

Charity Registration No. SC042430 (Scotland)

**SCOTTISH COMMUNITY ALLIANCE SCIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

SCOTTISH COMMUNITY ALLIANCE SCIO

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SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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.

- Identified three priority policy areas for 2024-2026 - Community Wealth Building, Local Governance and Wellbeing Economy, which connect members and support delivery of the Programme for Government.
- Engaged with the Minister for Employment and Investment and the Community Wealth Building Team in Scottish Government regarding the Community Wealth Building agenda and Bill.
- Gained membership of the Cross Party Group on Wellbeing Economy.
- Actively participated in the Democracy Matters Steering Group, established to deliberate community decision making models in response to the Democracy Matters consultation findings.
- Provided evidence at Scottish Parliament and supported collaborative consultation responses as part of the Land Reform (Scotland) Bill.
- 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.
- Supported the formation of the Scottish Community Coalition on Energy (SCCE).
- Hosted two joint sessions with the SCCE, to raise awareness of the work being undertaken by the Coalition and to gather feedback to respond to support the Community Benefits from Net Zero Energy Development Consultation by Scottish Government.
- Facilitated membership to engage in legislative and policy development including attended the Scottish Parliament Social Justice Committee Session and response to the Third Sector Budget Scrutiny call for views.
- Participated in a Just Transition Commission interview to discuss community sector representation in Just Transition in Scotland.

SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

- Reframed a monthly SCA Newsletter, with a focus on containing views, and news from members and across the community sector including policy development.
- The primary social media platform for SCA was previously X with SCA transitioning from X to Blue Sky and increasing use of LinkedIn.
- Represented community sector interests at various levels of local and national government and throughout the broader third sector. Including:
 - Village Halls and Community Spaces working group facilitated by SCVO.
 - Newly created Strathclyde Institute for Sustainable Communities Advisory Group - Strathclyde Institute for Sustainable Communities.
 - Voluntary Sector Resilience Partnership meetings, facilitated by Scottish Government, to feed in key updates from SCA networks in relation to resilience and challenges facing the sector.
 - Growing Climate Confidence, led by SCVO and CEIS
- Continued to contribute to a cross sector Village and Community Halls to enable support via the learning exchange fund.
- Supported the newly formed Equity, Diversity and Inclusion Network, led by ACOSVO, via participation in the Partnership Group and the Development Group. This network will be launched in 2025.
- Secured the Scottish Parliament to host a Scotland wide community conference in February 2026.
- Supported network members to be present and contribute as part of the Scottish Government tent at the Royal Highland Show over the course of two days in June.
- Attending meetings with sector stakeholders to discuss solutions to the crisis and challenges emerging within the third sector.
- Participated in a feedback session on the new National Lottery Community Fund Programme which was launched in November.
- Responded to consultations on:
 - Scottish Power Energy Networks (SPEN) Community Benefit Framework
- Participated in a session with SSEN Transmission and community representatives to discuss future projects and connections/opportunities for communities.

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.

- Launched a new look website which now holds a range of information from news, events and a specific area dedicated to the Community Learning Exchange.
- Over the year, the membership of Scottish Community Alliance met quarterly with discussions including:
 - SCA and Network Updates
 - Community Transport
 - Democracy Matters
 - Environment Standards Scotland
 - Scottish AI Alliance
 - Programme for Government
 - Scottish Food Coalition

SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- Facilitated membership Network Support Forums to increase knowledge sharing, including:
 - Adaptation strategies in flood mitigation and resilience
 - Capacity and engagement of members
 - Challenges of language in attracting funding
 - Working with and facilitating relationships between geographically dispersed groups
 - Communications and the current ethics of using X
 - Defining roles within subgroups of work
 - Income generation
- Continued to support the valued Community Learning Exchange Fund which enables visits which build mutual support across the community sector through peer to peer learning.
- Supported cross sector thematic learning exchanges in partnership with DTAS focussed on disability and accessibility, community transport and sector resilience through succession planning.
- Hosted online network to network learning exchanges to support the understanding of key areas of work and increase partnerships across SCA network members.
- Participated in the Intermediaries Network facilitated by SCVO.
- Welcomed a new Network Member – Glasgow and West of Scotland Forum of Housing Associations.

