

Company Registration No. SC275314

Charity Registration No. SC036055

**PARTNERSHIPS FOR WELLBEING
LIMITED**

**TRUSTEES REPORT AND FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2012

WEDNESDAY



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12/12/2012

#76

COMPANIES HOUSE

Signpost INC
Highland Rail House
Station Square
Inverness
IV1 1LE

**PARTNERSHIPS FOR WELLBEING LTD
(COMPANY LIMITED BY GUARANTEE)**

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**PARTNERSHIPS FOR WELLBEING LTD
(COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2012**

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their annual report financial statements of the charity for the year ended 31 March 2012.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Partnerships for Wellbeing Limited
Charity registration number	SC036055
Company registration number	SC275314
Registered office	31-33 Wells Street Inverness Inverness-shire Inverness IV3 5JU

THE TRUSTEES

The trustees under charity law, who are also the directors under company law, who served the charity during the period were as follows:

P Crowe
R Lee
J Fotheringham
C Claridge
S Lyons (*resigned 16 January 2012*)
G Rivett
H Wood
A McWilliam (*appointed 26 November 2011*)
P Selby (*appointed 28 November 2011*)
A Maclean (*appointed 01 November 2011 and resigned 16 January 2012*)

Bankers	The Royal Bank of Scotland Inverness Chief Office 29 Harbour Road Inverness IV1 1NU
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Independent Examiner	Mohamed Ashour ACIE Signpost INC Highland Rail House Station Square Inverness IV1 1LE
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**PARTNERSHIPS FOR WELLBEING LTD
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**TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2012**

Governing Document

Partnerships for Wellbeing is a charitable company limited by guarantee, incorporated on 28th October 2004 and registered as a charity on 25th October 2004

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Board of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one third of the Directors retire on a rotational basis but may stand for re-election. The Board of Directors meets eight times a year and minutes are taken of all meetings.

The Organisation strives to ensure that a wide range of interests and experience from within the statutory services, the voluntary sector and the private sector is represented on the Board of Directors. Prior to joining the Board of Directors, all nominees are required to present for consideration, a short personal profile highlighting their areas of expertise and interest.

A Directors' Code of Conduct and outline of the Roles and Responsibilities of Partnerships for Wellbeing Directors exists. Quarterly strategy meetings provide Directors and management an opportunity to regularly review operational issues and strategic developments.

Partnerships for Wellbeing Ltd has currently a Board of Directors of 8 members who met eight times this year and are responsible for the strategic direction and policy of the charity. At present, the Board of Directors are actively seeking to recruit additional directors from a variety of professional backgrounds relevant to the work of the charity.

This year Paul Selby and Andrew MacLean were recruited at our AGM, but subsequently Andrew was unable to take up his appointment due to a possible conflict of interest with his employer. Susan Lyons resigned her Directorship during the year.

Risk Management

The Directors have considered the major risks to which the organisation is exposed and a risk profile for the organisation has been established.

Systems and procedures have been established to mitigate the risks the organisation faces. Comprehensive recruitment and induction procedures ensure that the organisation is served, at all levels, by the appropriate mix of skills and has representation from all sectors. All staff and Volunteers involved in the delivery of activities are recruited and checked in accordance with NHS

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**TRUSTEES ANNUAL REPORT (*continued*)
YEAR ENDED 31 MARCH 2012**

Highland policy and receive ongoing training to comply with Health and Safety and Insurance requirements. As the organisation develops, individual Project Risk assessments are undertaken by each project Co-ordinator to ensure that all activities delivered by the organisation have been reviewed and procedures are in place to mitigate any risks identified in this process.

A dedicated database provides a robust means of monitoring and evaluating the range of Partnerships for Wellbeing's activities.

A strategic business plan has been developed by the trustees and the manager of the organisation. This is being updated annually to ensure that the aims and objectives of the organisation continue to reflect those of the funders and are in line with government policy.

