

Report of the Trustees and Financial Statements
For the Year Ended 31 December 2024
for
Dare 2 Care SCIO

Scottish Charity Number: SC051117

Registered Company Number: CS005273 (Scotland)

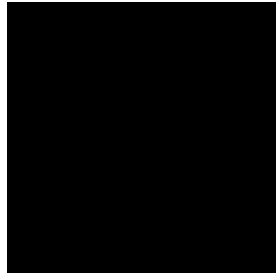
Dare 2 Care
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For the Year Ended 31 December 2024

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Reference and Administrative Details

Dare 2 Care SCIO

Directors/Trustees



Registered Company number

CS005273

Scottish Charity number

SC051117

Registered Office

The Dojo
6 Cleland Road
Motherwell
ML1 4XA

Independent Examiner



Dare 2 Care Report of the Trustees

For the Year Ended 31 December 2024

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 2024.

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 Dalziel Park Hotel. We were able to run a successful evening with a raffle, auction and DJ/ Band. We also ran a successful Golf event with 14 teams attending. Due to this fundraising alongside donations, our volunteers were able to buy presents for over 170 children and a food hamper for over 55 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 2024 income exceeded expenditure by £39,398. 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 March 2024

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:

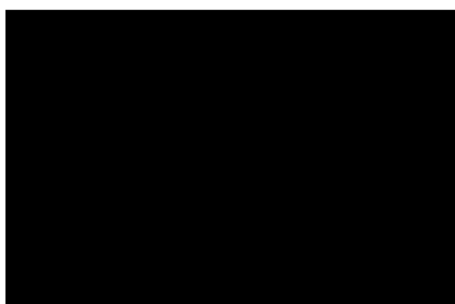
- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charities SORP.
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material 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's 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 11th September 2025



**Dare 2 Care
Independent Examiner's Report to the Trustees
For the Year Ended 31 December 2024**

I report on the accounts of the charitable company for the year ended 31 December 2024, as set out in pages 6 to 11

Respective Responsibilities of Trustees and Examiner.

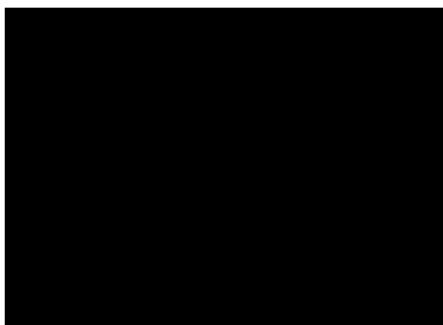
The charitable company's trustees are responsible for the preparation of the financial statements in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial 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.



**Dare 2 Care
Statement of Financial Activities
Year Ended 31 December 2024**

	Note	Unrestricted Funds 2024	Unrestricted Funds 2023
<u>Incoming Resources</u>			
Income resources from generated funds			
Grants	1	0	0
Other Trading activities	2	43747	38452
Income resources from charitable activities			
		62559	22624
Other incoming Resources			
<u>Total Incoming Resources</u>		106306	61076
<u>Resources Expended</u>			
Charitable Activities	3	66908	51444
<u>Total Resources Expended</u>		66908	51444
Net incoming/outgoing resources before transfers		39398	9632
Transfers between funds		0	0
Net incoming/outgoing resources before other recognised gains and losses		39398	9632
Gain/Loss on revaluation of investments		0	0
Net movements in funds		39398	9632
Total funds brought forward		25680	16048
<u>Total funds carried forward</u>		65078	25680

**Dare 2 Care
BALANCE SHEET
At 31 December 2024**

	<u>Note</u>	2024	2023
Fixed Assets			
Tangible Fixed Assets	7	259	389
Investments		<u>0</u>	<u>0</u>
		259	389
Current Assets			
Debtors	8	1232	1340
Bank and Cash		<u>63587</u>	<u>23951</u>
		64819	25291
Creditors			
Falling due within one year	9	<u>0</u>	<u>0</u>
		0	0
Net Current Assets			
Net Assets		<u><u>65078</u></u>	<u><u>25680</u></u>
Unrestricted Funds			
	10	65078	25680
Total Funds		<u><u>65078</u></u>	<u><u>25680</u></u>

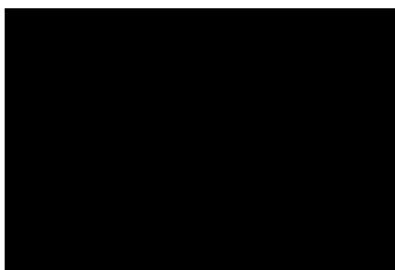
The accounts were approved by the Trustees on 10th September 2025
For and on behalf of the Trustees

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 section 476 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 applicable to companies subject to the small companies' regime.



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 (FR102) (effective 1 April 2015)

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention in accordance with the Charities and Trustee Investment (Scotland) Act 2005, and the Companies Act 2006.

Statement of Financial Activities

The Statement of Financial Activities includes all transactions which would be found in the charity's income and expenditure 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 2024.

All amounts due but not paid at 31 December 2024 have been accrued as debtors in the financial statements.

Resources expended

Expenditure is recognised on an accrual basis as the liability is incurred.

Going Concern

The financial statements have been prepared on a going concern basis.

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
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Creditors

All amounts due for service received but not paid for at 31 December 2024 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 2024

	2024	2023
1 Donations and Legacies		
Grants	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
2 Other Trading Activities		
Fund raising events	43708	38452
Interest income	<u>39</u>	<u>0</u>
	<u>43747</u>	<u>38452</u>
3 Resources expended on charitable activities		
Christmas food and gifts	51127	38134
Fundraising costs	13359	10989
Accountancy fees	450	570
Bank and card processing charges	0	128
Card terminal	0	0
Administration	473	473
Other expenses	1369	1020
Depreciation of assets	<u>130</u>	<u>130</u>
	<u>66908</u>	<u>51444</u>

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 remuneration.

Dare 2 Care
Notes forming part of the financial statements
for the year ended 31 December 2024

5 Trustee remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024

There were no Trustees expenses for the year ended 31 December 2024

7 Tangible Fixed Assets

Cost or Valuation	Fixtures Fittings and Equipment £
At beginning of year	649
Additions	0
Disposals	0
At end of the year	<u>649</u>
 Depreciation and Impairment	
At beginning of the year	260
Disposals	0
Depreciation and Impairment	130
At end of the year	<u>390</u>
 Net book value at beginning of the year	 389
Net book value at end of the year	259

	2024	2023
8 Debtors		
Gift Aid debtor	1232	1140
Prepayments and accrued income	0	200
Total	<u>1232</u>	<u>1340</u>

9 Creditors amounts falling due within one year		
Accruals and deferred income	0	0
Trade creditors	0	0
Total	<u>0</u>	<u>0</u>

Dare 2 Care
Notes forming part of the financial statements
for the year ended 31 December 2024

10 Fund Movements - Unrestricted Funds

	Balance at 01-Jan-24	Net Movement in funds	Balance at 31-Dec-24
	£	£	£
General Fund	25680	39398	65078
	<u>25680</u>	<u>39398</u>	<u>65078</u>

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

	Incoming resources	Resources expended	Movement in Funds
	£	£	£
General Fund	106306	66908	39398
	<u>106306</u>	<u>66908</u>	<u>39398</u>