

Dementia Friendly Aberfeldy

Scottish Charity No - SC053275

Annual Report and Financial Statements

For the 37 weeks ended 31 December 2024

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Dementia Friendly Aberfeldy

Trustees' Annual Report

For the 37 weeks ended 31 December 2024

The Trustees have pleasure in presenting their report together with the financial statements for the 37 weeks ended 31 December 2024.

Reference and Administrative Information

Charity name

Dementia Friendly Aberfeldy
Known as: DFA

Charity number

SC053275

Address

Cuilalunn, Aberfeldy, Perthshire, PH15 2JW

The Trustees who have served during the year were:

Chair	Appointed 12th April 2024
Secretary	Appointed 12th April 2024
Treasurer	Appointed 12th April 2024
	Appointed 12th April 2024
	Appointed 12th April 2024
	Appointed 12th April 2024

The Trustees present their annual report together with the financial statements of the charity for the 37 weeks ended 31 December 2024. The financial statements have been prepared in accordance with 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 in October 2019 (effective 1 January 2019).

Structure, Governance and Management

Constitution

DFA is a Scottish Charitable Incorporated Organisation (a SCIO). The Charity has a two tier structure that comprises a Board of Trustees and Members. All of the Trustees are Members. The Charity's objectives, structure, governance and management arrangements are set out in its Constitution document.

DFA was registered as a SCIO on 12 April 2024. This Annual Report covers DFA's first accounting period for the 37 weeks to 31 December 2024.

Appointment and training of Trustees

The Board of Trustees meets as a matter of course on a quarterly basis. The Board of Trustees comprises the key office holders and representatives of the wider community. New Trustees are initially appointed by the Board of Trustees. All Trustees are required to retire, and if nominated, to stand for re-election on an annual basis at the Annual General Meeting.

The constitution stipulates a maximum of eight trustees and a minimum of five.

All Trustees have been provided with copies of the charity's constitution and relevant policy documentation. At the time of registration as a charity, the Trustees were directed to the guidance and regulations posted on the OSCR website. The Trustees were invited to attend a training seminar on 5th February 2025. The training was presented by a lawyer who specialises in charity law. She covered the latest guidance and regulations applicable to charities and their trustees.

Dementia Friendly Aberfeldy

Trustees' Report

Objectives and Activities

Charitable purposes

DFA has been established for charitable purposes only, and in particular, the objectives are:

- a The relief of those in need by reason of age and ill health, and a particular focus on those living with dementia
- b Raising awareness of dementia
- c Challenging the stigma and misconceptions about dementia
- d Working with people who are living with dementia and their carers to identify their needs within the community
- e Working collaboratively within the community to create opportunities for people with dementia and their carers so that they can remain engaged in their desired lifestyle for as long as possible
- f Delivering programmes of activities for the benefit of older people and those with dementia
- g Providing carer support
- h Exploring new ideas to improve the lives of those affected by old age and dementia
- i Carry out similar projects, initiatives, or activities to advance the SCIO's charitable purpose

Activities

DFA has been registered as a separate charity in order to carry on work that was initiated by a group of local residents who saw the need to cater for and address the needs of those living with Dementia. Along with their carers, our attendees were initially invited to group sessions at the Birks Cinema in Aberfeldy. Being a regulated charity, the Birks Cinema not only hosted these sessions but also provided administrative and accounting services. However, it soon became evident that our attendees would benefit from a space that was designed specifically for those living with dementia. During 2023 a potential space was identified at the Aberfeldy Town Hall and grant funding was secured for the development of a Dementia Friendly Space.

Works started on refurbishment of the space in the Aberfeldy Town Hall in July 2024. Those works were substantially completed in the Autumn of 2024 and the weekly group sessions were successfully re-housed.

Dementia-Friendly Aberfeldy's Friday Club held its first session on Friday 20th September 2024. Members have been referred via their carers or partners. Nine people have joined as volunteers. Each session is planned and includes a range of activities to facilitate well-being. These activities include reminiscence, music, physical movement, baking, crafts and games. Once the garden area is developed, it is hoped that, weather permitting, outdoor activities will also be offered.