Steps have been taken to minimise the financial risks to the organisation. Greater diversification of income has been achieved through the creation of new partnerships. The risk of inadequate reserves and funds to support volunteer development have been minimised through the establishment of a restricted Volunteer Development Fund. A decision has also been made that, funds permitting, a figure representing 10% of the annual income should be held in reserve to cover staff redundancy. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions.

Organisational Structure

The Directors initiated a comprehensive and fundamental review of all aspects of the governance and management of the charity in January 2011, and introduced many of the recommendations during the past year.

Staff and Volunteers had identified that more support would be appreciated, so the staff complement was increased by the recruitment of a team leader and administrator which allowed us to return to 5 day a week working with core hours meaning that telephone enquiries were answered by a person not a machine.

These appointments in turn allowed us greater scrutiny of our projects and they have continued to flourish as a consequence. Ian Arnott the new Team Leader was able to implement a positive staff appraisal system with credible and achievable objectives, and measure performance accordingly. Nicola Dunnet has provided administrative support for all as well as becoming the website manager.

In addition Susan Black, Kimberley Spence, Andrew MacLean, and Duncan McPherson all left our employ to be replaced by Fiona MacInnes, Lynne Bannister, and Joanne McCoy. With such staff movement we decided that our Manager needed to be a full time post so Ian Arnott was promoted to job share with Michelle Cowie.

Day to day responsibility for the provision of services rests with the project co-ordinators, supported by the team leader and manager. They are responsible for ensuring that the charity

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**TRUSTEES ANNUAL REPORT (*continued*)
YEAR ENDED 31 MARCH 2012**

delivers the specified services and that key performance indicators are met. The Directors have introduced an outcomes based reporting procedure.

Objectives and Activities

The charity's objectives are:

- To contribute to the development of health, wellbeing and social care in a sustainable way throughout the Highlands of Scotland, and as resources permit the United Kingdom, through active partnerships with individuals, communities, and private, statutory and voluntary sectors, tackling isolation and social exclusion in urban, rural and transient populations, facilitating independent and active living.
- The provision of advice and assistance with regard to the establishment and operation of enterprises whose activities are directed towards the aims of above.
- The provision of training opportunities for those referred to above with a view to such residents within the region acquiring skills which will assist them in obtaining paid employment

Statement of Current Strategy

In undertaking these objectives, the organisation aims to add value to health and social care provision, through the effective management and support of volunteers engaged in activities within the health and social care sector.

This is achieved in accordance with the following:

- Establish and maintain positive links with those involved in the development of principles and strategies on Volunteering in health and social care.
- Develop appropriate programmes for Volunteers to contribute to the implementation of strategic health plans.
- Identify partners and establish operational partnerships to further Volunteering within health and social care sector
- Recruit Volunteers to operate within the health and social care sector, and implement induction and training programs in accordance with best practice.
- Establish support network for sustaining Volunteers in their activities.
- Maintain and develop IT systems to further the aims and objectives of Partnerships for Wellbeing.
- Ensure the effective management of Partnerships for Wellbeing

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**TRUSTEES ANNUAL REPORT (*continued*)
YEAR ENDED 31 MARCH 2012**

Achievements and Performances

The main focus of activities for Partnerships for Wellbeing has been in the delivery of volunteer-led initiatives, which support and encourage individuals to effect positive lifestyle changes and promote independent and active living.

During 2011/12, Partnerships for Wellbeing have been extremely successful in securing funding to further develop those initiatives.

Our website was identified as no longer fit for purpose so we negotiated with Hotscot to produce a more modern facility to educate prospective volunteers and clients and promote our vision Highland wide. The new improved site together with a facility to update regularly went live on 1st June 2011.

The Transport Scheme has recruited both new volunteers and users leading to a substantial increase in income and secured additional funding from the Inverness Common Good Fund. For the first time since its inception the project will be self sufficient in 2012/13 with support from the NHS, the Common Good Fund, and increased takings.

Step it Up Highland, our flagship project has gone from strength to strength, securing funding till 2015 from SNH, Paths for All and NHS. As a result of continued dialogue with our Volunteers the project is being extended to encourage new recruits and those that require a longer walk. We intend to appoint part time Co-ordinators in Skye and Lochalsh, and Caithness and Sutherland to build on the achievements previously funded by the Robertson Trust and the Well North Project.

