

Charity Registration No. SC042430 (Scotland)

**SCOTTISH COMMUNITY ALLIANCE SCIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

SCOTTISH COMMUNITY ALLIANCE SCIO

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SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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)" (effective 1 January 2019).

Objectives and Activities

1. Scotland's community sector, as represented by the national community based networks that comprise SCA's membership, will be more actively engaged both individually and collectively in Scottish Government policy and related strategies.
2. The role and contribution of the community sector, and in particular that of Scotland's many community anchor organisations, in delivering greater fairness and equality across Scotland will become more widely understood and accepted at all levels of national and local government and across the wider 3rd sector.
3. SCA will grow levels of mutual trust and understanding between Scotland's leading community-based networks, and create opportunities for deeper collaboration and cross-sector synergies to evolve so that their individual and collective contributions can be maximised.

This report is structured to reflect the main activities that SCA undertook over the past year in pursuit of each outcome.

Outcome 1. Scotland's community sector, as represented by the national community based networks that comprise SCA's membership, will be more actively engaged both individually and collectively in Scottish Government policy and related strategies.

- Refreshed our Vision for Scotland with reference to the Scottish Government's current Programme for Government and developed a Manifesto for Action for the sector.
- Continued to participate in a number of short life working groups and ad hoc strategic groups which are established by the Scottish Government to further key areas of policy including Climate Action Hubs and the National Participatory Budgeting Strategic Working Group.
- Provided evidence at Scottish Parliament and supported collaborative consultation responses as part of the Scottish and Rural Islands Parliament and wider SCA work- including the Democracy Matters 2.0 consultation and the Local Governance Review.
- Facilitated membership to engage in legislative and policy development including Building Community Wealth in Scotland, Land Reform in a Net Zero Nation, Delivering our Vision for Scottish Agriculture and the Wellbeing and Sustainable Development Bill.
- In response to the expansion of the renewable energy sector, SCA supported a new collaboration, the Scottish Community Energy Coalition, between members with workstreams focussed on ownership, reforming the system of community benefit payments and the creation of a National Community Wealth Fund.
- Contributed to a cross sector initiative that has developed a tool for third sector organisations to build their capacity and confidence in the climate agenda and a means of monitoring and recording more effective climate action.

SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Outcome 2. The role and contribution of the community sector, and in particular that of Scotland's many community anchor organisations, in delivering greater fairness and equality across Scotland will become more widely understood and accepted at all levels of national and local government and across the wider 3rd sector.

- Publication, on a fortnightly basis, of Local People Leading. It contained commentary on policy development, highlighting stories from the community sector and also points to relevant policy initiatives and academic papers.
- The primary social media platform for SCA is X (formally known as Twitter) now with 4820 followers.
- Promoting the role, and contribution, of community anchor organisations in the fortnightly briefing.
- Worked with Open Aye to deliver a photography workshop to 23 of the Alliance networks to upskill and build their images library. Nine of the networks have accessed the support of Open Aye who have gathered case study images of their work to evidence impact across the sector.
- Drawing on funding from the Pockets and Prospects Fund, an internal market was created for community led mental health services which emphasised the role of community anchor organisations as both providers and consumers of services.
- Represented community sector interests at various levels of local and national government and throughout the broader third sector including TSI Network Scotland.
- Contributed to a cross sector initiative Village and Community Halls handbook to enable increased support via the learning exchange fund.

Outcome 3. SCA will grow levels of mutual trust and understanding between Scotland's leading community-based networks, and create opportunities for deeper collaboration and cross-sector synergies to evolve so that their individual and collective contributions can be maximised.

- Over the year, the full membership of Scottish Community Alliance met quarterly with discussions including the development of emergency response service, community wealth building, challenges faced by coastal communities, social enterprise moving from Third Sector Unit to Economy, Environmental Rights Centre Scotland, Land Reform Bill, Covid Enquiry, Resetting the relationship with local government and Climate Cafes.
- Over the course of the year 12 Network Support Forums were delivered in partnership with CCN, with numbers averaging 10 networks per session sharing knowledge on managing and maintaining networks.
- During the year, several SCA networks collaborated to produce responses in relation to legislative and policy development. These resulted in published briefing papers or consultation responses on community wealth building, land reform bill, agriculture and rural communities bill, wellbeing and sustainable development bill.
- With the additional coordination and promotion of the Community Learning Exchange that has been made possible due to the appointment of the Partnerships Manager, the uptake of this resource has been dramatic. The number of participating groups has increased by approximately 400% on the previous year.
- Over the year four new networks have sought membership of SCA. CEMVO, SURF, Climate Cafes and TSI Network Scotland.
- Contributed to the development of a Village Hall and Community Spaces cross sector working group which facilitates collaboration between national network organisations for increased networks of support at a community level through various areas of partnership work.
- Joined the core Royal Highland Show planning group, with SRA, to bring together a series of community led networks to curate a community showcase in partnership with the Scottish Government.

SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

An overall deficit of £9,604 arose during the year (2023 Surplus: £47,593). The total reserves are £227,911 (2023: £237,515) with £102,823 (2023: £114,267) of the reserves relating to restricted reserves and £125,088 (2023: £123,248) relating to unrestricted reserves.

Scottish Government provides a core grant from the Third Sector Division on an annual basis which covers core costs and enabled some work to be commissioned in policy areas of interest to its members. The single source of funds (Scottish Government) for the Alliance leaves it vulnerable should government funding priorities change.

Current resources of SCA come from two main sources: Scottish Government and a charitable trust Acorns 2 Trees. In addition, two grant funds were received for Community Learning Exchanges and Pockets and Prospects.

These funds are allocated as follows:

- 1 x fte Director, 1 x fte Partnerships Manager
- 0.2 x fte finance/admin officer (outsourced)
- An office based in Edinburgh and other administrative and operational expenses.
- Policy Fund. This fund is used to commission specific pieces of work to influence the shape and direction of Scottish Government policy as it impacts across the range of SCA member interests. The funds are both to promote the development of cross-sector strategic thinking and to encourage and facilitate the appropriate policy links between SCA members and the Scottish Government.
- Community Learning Exchange and Pockets and Prospects - two programmes operated on behalf of SCA's member networks for the benefit of their member organisations

Reserves policy and going concern

The charity has considered the level of reserves required and have taken into account their current and future liabilities. The trustees have calculated how much would be required in terms of free reserves in unrestricted funds in the event of losing SCA's core funding and a subsequent decision to cease operations. In these circumstances the trustees consider a level of free reserves that equates to six months of unrestricted charitable expenditure will be required.

As a minimum, this is the target for SCA to hold in reserves. Additionally, should the existing sources of core funding be lost and to allow alternative sources of funding to be identified, the trustees have agreed that 12 months of unrestricted charitable expenditure will be required. As such this is the long term policy aspiration for the reserves position of SCA.

Investment policy and performance

Most of the charity's funds are to be spent in the short term and funds are therefore held in a current account, ensuring immediate access. The Trustees will consider alternative investment vehicles for funds should the need arise.

Risk management

The Executive Group consider all risks attached to activities of the Alliance and reports any concerns to the full Alliance at its quarterly meetings.

The principal risks faced by the charity are operational risks from loss of funding and loss of key personnel.

Key challenges going forward

Resources. SCA's core funding has remained stable with no inflationary increase to reflect the increase in costs in 2024/25. The funding for Pockets and Prospects has not been renewed for 2024/25. SCA intends to re-engage with the Scottish Government in the hope of reinstating this relatively small amount of funding that has delivered a consistent and disproportionately significant impact.

Structure, governance and management

The Scottish Community Alliance is a Scottish Charitable Incorporated Organisation (SCIO) number SC042430 governed by its Constitution. It is a registered charity with the Office of the Scottish Charity Regulator (OSCR).

SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reference and Administrative Information:

Charity registration number: SC042430

Registered Office: Clyde Office, Second Floor, 48 West George Street, Glasgow, G2 1BP

Our advisors:

Independent Examiner: Fiona E Haro, B Com (Hons), CA

Thomson Cooper Accountants, 22 Stafford Street, Edinburgh, EH3 7BD

Bankers: The Co-operative Bank, PO Box 101, 1 Balloon Street, Manchester, M60 4EP

Charitable trustees during the financial year 2023/24

Kim Wallace - (appointed Convenor December 2023) (SES)

Clare Symonds - Planning Democracy (Resigned December 2023)

