Report of the Trustees and Financial Statements
For the Year Ended 31 December 2025
for
Dare 2 Care SCIO

Scottish Charity Number: SC051117

Registered Company Number: CS005273 (Scotland)

Dare 2 Care

Contents of the Financial Statement

For the Year Ended 31 December 2025

Reference and Administrative Details	Page 2
Report of the Trustees	Page 3
Statement of Trustees Responsibilities	Page 5
Report of the Independent Examiner	Page 6
Statement of Financial Activities	Page 7
Balance Sheet	Page 8
Notes to the Financial Statements	Page 9

Reference and Administrative Details

Dare 2 Care SCIO

Directors/Trustees	Lawrence Clifford Jason Clifford John Clifford Elaine Dempsey Karen Jeffrey Michael Myddelton Gary Smith
Registered Company number	CS005273
Scottish Charity number	SC051117
Registered Office	The Dojo 6 Cleland Road Motherwell ML1 4XA
Independent Examiner	Catherine Lee ACPA IFA

Dare 2 Care
Report of the Trustees

For the Year Ended 31 December 2025

The Trustees who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 December 2025.

Structure, Governance and Management

Governing Document

Dare 2 Care was established as a Scottish Charitable Incorporated Organisation (SCIO) in July 2021, through its Memorandum and Articles of Association. The organisation is a Scottish Charity (SC051117) and incorporated company (CS005273)

Recruitment and Appointment of Trustees

The service is supported by its Trustees who all provide their services on a voluntary basis. New trustee members are given induction training and ongoing support by existing trustees.

Objectives and Activities

Dare 2 Care's principal activity is the prevention or relief of poverty and the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage in the Lanarkshire and Glasgow area.

Activities during the year

Last year the organisation held its annual fundraiser at The Radisson Blu Hotel in Glasgow. We were able to run a successful evening with a live auction, silent auction and DJ/ Band. We also ran a successful Golf event with 16 teams attending. Due to this fundraising alongside donations, our volunteers were able to buy presents for over 180 children and a food hamper for over 60 families. All presents were wrapped, boxed and delivered with the food hampers between the 23rd and
25th December.

Financial Review

The Statement of Financial Activities, Balance Sheet and accompanying notes and statement summarise the cost and sources of funding in carrying out Dare 2 Care's activities During the financial year Dare 2 Care's main source of funding was donations, fundraiser and auction items, whilst expenditure comprised Christmas food and gifts, bank and card processing charges and accountancy.

In the year ended December 2025 income exceeded expenditure by £1,934 This surplus will be carried forward to the unrestricted fund balance to deliver the charitable objectives in future years.

All of Dare 2 Care's funds are unrestricted which means that all funds held are available for utilisation on providing charitable objectives.

Reserves Policy

It is the policy of the charity to maintain a small reserve as there are currently negligible running costs involved.

Political and Charitable Donations

During the year Dare 2 Care made no political or charitable donations.

Small Company Special Provisions
These accounts have been prepared in accordance with the provision applicable to companies subject to the small companies' regime.

Dare 2 Care
Statement of Trustees Responsibilities
For the Year Ended 31 December 2025

The trustees (who are also directors of Dare 2 Care for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company 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 of the Charities SORP.
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose within reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to Independent Examiner
So far as the trustees are aware, there is no relevant information of which the charitable company' independent examiner is unaware. Additionally, the trustees have taken all necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant information and to establish that the company's independent examiner is aware of that information.

Approved by the committee on 28th September 2026



Jason Clifford (Director)

Dare 2 Care
Independent Examiner's Report to the Trustees
For the Year Ended 31 December 2025

I report on the accounts of the charitable company for the year ended 31 December 2025, as set out in pages 6 to 11

Respective Responsibilities of Trustees and Examiner.

The charitable company's trustees are responsible for the preparation of the financial statements in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charitable company 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 explanation 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 the course of my examination, no matter has come to my attention:

1. Which give 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 Accounting Regulations; and
   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.

In my opinion, the charitable company is entitled to deliver abbreviated accounts in accordance with section 444(1) or (3) of the Companies Act 2006.