Wellbeing Walks funded by SAMH in consort with Comic Relief achieved the desired objectives, but the Funders decided to develop their vision in a different direction, and we absorbed the walks into Step it Up Highland.

The Let's Get On with it Together Partnership, achieved significant recognition for those with long term conditions in the NHS Highland area highlighting issues and completing the scoping project promptly under Andrew Maclean's co-ordination. When he resigned we agreed a modified package to allow the appointment of Joanne McCoy to continue the excellent work, and seek further funding.

We have continued to examine opportunities to restart Food First and Healthy Highland, and although we have had negotiations on both nothing concrete has been decided, although we have received 1 years funding for the appointment of a Co-ordinator for the Patient Participation Group.

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**TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2012**

Initiatives currently delivered by Partnerships for Wellbeing:

Inverness Voluntary Transport Scheme

The aim of this scheme is to provide a service for patients who are registered with a GP practice in Inverness, to access primary care facilities in the community. There are now over 1200 patients registered as using the transport scheme on a regular basis. In addition to the 14 GP practices and the services they provide, transport is also offered to patients to attend primary care appointments such as physiotherapy, podiatry, dentistry, occupational therapy and any appropriate support group that may be requested by referring staff. A fully comprehensive database has been developed and the scheme is co-ordinated and telephones are manned on a part-time basis by a staff member (9am - 1pm daily)

The scheme is delivered by a pool of Volunteer Drivers, working 4 hour shifts from Monday to Friday, in accordance with NHS contract, and on average 35 patients per week are transported to healthcare facilities in the community. This year we have expanded significantly the number of volunteers supporting the scheme, and provided training and are looking for further opportunities to expand our activities.

In May 2011 we purchased a Peugeot Tıpee vehicle with a £12000 award from Highland Cross and leased it to NHS Highland so that our Service Level agreement could be maintained. This Service Level Agreement with NHS Highland provides financial support for the Scheme, together with all income generated through patient charges. The South East Community Health Partnership (Inverness Locality) agreed to fund the Inverness Voluntary Transport Scheme, and a sum of £5000 has been ring-fenced by the NHS for this agreement -- £3000 of which is credited to Partnerships for Wellbeing, with £2000 retained by the NHS as payment for vehicle costs.

We have maintained the cost to patients at £3 for a single fare and £5 for a return for another year and have no intention of raising our charges as we are acutely aware of the high incidence of elderly, disabled, and disadvantaged passengers that use the Scheme.

During the year we negotiated with Highland Council and successfully obtained an award of £6500 a year for 3 years to support the Voluntary Transport Scheme subject to satisfactory annual reports.

With this latest award coupled with continued funding from NHS CHP for 2012/13, and a steady increase in demand for transport and our income from clients which has risen by over 25% this year the project will for the first time be self sufficient, and not a drain on the charity's reserves.

We recognize that the recruitment of Fiona MacInnes as Transport Co-ordinator in August 2011 has been the catalyst to achieving the remarkable success the project has enjoyed recently. Targets for takings set for 2011/12, 2012/13 and 2013/14 have been surpassed so she now has the task of maintaining levels consistently at this high level.

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**TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2012**

Step it Up Highland

Step it Up Highland is a healthy walking initiative developed and delivered by Partnerships for Wellbeing in response to NHS Highland's Physical activity strategy to target those individuals for whom inactivity poses a health risk. Step it Up Highland engages Volunteer Walk Leaders to lead health walks in local communities around Highland.

Early in 2011 the Directors began to have concerns that the project was losing momentum, and that volunteers were becoming disaffected. A consultation exercise held to allay their concerns identified potentially serious shortfalls in support and training.

A radical approach was necessary so the Directors took a calculated risk and using their financial reserves recruited Ian Arnott as Team Leader on a 6 month contract, and tasked him with providing support and supervision for the project co-ordinator, as well as maintaining dialogue with the Volunteers. This initiative began to bear fruit, but it was the appointment of Lynne Bannister as project co-ordinator in September 2011 that primarily re-invigorated the project. She brought with her a wealth of experience working in the voluntary sector.