Fabio Vilani - (externally co-opted) - Moray TSI

Catherine McWilliam - (externally co-opted) - DTAS/loD (Resigned December 2023)

Philip Revell (Treasurer) SCCAN (Resigned December 2023)

David Francis - TRACS (Resigned as Convenor 2023)

Rona Mackay (CES)

Pauline Smith (Treasurer, appointed December 2023) (DTAS)

Rebecca Plant (CCN, appointed December 2023)

Andy Rockall (CWA, appointed December 2023)

Emma Yule (SCCAN, appointed December 2023)

Key management personnel of Scottish Community Alliance:

Angus Hardie, Director (Resigned 13 June 2024)

Elizabeth Docherty, Director (Appointed 27 May 2024)

Appointment of Trustees

An Executive Group is elected by and from the membership of the Alliance. Members of the Executive Group are the trustees of the charity. The Convener of the Alliance can be an existing member of the Alliance or be an individual recognised for their broader contribution to the community sector and nominated and agreed by the Alliance members. The Convener is also a trustee of the charity.

Recruitment and Training of Trustees

New trustees may at any point be recommended and appointed by the existing trustees. The Constitution provides for a minimum of three trustees, to a maximum of ten trustees. At each AGM the trustees will retire from office but then be deemed re-elected unless otherwise stated.

Upon appointment the Trustees are invited to an induction meeting where they are made aware of their duties and responsibilities in performing the role of a Trustee and instructed on the requirement and rules of governing constitution.

Membership of the Alliance

Membership is open to any national membership based network which supports the key principles that inform the work of the Alliance: Subsidiarity; Self Determination; Local by Default; Equality and Fairness. It will be for each member network to nominate an individual person to be their representative at meetings of the Alliance.

Organisational structure

The Executive Group hold final corporate accountability for the organisation and are guided by a code of governance. The Executive appoint a Director to oversee the day to day operations ensuring the organisation's strategies and objectives are fulfilled.

Key management personnel remuneration

The trustees consider the board of trustees and the Director as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Related parties

No trustees receive remuneration or other benefit for their work with the charity.

Statement of trustees' responsibilities

The trustees 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 law applicable to charities in Scotland 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 charity and of the incoming resources and application of resources of the charity 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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.



P Smith

Treasurer

Dated: 12 December 2024

SCOTTISH COMMUNITY ALLIANCE SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SCOTTISH COMMUNITY ALLIANCE SCIO

I report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the 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 financial statements.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Fiona Haro CA



Thomson Cooper Accountants

3 Castle Court

Carnegie Campus

Dunfermline

Fife

KY11 8PB

Dated: 12 December 2024

SCOTTISH COMMUNITY ALLIANCE SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year	Notes	Unrestricted funds	Restricted funds	As Restated	
		2024	2024	Total 2024	Total 2023
		£	£	£	£
Income from:					
Charitable activities	2	104,000	172,700	276,700	271,700
Investments	3	3,407	-	3,407	907
Total income		<u>107,407</u>	<u>172,700</u>	<u>280,107</u>	<u>272,607</u>
Expenditure on:					
Charitable activities	4 5	105,567	184,144	289,711	225,014
Total charitable expenditure		<u>105,567</u>	<u>184,144</u>	<u>289,711</u>	<u>225,014</u>
Net income/(expenditure) for the year/ Net movement in funds		1,840	(11,444)	(9,604)	47,593
Fund balances at 1 April 2023		<u>123,248</u>	<u>114,267</u>	<u>237,515</u>	<u>189,922</u>
Fund balances at 31 March 2024		<u><u>125,088</u></u>	<u><u>102,823</u></u>	<u><u>227,911</u></u>	<u><u>237,515</u></u>

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

All income and expenditure derive from continuing activities.

SCOTTISH COMMUNITY ALLIANCE SCIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	As Restated Total 2023 £
	Notes			
Income from:				
Charitable activities		100,000	171,700	271,700
Investments	3	907	-	907
Total income		<u>100,907</u>	<u>171,700</u>	<u>272,607</u>
Expenditure on:	4			
Charitable activities	5	86,524	138,490	225,014
Total charitable expenditure		<u>86,524</u>	<u>138,490</u>	<u>225,014</u>
Net income/(expenditure) for the year/ Net movement in funds		14,383	33,210	47,593
Fund balances at 1 April 2022		108,865	81,057	189,922
Fund balances at 31 March 2023		<u>123,248</u>	<u>114,267</u>	<u>237,515</u>

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

All income and expenditure derive from continuing activities.