Name: Catherine Lee

Date: 28th September 2026

Dare 2 Care
Statement of Financial Activities
Year Ended 31 December 2025

	Note	Unrestricted Funds 2025	Unrestricted Funds 2024
Incoming Resources			
Income resources from generated funds			
Grants	1	0	0
Other Trading activities	2	78369	43747
Income resources from charitable activities		40128	62559
Other incoming Resources			
Total Incoming Resources		118497	106306
Resources Expended			
Charitable Activities	3	116563	66908
Total Resources Expended		116563	66908
Net incoming/outgoing resources before transfers		1934	39398
Transfers between funds		0	0
Net incoming/outgoing resources before other recognised gains and losses		1934	39398
Gain/Loss on revaluation of investments		0	0
Net movements in funds		1934	39398
Total funds brought forward		65078	25680
Total funds carried forward		67012	65078

Dare 2 Care
BALANCE SHEET
At 31 December 2025

	Note	2025	2024
Fixed Assets			
Tangible Fixed Assets	7	129	259
Investments		0	0
		129	259
Current Assets			
Debtors	8	1745	1232
Bank and Cash		65138	63587
		66883	64819
Creditors			
Falling due within one year	9	0	0
		0	0
Net Current Assets			
Net Assets		67012	65078
Unrestricted Funds	10	67012	65078
Total Funds		67012	65078

The accounts were approved by the Trustees on 28th September 2026
For and on behalf of the Trustees

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section476 of the Companies Act 2006
The directors acknowledge their responsibility of complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.
These accounts have been prepared in accordance with the provisions applcable to companies subject to the small companies' regime.



Jason Clifford (Director)

Dare 2 Care
Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.
The charity has adopted the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102)

Basis of preparation
The accounts have been prepared on a going concern basis under the historical cost convention in accourance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Statement of Financial Activities
The Statement of Financial Activities includes all transactions which would be found in the charity's income and expendiiture account. As a result no separate expenditure and income account has been produced.
All figures shown relate to unrestricted funds.

Incoming resources
The value of income represents the income received in the year to 31 December 2025.
All amounts due but not paid at 31 December 2025 have been accrued as debtors in the financial statements.

Resources expended
Expenditure is recognised on an accrual basis as the liabillity is incurred.

Fixed Assets and Depreciation
Assets with an estimated useful life of over one year and with a cost of more than £200 are capitalised and shown as fixed assets. Depreciation has been provided in order to write off the assets over their estimated useful lifetime

Furniture, Fittings and Equipment	20% straight line

Creditors
All amounts due for service received but not paid for at 31 December 2025 have been accrued as creditors in the financial statements.

Funds
The funds of the charity are unrestricted and as such can be used in accordance with the charitable objectives at the discretion of the trustees in the furtherance of the objectives of Dare 2 Care

Dare 2 Care
Notes forming part of the financial statements
for the year ended 31 December 2025

	2025	2024
1 Donations and Legacies		
Grants	0	0
	0	0
2 Other Trading Activites		
Fund raising events	78344	43708
Interest income	25	39
	78369	43747
3 Resources expended on charitable activities		
Christmas food and gifts	75664	51127
Fundraising costs	36840	13359
Accountancy fees	540	450
Bank and card processing charges	0	0
Card terminal	0	0
Administration	920	473
Other expenses	2469	1369
Depreciation of assets	130	130
	116563	66908

There were no employees during the year

The key management personnel comprises the trustees who are responsible for the daily running of the charity
The trustees receive no renumeration.

5 Trustee renumeration and benefits

There were no trustees' renumeration or other benefits for the year ended 31 December 2025

There were no Trustees expenses for the year ended 31 December 2025

7 Tangible Fixed Assets

	Fixtures Fittings and Equipment
Cost or Valuation	£
At beginning of year	649
Additions	0
Disposals	0
At end of the year	649
Depreciation and Impairment	
At beginning of the year	390
Disposals	0
Depreciation and Impairment	130
At end of the year	520
Net book value at beginning of the year	259
Net book value at end of the year	129

	2025	2024
8 Debtors		
Gift Aid debtor	1745	1232
Prepayments and accrued income	0	0
Total	**1745**	**1232**

9 Creditors amounts falling due within one year		
Accruals and deferred income	0	0
Trade creditors	0	0
Total	**0**	**0**

Dare 2 Care
Notes forming part of the financial statements
for the year ended 31 December 2025

10 Fund Movements - Unrestricted Funds

	Balance at 01-Jan-25	Net Movement in funds	Balance at 31-Dec-25
	£	£	£
General Fund	65078	1934	67012
	65078	1934	67012

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in Funds
	£	£	£
General Fund	118497	116563	1934
	118497	116563	1934