Lynne began by contacting the walking groups and introducing herself. She also circulated newsletters and information to assist the volunteers. The content on the PFW website was amended so that information was more readily available.

A series of walk leader training sessions were conducted during September and November 2011 to address concerns about the lack of available training. Meetings of volunteers were held in Fort

William, Ainess, Achnasheen, Kyle of Lochalsh and Inverness at which 77 walk leaders attended. 19 of the 23 walking groups were represented. These training sessions delivered information to the volunteers about changes in the project and they were also used to capture feedback about their experiences.

A revamp of the Project's administration was undertaken with the assistance of Nicola Dunnet our administrative assistant recruited to provide clerical support for each of our projects. This work was completed and now allows us better record information about walker activities.

The year also saw us planning for the future. The Directors recognised that the Project needed to develop if we were to avoid the same pitfalls that had beset us in the past year.

This resulted in a proposal of a new STEP OUT -STEP IT UP-STEP IT UP FURTHER model of walks. STEP OUT walks are short walks of up to 20 minutes which will allow people with limited activity levels to take part. STEP IT UP walks are the traditional one hour health walks we have run since 2001 and lastly, STEP IT UP FURTHER walks are walks of up to 2 hours for people who have gained higher levels of fitness. In some areas, this type of walk was already taking place, so by re-designing our walks we ensured we meet the requirements of our liability insurance and the varied needs of our walkers.

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**TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2012**

To ensure we had the resources to deliver our walks in the future we were able to secure sufficient funding from three key supporters. We are grateful to NHS Highland for their support during 2011/12 and their continued commitment to support us in 2012/13. We are also grateful for Paths for All for their support in 2011/12 and for them funding us for 2012/15. Scottish Natural Heritage has also committed to fund us for 2012/15.

It is important to acknowledge the time and commitment our volunteers give in making the walks such a success. Several of our volunteers have been with us since SIUH was founded, a fitting tribute to the value and worth of the project.

Wellbeing Walks

Wellbeing Walks was funded by the Scottish Association of Mental Health (SAMH) under their Get Active programme a 5 year project aimed at providing sporting and exercise opportunities for those suffering from mental health issues. Supported by funds from Comic Relief they offered funds for a one year project to raise awareness of the links between healthy bodies and healthy minds and we appointed Duncan McPherson as the Co-ordinator with the remit of establishing one walking group in Inverness, and an additional one in rural Highlands.

Although it proved harder than we had anticipated we achieved the desired objectives, but the Funders decided to develop their vision in a different direction, and ended the project after the initial year.

The Co-ordinator resigned to pursue a different career path and the remaining walks and walkers were absorbed into the mainstream Step it Up Highland.

Healthy Highland

The Wellbeing Alliance in Highland consists of the Chief Executive Officers of 8 major organisations, including NHS Highland, Highland Council, SCVO, Highland Fire Services, Northern Constabulary, Communities Scotland and Highland and Island Enterprise, and they have some responsibility in informing the Joint Health Improvement Plan (JHIP). Healthy Highland week is an opportunity to raise the awareness of health promoting activities that are currently being undertaken across the Highlands, and was initially developed as a means of highlighting the connection to the JHIP to the people of Highland.

Following the reactivation of the Healthy Highland website, Partnership for Wellbeing assumed responsibility for managing and maintaining this website. In addition, the web designer has been working very closely with NHS Highland on specific online projects relating to health issues for young people. This post received funding to continue in 2010/11, but negotiations are due to take place about future developments.

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**TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2012**

Food First

This healthy food initiative aims to improve the accessibility availability and affordability of fruit and vegetables for disadvantaged communities in Inverness. Initial scoping exercise revealed a higher demand than was first anticipated. Problem areas identified the supply of fresh food at the point of sale and education of people in the community about links between food and health as well as food and behaviour and basic cookery sales. This led to the Veg Out! initiative, bringing vegetable stalls to the community and involving volunteers in delivery.