SCOTTISH COMMUNITY ALLIANCE SCIO

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023 As Restated	
	Notes	£	£	£	£
Current assets					
Debtors	10		2,905		1,501
Cash at bank and in hand			237,883		274,569
			<u>240,788</u>		<u>276,070</u>
Creditors: amounts falling due within one year	11		12,877		38,555
Net current assets			<u>227,911</u>		<u>237,515</u>
Total assets less current liabilities			<u>227,911</u>		<u>237,515</u>
Income funds					
Restricted funds	13		102,823		114,267
Unrestricted funds			125,088		123,248
			<u>227,911</u>		<u>237,515</u>

The financial statements were approved by the Trustees on 12 December 2024



P Smith
Trustee

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Scottish Community Alliance is a Scottish Charitable Incorporated Organisation. The office registered address is Clyde Office, Second Floor, 48 West George Street, Glasgow, G2 1BP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, 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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

1.2 Going concern

The Trustees have assessed the going concern and having reviewed budgets and cashflow they are satisfied that the charity has sufficient cash reserves. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are funds that can be used in accordance with the objectives of the charity at the discretion of the trustees.

Designated funds are unrestricted funds set aside by the trustees for specific future purposes or projects.

Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.4 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred when performance related grants are received in advance of the performances or event to which they relate.
- Incoming resources from charitable activities is accounted for when earned.

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure and Irrecoverable VAT

Expenditure is recognised on an accrual basis as a liability is incurred. The charity is not registered for VAT and accordingly irrecoverable VAT is charged against the category of resources expended to which it relates.

- Costs of generating funds are those costs incurred in attracting voluntary income and the costs incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both the direct costs and indirect costs necessary to support these activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable charity and include the audit fees and costs linked to its strategic management.
- Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage, staff costs by time spent.

1.6 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.

1.7 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

1.8 Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, and governance costs which support the charity. The bases on which support costs have been allocated are set out in note 7.

1.9 Pension

The charity does operate a pension scheme, and no contracting out certificate under the Social Security Pensions Act 1975 is in force.

The pension charge in these accounts is the amount of contributions payable in the accounting year.

2 Incoming resources from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Grants receivable for core activities				
Scottish Government: Core Funding	104,000	-	104,000	100,000
Scottish Government: Community Learning Exchange	-	50,000	50,000	75,000
Scottish Government: Pockets & Prospects	-	72,700	72,700	66,700
Acorns to Trees	-	50,000	50,000	30,000
	<u>104,000</u>	<u>172,700</u>	<u>276,700</u>	<u>271,700</u>

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Investments

	Total 2024	Unrestricted 2023
	£	£
Interest receivable	3,407	907

4 Government grants

Income from government grants consists of core funding made from the Scottish Government to aid support costs and performance related grants. See note 2 for more information for the source and amount of these grants.

5 Charitable activities

	Project 2024	Core 2024	Total 2024	Project 2023	Core 2023	Total 2023
	£	£	£	£	£	£
Staff costs	47,907	58,625	106,532	8,001	54,834	62,835
Travel & Subsistence	1,467	231	1,698	275	982	1,257
Events costs	-	5,442	5,442	-	261	261
PR/Website costs	-	2,565	2,565	-	1,933	1,933
Subscriptions & Conference Fees	-	1,247	1,247	-	1,118	1,118
Administrator / Coordinator Fees	-	11,630	11,630	-	14,114	14,114
Consultancy and IT Support	-	1,721	1,721	-	1,611	1,611
Pockets & Prospects Community Learning Exchange	72,116	-	72,116	64,316	-	64,316
	62,253	-	62,253	65,820	-	65,820
	<u>183,743</u>	<u>81,461</u>	<u>265,204</u>	<u>138,412</u>	<u>74,853</u>	<u>213,265</u>
Share of support costs (see note 6)	401	22,293	22,694	78	10,184	10,262
Share of governance costs (see note 6)	-	1,813	1,813	-	1,487	1,487
	<u>184,144</u>	<u>105,567</u>	<u>289,711</u>	<u>138,490</u>	<u>86,524</u>	<u>225,014</u>
Analysis by fund						
Unrestricted funds	-	105,567	105,567	-	86,524	86,524
Restricted funds	184,144	-	184,144	138,490	-	138,490
	<u>184,144</u>	<u>105,567</u>	<u>289,711</u>	<u>138,490</u>	<u>86,524</u>	<u>225,014</u>