Financial review

An overall deficit of £45,997 arose during the year (2024 deficit: £9,604). The total reserves are £181,914 (2024: £227,911) with £49,536 (2024: £102,823) of the reserves relating to restricted reserves and £132,378 (2024: £125,088) 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, one grant fund was received for Community Learning Exchanges.

These funds are allocated as follows:

- 1 x fte Director, 1 x fte Partnerships Manager
- 0.2 x fte finance/admin officer (outsourced for part year ending in August 2024)
- 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 - a programme 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.

SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 2025/26.

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).

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 2024/25

The following members served as Trustees of the Scottish Community Alliance;

Kim Wallace (SES)

Pauline Smith (DTAS)

Rona Mackay (CES)

Rebecca Plant (CCN)

Andy Rockall (CWA)

Emma Yule (SCCAN)

David Francis (TRACS, resigned December 2024)

Fabio Villani (TSI Moray, resigned December 2024)

Key management personnel of Scottish Community Alliance:

Angus Hardie, Director (Resigned 13 June 2024)

Elizabeth Docherty, Director (Appointed 27 May 2024)

SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

Related parties

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

SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

Pauline Smith

.....
P Smith

Treasurer

Dated: 26-09-25

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 2025, which are set out on pages 8 to 19.

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

Fiona Haro CA
Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: 26-09-25

SCOTTISH COMMUNITY ALLIANCE SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Charitable activities	2	110,000	131,450	241,450	276,700
Investments	3	4,170	-	4,170	3,407
Total income		114,170	131,450	245,620	280,107
<u>Expenditure on:</u>	4				
Charitable activities	5	106,880	184,737	291,617	289,711
Total charitable expenditure		106,880	184,737	291,617	289,711
Net income/(expenditure) for the year/ Net movement in funds		7,290	(53,287)	(45,997)	(9,604)
Fund balances at 1 April 2024		125,088	102,823	227,911	237,515
Fund balances at 31 March 2025		132,378	49,536	181,914	227,911

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

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 2025

Prior financial year

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

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

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 2025

		2025		2024	
	Notes	£	£	£	£
Current assets					
Debtors	10		2,604		2,905
Cash at bank and in hand			185,039		237,883
			<u>187,643</u>		<u>240,788</u>
Creditors: amounts falling due within one year	11		5,729		12,877
			<u>181,914</u>		<u>227,911</u>
Net current assets			<u>181,914</u>		<u>227,911</u>
Total assets less current liabilities			<u><u>181,914</u></u>		<u><u>227,911</u></u>
Income funds					
Restricted funds	14		49,536		102,823
Unrestricted funds			132,378		125,088
			<u>181,914</u>		<u>227,911</u>

The financial statements were approved by the Trustees on 26-09-25

Pauline Smith
.....
P Smith
Trustee

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

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.

2 Incoming resources from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Grants receivable for core activities				
Scottish Government: Core Funding	104,000	-	104,000	104,000
Scottish Government: Community Learning Exchange	6,000	50,000	56,000	50,000
Scottish Government: Pockets & Prospects	-	-	-	72,700
SENScot	-	21,450	21,450	-
Acorns to Trees	-	60,000	60,000	50,000
	<u>110,000</u>	<u>131,450</u>	<u>241,450</u>	<u>276,700</u>

3 Investments

	Total 2025 £	Total 2024 £
Interest receivable	<u>4,170</u>	<u>3,407</u>

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.