Communities are at the heart of the project and are encouraged to participate from the initial consultation, to the delivery of a vegetable stall on a weekly basis in their area. However the loss of our Co-ordinator at the end of 2009 has meant that only one vegetable stall has continued. This year we have explored a number of innovative approaches to restart the project but so far unsuccessfully, but we continue to explore any and all opportunities.

Let's Get on with it Together (LGOWIT)

LGOWIT is a collection of organisations, in Highland, Argyll and Bute, motivated to work in partnership to deliver a comprehensive approach to supported Self Management for people living with long term conditions, within NHS Highland. Partners include:- NHS Highland, Highland Council, Chest Heart and Stroke, Arthritis Care, Multiple Sclerosis Society, University of the Highlands and Islands, Partnerships for Wellbeing, & Signpost.

In November 2010 Partnerships for Wellbeing successfully bid for a project worth £27000 to employ a Co-ordinator on behalf of the LGOWIT Core Committee with the aim of:

- Mapping of self management services in voluntary and public sector
- Identify key contacts
- Develop local networks
- Programme of awareness raising and information events
- Identify funding streams

On the 1st March 2011 Andrew MacLean started work as the LGOWIT Co-ordinator.

Initially he carried out extensive consultations with voluntary and public sector organisation to identify available self management services. He then proposed, and subsequently undertook a series of focus groups across NHS Highland during 2011 to look at what Self Management meant to individuals, and did they self manage? Meetings were held in Wick, Invergordon and Inverness.

Andrew also spoke at a number of conferences and meetings in support of the LGOWIT 5 year vision including a conference jointly held by NHS Highland and University of the Highlands and Islands which had the theme of supported self management. A workshop session which was attended by about 20 delegates and received creditable feedback.

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**TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2012**

He organised a public information display within the Eastgate Centre, Inverness as part of self management week.

Andrew resigned as Co-ordinator on 26th September 2011, and to assist the Partnership to complete the project we proposed that we extend the project until August 2012 albeit with reduced hours and an agreement to commit their remaining reserves to secure a suitable candidate.

Joanne McCoy was appointed and started as the LGOWIT Co-ordinator on 6th December.

Three main funding streams have been identified to secure the future of the project namely the Change Fund, the Innovation Fund, and LTCAS but to date no applications have been made. The recent personnel changes to the Core Committee may provide the impetus to secure the long term future of the project.

Financial Review

NHS Highland, the principal core funder, has continued to support Partnerships for Wellbeing's administrative function. This year it has been necessary to expand this function to provide additional supervision and clerical support, but we have been able to allocate this charge to individual projects.

During the year the charity incurred a surplus on unrestricted funds of £12,161 (2011 £2,142) and a deficit on restricted funds of £31,921(2011 surplus £30,922). As at 31th March 2012 unrestricted reserves stood at £31,769 and restricted funds was £43,758.

During this year, we had ongoing discussions with NHS Highland, the principal core funder, to secure a formal Service Level Agreement for core activities for three years, and at a level that reflects Partnerships for Wellbeing's output, but although so far we have been unsuccessful, NHS Highland have intimated that they will continue to support us for 2012/13 but at the same level as previous years whilst continuing the dialogue on a SLA for 3 years.

The Inverness Voluntary Transport Service Level Agreement ends on 31st March 2012, but we have been informed that funding and support will continue for 2012/13. The Inverness Common Good Fund has allocated £6500 per year for the next 3 years subject to satisfactory reports.

Step It Up Highland received an award of £31,535 from SNH on 8th March 2012. The award, made under the Natural Heritage (Scotland) Act 1991, is to cover the period 2012/15. The first payment of £5,927.00 is due following our claiming same by 15th October 2012. A further similar claim is due in April 2013. The four remaining claims which are for approx £4,900.00 each are thereafter due at six monthly intervals with the last payment being on 15th April 2015.