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs

	Support costs £	Governance costs £	2024 £	Basis of allocation
General office Costs	22,694	-	22,694	Direct allocation
Audit fees	-	1,200	1,200	Governance
Board Meeting Costs	-	613	613	Governance
	<u>22,694</u>	<u>1,813</u>	<u>24,507</u>	

For the year ended 31 March 2023

	Support costs £	Governance costs £	2023 £	Basis of allocation
General office Costs	10,262	-	10,262	Direct allocation
Audit fees	-	1,200	1,200	Governance
Board Meeting Costs	-	287	287	Governance
	<u>10,262</u>	<u>1,487</u>	<u>11,749</u>	

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the key charitable activities undertaken (see note 5) in the year. Refer to the table above for the basis of apportionment and the analysis of support and governance costs.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	<u>2</u>	<u>2</u>

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	65,064	39,589
Social security costs	27,872	15,231
Other pension costs	13,596	8,015
	<u>106,532</u>	<u>62,835</u>

Pension costs for the year of £5,567 (2023: £5,567) were made to employees defined pension plans during the year and are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds

The key management personnel comprise of the Director. The total employment costs for the key personnel was £55,691 (2023: £55,439), there were no additional benefits of the key management personnel of the charity.

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

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Debtors

Amounts falling due within one year:	2024	2023
	£	£
Other debtors	2,000	1,000
Prepayments	905	501
	<u>2,905</u>	<u>1,501</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,599	2,599
Trade creditors	3,785	2,299
Other creditors	-	29,284
Accruals and deferred income	6,493	4,373
	<u>12,877</u>	<u>38,555</u>

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Funds held as agent

On occasion, the charity administers grants from funders on behalf of other groups or organisations. The charity has no control over the funds being distributed and, accordingly, the income and expenditure does not form part of the charity's own statement of financial activities.

The movement in such funds during the year to 31 March 2024 was as follows:

	2024	2023
	£	£
Grants brought forward	(200)	15,876
Grants received	200	-
Grants disbursed	-	16,076
	<hr/>	<hr/>
Grants awaiting disbursement	-	(200)
	<hr/> <hr/>	<hr/> <hr/>

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 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:

	Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£
Scottish Government: Pockets & Prospects	16,180	72,700	(72,116)	16,764
Scottish Government: Community Learning Exchange	76,441	50,000	(62,253)	64,188
Acorns2Trees	21,647	50,000	49,775	21,872
	<u>114,267</u>	<u>172,700</u>	<u>(184,144)</u>	<u>102,823</u>

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Scottish Government: Pockets & Prospects	13,796	66,700	(64,316)	16,180
Scottish Government: Community Learning Exchange	67,261	75,000	(65,820)	76,441
Acorns2Trees	-	30,000	(8,353)	21,647
	<u>81,057</u>	<u>171,700</u>	<u>(138,489)</u>	<u>114,267</u>

Name of Fund	Description, nature and purpose of fund
Pockets and Prospects	To mitigate the impacts of welfare reform and build local resilience.
Community Learning Exchange	To facilitate community-to-community learning exchange and one to one mentoring opportunities
Acorns2Trees	To support the Partnerships Manager's Position

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Unrestricted Fund

This fund is allocated as free reserves for no specific purpose and is spent at the discretion of the trustees in order to further the charity's purposes

For the year ended 31 March 2024

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
General	123,248	107,407	(105,567)	125,088
	<u>123,248</u>	<u>107,407</u>	<u>(105,567)</u>	<u>125,088</u>

For the year ended 31 March 2023

	Movement in funds			Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	
General	108,865	100,907	(86,524)	123,248
	<u>108,865</u>	<u>100,907</u>	<u>(86,524)</u>	<u>123,248</u>

15 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:						
Current assets/(liabilities)	125,088	102,823	227,911	123,248	114,267	237,515
	<u>125,088</u>	<u>102,823</u>	<u>227,911</u>	<u>123,248</u>	<u>114,267</u>	<u>237,515</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).