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Project 2025 £	Core 2025 £	Total 2025 £	Project 2024 £	Core 2024 £	Total 2024 £
Staff costs	52,025	69,366	121,391	47,907	58,625	106,532
Travel & Subsistence	836	1,003	1,839	1,467	231	1,698
Events costs	-	2,097	2,097	-	5,442	5,442
PR/Website costs	-	12,051	12,051	-	2,565	2,565
Policy funding	-	1,000	1,000	-	-	-
Subscriptions & Conference Fees	184	3,138	3,322	-	1,247	1,247
Administrator / Coordinator Fees	-	3,697	3,697	-	11,630	11,630
Consultancy and IT Support	130	186	316	-	1,721	1,721
Sundry expenses	-	199	199	-	-	-
Pockets & Prospects	10,098	-	10,098	72,116	-	72,116
Community Learning Exchange	108,887	-	108,887	62,253	-	62,253
Social Enterprise - Sponsorship	5,000	-	5,000	-	-	-
	<u>177,160</u>	<u>92,737</u>	<u>269,897</u>	<u>183,743</u>	<u>81,461</u>	<u>265,204</u>
Share of support costs (see note 6)	7,373	6,497	13,870	401	22,293	22,694
Share of governance costs (see note 6)	-	7,850	7,850	-	1,813	1,813
	<u>184,533</u>	<u>107,084</u>	<u>291,617</u>	<u>184,144</u>	<u>105,567</u>	<u>289,711</u>
Analysis by fund						
Unrestricted funds	-	106,880	106,880	-	105,567	105,567
Restricted funds	184,533	204	184,737	184,144	-	184,144
	<u>184,533</u>	<u>107,084</u>	<u>291,617</u>	<u>184,144</u>	<u>105,567</u>	<u>289,711</u>

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs

	Support costs £	Governance costs £	2025 £	Basis of allocation
General office Costs	13,870	-	13,870	Direct allocation
Independent examination fees	-	2,813	2,813	Governance
Legal and professional	-	3,170	3,170	Governance
Board Meeting Costs	-	1,867	1,867	Governance
	<u>13,870</u>	<u>7,850</u>	<u>21,720</u>	

For the year ended 31 March 2024

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

	2025 Number	2024 Number
Employees	<u>2</u>	<u>2</u>

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	104,655	65,064
Social security costs	6,723	27,872
Other pension costs	10,013	13,596
	<u>121,391</u>	<u>106,532</u>

Pension costs for the year of £5,611 (2024: £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 Directors. The total employment costs for the key personnel was £60,135 (2024: £55,691), 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:	2025 £	2024 £
Other debtors	2,087	2,000
Prepayments	517	905
	<u>2,604</u>	<u>2,905</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	2,599
Trade creditors	198	3,785
Accruals and deferred income	5,531	6,493
	<u>5,729</u>	<u>12,877</u>

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 2025 was as follows:

	2025 £	2024 £
Grants brought forward	-	(200)
Grants received	-	200
	<hr/>	<hr/>
Grants awaiting disbursement	-	-
	<hr/>	<hr/>

13 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	10,013	13,596
	<hr/>	<hr/>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers
	£	£	£	£
Scottish Government: Pockets & Prospects	16,764	-	(10,098)	(6,666)
Scottish Government: Community Learning Exchange	64,187	50,000	(114,187)	-
Acorns2Trees	21,872	60,000	(55,452)	-
Scottish Parliament Event 2026	-	-	-	6,666
SENScot	-	21,450	(5,000)	-
	102,823	131,450	(184,737)	-

	Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers
	£	£	£	£
Scottish Government: Pockets & Prospects	16,180	72,700	(72,116)	-
Scottish Government: Community Learning Exchange	76,441	50,000	(62,253)	-
Acorns2Trees	21,647	50,000	(49,775)	-
	114,267	172,700	(184,144)	-

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
SENScot	Funds received from SENS Scot to support social enterprise activity
Scottish Parliament Event	To support the effective delivery of a national community conference to be held in February 2026

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	125,088	114,170	(106,880)	132,378
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	123,248	107,407	(105,567)	125,088
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Fund balances at 31 March 2025 are represented by:						
Current assets/(liabilities)	132,378	49,536	181,914	125,088	102,823	227,911
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	132,378	49,536	181,914	125,088	102,823	227,911
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).