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**TRUSTEES ANNUAL REPORT (*continued*)
YEAR ENDED 31 MARCH 2012**

A further award of £10,000 from NHS Highland was agreed for 2012/13. This funding has no specific conditions other than the focus should be on getting more people, more active more of the time. The monies are for use on the STEP OUT and STEP IT UP elements of the project.

A grant award of £30,000 was made to SIUH by PfA on 30th March 2012. This is to cover the period 2012/15. This grant is subject to Paths for All standard conditions of grant dated August 2011 (which were circulated at the PFW Board meeting on 28th March 2012) plus a special condition that additional funding as detailed in the grant application is also obtained.

The LGOWIT Co-ordinator post is fully funded until 6th September 2012, and we are hopeful that the Partnership will secure additional funding before then to maintain the future of the project.

NHS Highland have awarded us £7000 to employ a Co-ordinator for the Patient Participation Group for 1 year commencing 1st April 2012.

Reserves

The Trustees have examined the organisation's requirement for reserves in light of the main risks to the organisation. A decision was made, funds permitting, to allow 10% of the annual income to be held in reserve to cover such events as staff redundancies, all of which has been utilised in this year.

A restricted Volunteer Development Fund has been set up to support the volunteers for a short period in the event of reduced funding. This aims to minimise the impact this would have on service delivery to the clients and the detrimental effect on the morale of the Volunteers.

Plans for future Periods

The organisation plans to continue pursuing the aims and objectives outlined previously, with greater focus on identifying opportunities for improvements and synergies between community needs and Scottish Government Health policy. While working closely with NHS Highland to assist in the implementation of their public involvement policy, the organisation will continue to develop new partnerships to take forward the health improvement agenda, in its broadest sense, and at grass roots level.

We have developed a business plan to promote and monitor our activities over the next 3 years.

We are acutely aware of our vulnerability in being over reliant on the public sector for funding and are seeking opportunities to attract new partners from the private sector whilst holding ongoing negotiations with NHS Highland as core funders, with a view to securing a 3-year funding agreement which would facilitate longer term strategic planning.

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**TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2012**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing these financial statements, the trustees are required to:

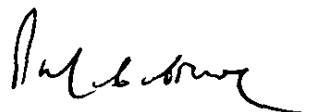
- select suitable accounting policies and then apply them consistently;
- make judgement and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. They are also responsible for the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Mohamed Ashour, of Signpost INC, was appointed to serve as Independent Examiner.

This report was approved by the Trustees on November 2012 and signed on their behalf by



P Crowe – Secretary

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**INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2012**

I report on the accounts of the charity for the years ended 31 March 2012 which are set out on pages 16 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity 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 accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts.

Basis for qualified opinion arising from limitation of independent examination scope

I was unable to obtain sufficient explanations with regards to a number of items shown in the financial statements of the Partnerships for Wellbeing for the year ended 31 March 2012. The reason for this appears to be the loss of a key staff member of the company during the year, whose role involved the day to day bookkeeping function of the company. This has limited my access to crucial financial information required for the performance of my role as an Independent Examiner.

Also, included in the expenses a sum of £11,510, which was paid in cash for the purchase of a vehicle for the Transport Scheme. Although the vehicle is used by PFW, the legal ownership of the vehicle remains with the NHS. I was told that an agreement to transfer the vehicle's ownership to PFW will take place in the future; however I could not find a document stating the details of such an agreement. The asset seems to be included in the NHS's register at a nil value, and therefore couldn't be capitalised by PFW. The full value of the asset was written off during the year ended 31 March 2012

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**INDEPENDENT EXAMINER'S REPORT (*continued*)
YEAR ENDED 31 MARCH 2012**

Independent Examiner's statement

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself to the accuracy and completeness of the financial statements, in the course of my examination, no matter has come to my attention

- 1- which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- have not been met, or

- 2- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mohamed Ashour ACIA

Signpost INC

Date November 2012

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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2012

