritten signature in black ink that reads "David Middleton". The script is cursive and fluid, with the first name and last name clearly legible.

David Middleton

Chairman

Mearns and Coastal Healthy Living Network

SUMMARY OF INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	31-Dec-24	31-Dec-23
Gross Income for Year	£ 284,198	£ 111,093
Total Expenditure for Year	£ 178,330	£ 174,007
NET SURPLUS / -DEFICIT FOR YEAR	<u>£ 105,868</u>	<u>£ -62,914</u>

A detailed analysis is provided in the Statement of Financial Activities and Notes.

The Summary Income & Expenditure Account is derived from the Statement of Financial Activities, which together with the Notes to the Accounts, provides full information on the movements during the Year on all the funds of the Charity.

ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2024

STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds	Restricted Funds	Total Funds 31-Dec-24	Total Funds 31-Dec-23
INCOMING RESOURCES	Notes				
Donation and Legacies	2	£ 26,823	£0	£ 26,823	£18,538
Grants		£ 28,000	£ 209,602	£ 237,602	£ 63,579
Fund-raising		£ 0	£0	£0	£ 0
Miscellaneous		£10,148	£618	£10,766	£19,169
Gardening Services		£0	£9,007	£9,007	£ 9,807
ACTIVITIES IN FURTHERANCE OF CHARITY'S OBJECTIVES					
Fees & Charges		£ 0	£0	£ 0	£0
NET INCOME RESOURCES AVAILABLE FOR CHARITABLE APPLICATION		£ 64,971	£ 219,227	£ 284,198	£111,093
CHARITABLE EXPENDITURE					
Cost of Activities in furtherance of Charitable Objectives -	8		£ 178,330	£ 178,330	£ 174,007
Running Costs - Maintenance Management & Administration of Charity					
TOTAL RESOURCES EXPENDED		£ 0	£ 178,330	£ 178,330	£ 174,007
NET INCOME/ (OUTGOING) RESOURCES BEFORE TRANSFERS		£64,971	£40,897	£105,868	-£62,914
TRANSFERS BETWEEN FUNDS		£ 0	£ 0	£ 0	£ 0
NET INCOMING / (OUTGOING) RESOURCES FOR THE PERIOD		£ 64,971	£40,897	£105,868	-£62,914
TOTAL FUNDS BROUGHT FORWARD		£ 244,017	-£162,585	£81,432	£ 144,346
TOTAL FUNDS AT 31 DECEMBER 2024		£308,988	-£121,688	£187,300	£ 81,432

BALANCE SHEET AS AT 31 DECEMBER 2024

		Year Ended	Year Ended
		31-Dec-24	31-Dec-23
CURRENT ASSETS	Notes		
Debtors & Prepayment	6	£0	£0
Cash at Bank		<u>£192,848</u>	<u>£86,908</u>
		<u>£192,848</u>	<u>£86,908</u>
Less CURRENT LIABILITIES			
Sundry Creditors	7	<u>£5,548</u>	<u>£5,476</u>
		-----	-----
NET CURRENT ASSETS		<u>£187,300</u>	<u>£81,432</u>
FUNDS			
Unrestricted		£308,988	£244,017
Restricted		<u>-£121,688</u>	<u>-£162,585</u>
		<u>£ 187,300</u>	<u>£ 81,432</u>

The Directors confirm:

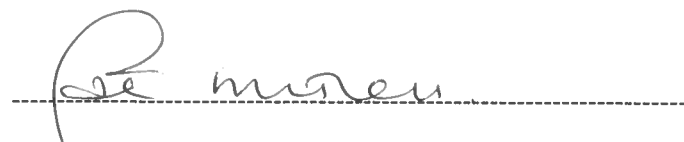
That for the year ended 31 December 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 44 of the Charities and Trustee Investment (Scotland) Act 2005. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

Approved by the Directors and signed on their behalf



Jane Mitchell

Company Secretary

27th February 2026

1. ACCOUNTING POLICIES

a) Basis of Preparation

The financial statements 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) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mearns and Coastal Healthy Living Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required and decided not as the calculations resulted in caules of an insignificant amount.

c) Preparation of the accounts on a going concern basis

The entity continues on a positive cashflow basis.

2. GROSS INCOME

Details are shown in the Statement of Financial Activities.

3. PENSION COSTS

Premiums are paid on behalf of the six employees to Stakeholder's Plans in their own names and are charged to the accounts when payable. The Company has no liability for any possible shortfall on pension schemes.

4. TAXATION

The company is a registered charity and there is therefore no liability to tax.