Achievements and Performance

Since the first session in September 2024, five members living with dementia have attended on a regular basis. The Friday Club is suitable for those with mild to moderate symptoms of dementia. If the member's condition changes, support will be offered to the carer to help them navigate the appropriate support. The activities are designed to engage people with dementia without causing over tiredness so that when they return home, they have a sense of well-being. Academic evidence suggests people are much calmer and sleep better at night as a result of these activities. Feedback from family members has been very positive and is in line with the published evidence. Volunteers attend dementia awareness sessions delivered by Age Scotland to provide background information and a general understanding of the condition. There are many positive benefits for our volunteers.

Dementia Friendly Aberfeldy

Trustees' Report

Financial Review

DFA was registered as a charity on 12 April 2024. The balance of funds available to the charity at that date was £46,279, which had been accumulated from grant funding and private donations. This initial funding is included within donations in the Statement of Receipts and Payments. The initial funding included restricted funds of £30,302 and unrestricted funds of £15,977.

Since the date of registration as a charity, DFA has recorded total income of £67,604. This includes the initial funding balance of £46,279, grant income of £20,000, donations of £815 and funds raised at events of £510.

Expenditure during the 37 weeks to 31 December 2024 was £32,318, including £28,421 for the refurbishment and fitting out of the new space and £3,897 for running costs.

The surplus of income over expenditure for the 37 weeks to 31 December 2024 was £35,286 and this is fully recognised within the period end bank balance.

Reserves Policy

DFA derives its income from grants, private donations and fund raising activities. To date, all services have been provided on an unpaid voluntary basis. The charity has no employees and overheads are minimal. The Trustees have a policy to build and maintain reserves that represent at least 6 months' worth of future operating expenditure.

Plans for the Future


The focus for 2025 is to build on what is already in place and to undertake awareness raising within the community and with statutory services so as to recruit new members. Our capacity at the moment is 10 members due to the space and availability of volunteers. Work will be carried out to raise the profile of Dementia-Friendly Aberfeldy on social media and other platforms. The garden space will be developed incrementally to make full use of the specially designed outdoor space and take advantage of the benefits a garden has to offer people living with dementia. It is also our intention to work closely with the local Carers organisation to provide support to the families of those living with dementia.

Thanks

The Trustees would like to extend their thanks to our volunteers, and to the organisations and individuals who have added their support. This has enabled us to arrive at a point where we can start to deliver direct support to vulnerable people within our community.

The Trustees would especially like to thank our grant funders and individual donors who have enabled DFA to create a space designed specifically for those living with dementia. In particular we would like to thank the following grant funders:

SSE Griffin and Calliachar Community Fund
Age Scotland
Lang Foundation
PKC Community Innovation Fund
The Mushroom trust
Basil Death



Chair
6th February 2025

Dementia Friendly Aberfeldy

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 period. 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 business.

The Trustees are responsible for keeping proper 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. The Trustees 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.

Dementia Friendly Aberfeldy Group

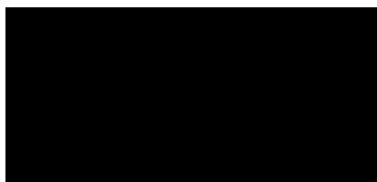
Statement of Receipts and Payments for the 37 weeks ended 31 December 2024

		37 weeks to 31 December 2024		
	note	Unrestricted £	Restricted £	Total £
Receipts				
Grant income	4	2,000	18,000	20,000
Donations	5	16,792	30,302	47,094
Fund Raising Activities	6	-	510	510
Total receipts		18,792	48,812	67,604
Payments				
Payments relating directly to charitable activities	7	1,789	30,529	32,318
Total payments		1,789	30,529	32,318
Net incoming resources before transfers		17,003	18,283	35,286
Transfers		(261)	261	-
Net incoming resources including transfers		16,742	18,544	35,286