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income	2	40,847	40,660	81,507	96,868
Investment income	3	32	-	32	28
Incoming resources from charitable activities	4	623	5,061	5,684	4,108
TOTAL INCOMING RESOURCES		41,502	45,721	87,223	101,004
RESOURCES EXPENDED					
Charitable activities	5	(28,005)	(77,642)	(105,647)	(65,198)
Governance costs	6	(1,336)		(1,336)	(2,742)
TOTAL RESOURCES EXPENDED		(29,341)	(77,642)	(106,983)	(67,940)
NET INCOME RESOURCES BEFORE TRANSFERES		12,161	(31,921)	(19,760)	33,064
NET INCOME FOR THE YEAR		12,161	(31,921)	(19,760)	33,064
RECONCILIATION OF FUNDS					
11 Total funds brought forward		19,608	75,679	95,287	62,223
TOTAL FUNDS CARRIED FORWARD		31,769	43,758	75,527	95,287

The charitable company's operations are classed as continuing and recognised gains and losses and movement on reserves are shown above.

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BALANCE SHEET

YEAR ENDED 31 MARCH 2012

		2012		2011	
	Note	£	£	£	£
FIXED ASSETS					
Tangible Assets	9		79		1,135
CURRENT ASSETS					
Debtors	10	3,700		5,110	
Cash at Bank and in hand		<u>73,630</u>		<u>92,183</u>	
		77,330		97,293	
CREDITORS: Amounts due within one year	11	<u>(1,882)</u>		<u>(3,141)</u>	
NET CURRENT ASSETS			<u>75,448</u>		<u>94,152</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>75,527</u>		<u>95,287</u>
NET ASSETS			<u><u>75,527</u></u>		<u><u>95,287</u></u>
FUNDS	12				
Restricted funds			43,758		75,679
Unrestricted funds			<u>31,769</u>		<u>19,608</u>
Total Funds			<u><u>75,527</u></u>		<u><u>95,287</u></u>

The directors are satisfied that the company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2012. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for:

(i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and if its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable the company.

These financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the trustees on November 2012 and signed on their behalf by


J Fotheringham, Chair


P Crowe – Secretary

**PARTNERSHIPS FOR WELLBEING LTD
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2012

1 Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Incoming Resources

Incoming resources are recognised in the statement of financial activities when entitlement has passed to the charitable company and the amounts are certain and measurable. Any incoming resources received in an accounting period that relate exclusively to future periods are deferred on the Balance Sheet.

Resources Expended

Expenditure is recognised in the statement of financial activities when a liability is incurred or increased without a commensurate increase in recognised assets or a reduction in liabilities.

Funds

Restricted Funds

These represent income received that is subject to specific restrictions for use determined by the donor which are narrower than the charitable company's general objects.

General Funds

These represent all other funds held for the general purposes of the charitable company.

Fixed Assets

Items of a capital nature are capitalised and depreciated in equal instalments over their expected useful life as follows:

Office Equipment – 25% straight line

**PARTNERSHIPS FOR WELLBEING LTD
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 31 MARCH 2012

2 Voluntary income

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
Donations				
Other donations	35	4,000	4,035	200
Grants receivable				
NHS Highland	40,812	17,420	58,232	66,857
Path to Health	-	7,000	7,000	-
Forestry Commission Scotland	-	5,000	5,000	5,000
Highland Cross	-	-	-	12,000
Scottish Natural Heritage	-	-	-	4,950
Health Promotion	-	-	-	403
Scottish Association for Mental Health	-	7,240	7,240	7,240
Other income				
Well North Project	-	-	-	218
Total	40,847	40,660	81,507	96,868

3 Investment income

	Unrestricted Funds	Total 2012	Total 2011
	£	£	£
Bank interest	32	32	28
Total	32	32	28

4 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
Other income	623	-	623	47
Inverness Voluntary Transport Scheme	-	5,061	5,061	4,061
Total	623	5,061	5,684	4,108