(Continued)

5. PAYMENTS TO DIRECTORS

Three of the Directors also act as volunteers. Expenses have been paid for their duties as volunteers totalling £2,981 as detailed below:

	31-Dec-24	31-Dec-23
D Sutherland	£0	£311
S Coles	£ 1,359	£1,140
G Reid	£ 1622	£0
	<u>£2,981</u>	<u>£1,451</u>

6. DEBTORS

£0	£0
£0	£0

7. CREDITORS

	£4,132	£4,060
PAYE	£0	£0
Credit Card	<u>£1,416</u>	<u>£1,416</u>
Accountancy Accrual	<u>£5,548</u>	<u>£5,476</u>

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2024

(Continued)

8. DETAILS OF CHARITABLE EXPENDITURE	Year Ended 31/12/2024	Year Ended 31/12/2023
Accounts	£1,416	£1,416
Activity Resources	£2,354	£294
Anti Virus	£70	£70
Bank Charge	-	£16
Broadband	-	£70
Cleaning	£192	-
Companies House	£13	£13
Computer Expenses	£560	£328
Co-op Membership	-	£1
Disclosure Scotland	£59	£59
Heat & Light	£2,716	£2,554
Equipment	-	£399
Gardening Service	£9,734	£9,654
Health & Safety	£156	£25
Hall Rents	£4,240	£504
Information Commissioners Office	£35	£35
Insurance	£976	£920
Miscellaneous Expenses	-	£319
Office/Admin Costs	£847	£1,464
Other Funding Expenses	-	£1,366
Pension Regulator Fine	-	£3000
Postage	-	£783
Professional Fees – HS & HR Support	£2,085	£2,085
Refreshments	-	£55
Rent	£4,800	£4,800
Salaries/Pensions	£112,079	£105,197
Service Costs	£4,002	£8,745
Shopping Service	£2,152	£4,336
Social Isolation & Loneliness Fund	-	£1,122
Stationary	-	£883
Telephone/Broadband	£1,068	£622
Telephone/Mobile	£1,164	£1,126
Travel & Subsistence	-	£749
Volunteer Expenses	£27,612	£20,853
Zoom	-	£144
TOTAL	£178,330	£174,007

9. MOVEMENT IN FUNDS

	Opening Balance	Income	Expenditure	Transfer	Balance @ 31-Dec-24	Balance @ 31-Dec-23
UNRESTRICTED FUNDS						
Activities & Services		£10,148				
Donations		£26,823				
Grants & Other Income		£28,000				
<i>UnRestricted Funds</i>	£208,567.67	£64,971			£273,538.67	£208,567.67

RESTRICTED FUNDS

Aberdeenshire Council	£227,862.00	£73,876				£227,862.00
Abdnshire Health & Social Care Ptnrship	£43,956.00					£43,956.00
AC Community Resilience	£2,000.00					£2,000.00
Adapt and Thrive	£18,965.00					£18,965.00
Afternoon Tea Project	£3,076.00					£3,076.00
Age Scotland	£4,100.00	£20,000				£4,100.00
AHSCP — Past Times	£21,843.00					£21,843.00
AHSCP Funding	£6,250.00					£6,250.00
AHSCP - Stonehaven	£24,728.00	£25,412				£24,728.00
AHSCP Here to Help	£6,250.00	£25,000				£6,250.00
AVA CMHWP	£77,213.00					£77,213.00
Bank of Scotland Foundation	£47,000.00	£30,000				£47,000.00
Big Lottery Fund	£372,182.00					£372,182.00
Capacity Building	£12,153.00					£12,153.00
Charles Hayward Foundation	£3,000.00					£3,000.00
Comic Relief	£34,385.00					£34,385.00
Communities 2014	£1,839.00					£1,839.00
Co-op Community Fund	£8,442.00					£8,442.00
Corra Foundation	£59,589.00					£59,589.00
E Little	£109.00					£109.00
Foundation Scotland	£12,642.00					£12,642.00
Gardening Services	£17,886.46	£9,007				£17,886.46
Garfield Weston Foundation	£5,000.00					£5,000.00
Health of the Sublime, Creative Scotland Funding	£964.00	£1,491				£964.00
Health Improvement Fund	£1,816.00	£618				£1,816.00
Henry Duncan Awards	£6,000.00					£6,000.00
KDP Supporting Communities	£1,280.00					£1,280.00
K&MLCPG — Sunshine Cafe	£190.00					£190.00
Lloyds TSB Foundation Scotland	£20,500.00					£20,500.00
NHS Grampian	£35,400.00					£35,400.00
NHSG Endowment Fund	£9,535.00	£9,823				£9,535.00
Past Times	£480.00					£480.00
Paths for All	£4,353.00					£4,353.00
Scottish Community Foundation	£2,537.00					£2,537.00

9. MOVEMENT IN FUNDS	Opening Balance	Income	Expenditure	Transfer	Balance @ 31-Dec-24	Balance @ 31-Dec-23
SIAL Fund	£1,500.00					£1,500.00
Social Isolation & Loneliness Fund	£13,095.00	£24,000.00				£13,095.00
Stonehaven Lions	£500.00					£500.00
The Stafford Trust	£9,000.00					£9,000.00
The Hugh Fraser Foundation	£2,000.00					£2,000.00
The Nationwide Foundation	£5,000.00					£5,000.00
The Steel Charitable Trust	£5,000.00					£5,000.00
The Robertson Trust	£102,000.00					£102,000.00
Tesco Bags of Help	£3,000.00					£3,000.00
Tesco - Groundwork UK	£500.00					£500.00
Total Expenditure			£178,330.00			-£1,387,318.00
<i>Restricted Funds</i>		£219,227.00	£178,330.00	£0.00		
Total Movement	£81,432	£284,198.00	-£178,330.00	£0.00	£187,300	£81,432.00