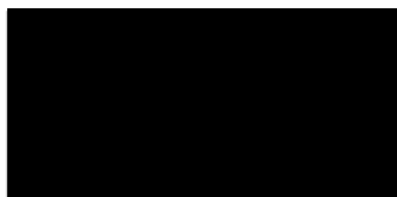
Statement of Balances

		31-Dec-24 £
Bank balance at time of registration as a charity		46,729
Income following date of registration as a charity		20,875
Total incoming resources		67,604
Outgoing resources		(32,318)
Cash and bank balances at end of period	8	35,286
Funds of the charity		
Unrestricted funds		16,742
Restricted funds		18,544
Total funds	9	35,286

Signed on behalf of the Trustees



Chair
6th February 2025



Treasurer
6th February 2025

Dementia Friendly Aberfeldy

Notes to the Financial Statements for the 37 weeks ended 31 December 2024

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Grant funding provided for specified purposes, including the major part of the bank balance at the time of becoming a charity, is held within Restricted Funds. All other funds, that have been provided without any restriction on the purposes for which they can be used, are held in Unrestricted Funds

3 Related party transactions

No remuneration was paid to any of the Trustees or any connected person during the period under review.

4 Grant income

	37 weeks to 31 December 2024		
	Unrestricted £	Restricted £	Total £
Government agencies	-	13,500	13,500
Trust funds	2,000	4,500	6,500
	<u>2,000</u>	<u>18,000</u>	<u>20,000</u>

5 Donations

	37 weeks to 31 December 2024		
	Unrestricted £	Restricted £	Total £
Initial funding at point of registration as a charity	15,977	30,302	46,279
Donation from individuals and local clubs	815	-	815
	<u>16,792</u>	<u>30,302</u>	<u>47,094</u>

6 Fund Raising Activities

	37 weeks to 31 December 2024		
	Unrestricted £	Restricted £	Total £
Scottish Open Garden Scheme	-	510	510
	<u>-</u>	<u>510</u>	<u>510</u>

7 Expenditure

	37 weeks to 31 December 2024		
	Unrestricted £	Restricted £	Total £
Refurbishment costs	279	28,142	28,421
Furniture	-	424	424
Kitchen equipment	306	62	368
Food	126	639	765
Activity materials	18	895	913
Administration costs & room hire	826	-	826
Other costs	234	367	601
	<u>1,789</u>	<u>30,529</u>	<u>32,318</u>

Dementia Friendly Aberfeldy

Notes to the Financial Statements for the 37 weeks ended 31 December 2024 (continued)

8 Cash and bank balances

31-Dec-24
£

Bank balances	35,286
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The bank balance is held in a single current account with the Bank of Scotland.

9 Funds

	37 weeks to 31 December 2024				Closing Balance
	Opening Balance	Incoming Resources	Outgoing Resources	Transfers	
	£	£	£	£	£
Unrestricted funds	-	18,792	(1,789)	(261)	16,742
Restricted funds	-	48,812	(30,529)	261	18,544
Total funds	-	67,604	(32,318)	-	35,286

The unrestricted funds are derived from grants and donations over which the trustees have absolute discretion as to how the funds may be expended.

Restricted funds are derived from grants and fund raising activities for specified purposes.

Dementia Friendly Aberfeldy

Independent Examiner's Report to the Trustees of Dementia Friendly Aberfeldy

I report on the accounts of the charity for the 37 weeks ended 31st December 2024 which are set out on pages 6 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2005 (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 in October 2019 (effective 1 January 2019). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) 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.

Independent examiner's statement

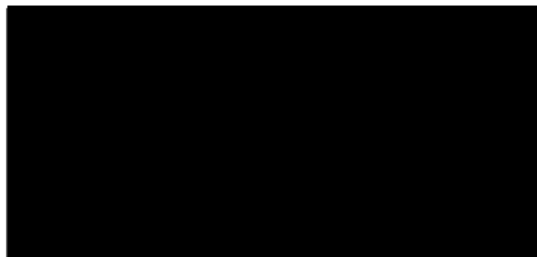
In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- * to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- * to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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



6th February 2025