**PARTNERSHIPS FOR WELLBEING LTD
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 31 MARCH 2012

5 Costs of charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
Core	29,341	-	29,341	28,599
Project Development	-	-	-	357
Step It Up	-	23,476	23,476	21,449
Transport	-	25,021	25,021	6,817
Food 1st	-	-	-	1,146
Volunteer Development Fund	-	205	205	-
Healthy Highland	-	1,600	1,600	372
Let's Get On With It Together	-	20,346	20,346	2,497
Wellbeing Walks	-	6,994	6,994	3,961
Total	29,341	77,642	106,983	65,198

6 Governance costs

	Unrestricted Funds	Total 2012	Total 2011
	£	£	£
Accountancy fees	1,436	1,436	2,646
Bank charges	-	-	96
	1,436	1,436	2,742

7 Net Incoming Resources

These are stated after charging

	2012	2011
	£	£
Depreciation	1,056	1,383
Total	1,056	1,383

**PARTNERSHIPS FOR WELLBEING LTD
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS *(continued)*

YEAR ENDED 31 MARCH 2012

8 Staff Costs

	2012	2011
	£	£
Wages and salaries	49,780	37,624
Social security	7,265	1,747
	<hr/>	<hr/>
	57,045	39,371

Particulars of Employees

The average number of employees during the year, calculated on the basis of full-time equivalent, was as follows:

	2012	2011
Number of Administrative staff	5	4
	<hr/>	<hr/>
	5	4

No employees received remuneration of more than £60,000 during the year (2011 – Nil).

**PARTNERSHIPS FOR WELLBEING LTD
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS *(continued)*

YEAR ENDED 31 MARCH 2012

9 Fixed Assets

	Equipment £
Cost	
At 1 Apr 2011	8,763
Additions in Year	-
	<hr/>
At 31 Mar 2012	8,763
Depreciation	
At 1 Apr 2011	7,628
Charged in Year	1,056
	<hr/>
At 31 Mar 2012	8,684
Net Book Value	
At 31 Mar 2012	79
At 31 Mar 2011	1,135

10 Debtors

	2012 £	2011 £
Trade debtors	68	177
Other debtors	3,192	4,077
Prepayments	440	856
	<hr/>	<hr/>
Total	3,700	5,110

11 Creditor: Amounts due within one year

	2012 £	2011 £
Trade creditors	741	631
Accruals	1,141	2,510
	<hr/>	<hr/>
	1,882	3,141

**PARTNERSHIPS FOR WELLBEING LTD
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 31 MARCH 2012

12 Movement on Funds

	At 1 Apr 2011 £	Incoming Resources £	Resources Expended £	Transfers £	At 31 Mar 2012 £
Restricted Funds					
Step it up Highland	8,785	27,330	(23,476)	-	12,639
Voluntary Transport Scheme	20,481	11,151	(25,021)	-	6,611
Food 1st	6,785	-	-	-	6,785
Volunteer Development Fund	2,995	-	(205)	-	2,790
Healthy Highland	3,407	-	(1,600)	-	1,807
Let's Get On With It Together	29,947	-	(20,346)	-	9,601
Wellbeing Walks	3,279	7,240	(6,994)	-	3,525
Sub total	75,679	45,721	(77,642)	-	43,758
Unrestricted Funds					
General Fund	19,608	41,502	(29,341)	-	31,469
Sub total	19,608	41,502	(29,341)		31,469
Total Funds	95,287	87,223	(106,983)	-	75,527

13 Related Party Transactions

The trustees neither received nor waived any emoluments during the year. A total of £233 was paid to trustees for reimbursement of travel expenses during the year (2011 - £683).

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

**PARTNERSHIPS FOR WELLBEING LTD
(COMPANY LIMITED BY GUARANTEE)**

NOTES TO THE ACCOUNTS *(continued)*

YEAR ENDED 31 MARCH 2012

14 Company Limited by Guarantee

The liability of members is limited by guarantee. In the event of the charity being wound up during the period of membership or in the following year, members would be required to contribute an amount not exceeding £1.

15 Taxation

As a charity, Partnerships For Wellbeing, is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity. The charity is not registered for VAT.

**PARTNERSHIPS FOR WELLBEING LTD
(COMPANY LIMITED BY GUARANTEE)**