

# Chair / Trustee Report for 23/24

Good afternoon everyone and welcome to DDAC AGM, thank you all for coming, much appreciated.

Our year 2023-24 was a successful one for Community sponsorship. We started off the year uncertain, but we were helped by a 'keeping the doors open' grant from Age Concern Scotland., this helped us recovered and as the year progressed we managed to help numerous organisations:

- Buchan Hall Repairs
- Friends of Tarlair
- Macduff Farmers Market
- Homestart
- Boyndie Garden Party
- Macduff Old Folks Association Christmas Party
- Lunch Club Christmas Meal
- Banff and Macduff Mens Shed.

Deveron District Age Concern has maintained our Discharge Pack service to patients leaving Chalmers Hospital issuing some 85 Packs throughout our year. Sponsorship of the weekly lunch club at Boyndie also continues with Deveron District Age Concern helping with some 700 meals. Next year we hope to extend our regular sponsorship of organisations.

I like to think that our shop offers a service to the community through our good pricing policy. We are told our prices are lower than other charity shops that we put down to the 'quality and quantity' of donations. But! our costs are increasing like everybody else, and our storage space is limited. Our work is also becoming more complex requiring the employment of advisors to assist committee. More and more authorities consider Deveron District Age Concern to be a business requiring payment for their services!!!!

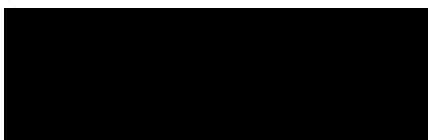
All of this would not be possible without our volunteers so a big thanks to our Volunteers who serve in the shop, sort donations and of course our Trustees, the Committee and other helpers I am very grateful for all that you do to keep DDAC a great charity shop for our community. We are always on the lookout for more volunteers so if you know of anyone, please let us know.

Thank You also to our Manager [REDACTED] for her work over the last few years firstly as a volunteer and then as our manager for 3 years, who as you all know is regretfully leaving at the end of the year for personal reasons.

A special thanks goes to [REDACTED] one of our long serving volunteers who has gone above and beyond to this year by raising an amazing £1012.50 from making up her quizzes and going all around the North East selling quizzes as am sure you all agree a brilliant effort thanks [REDACTED]

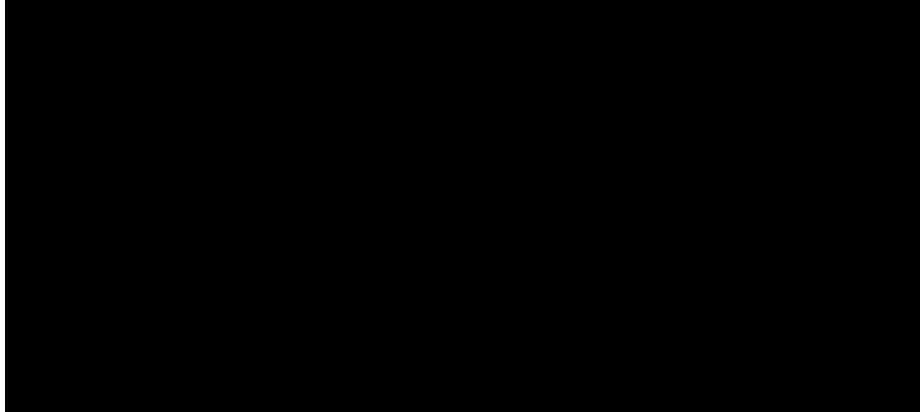
To show our appreciation and support for volunteers a trip was organised to Peterhead Prison with a meal and some shopping at Simpsons Garden Centre in August and all having a great day out by all accounts, and next month sees the Christmas Meal and entertainment at The Knowes Hotel.

Thanks everyone.



# Deveron District Age Concern Trustees and Committee

In accordance with our Constitution the following are re-elected for 2024/2025



## Deveron District Age Concern Committee Meetings 23-24

Monday 15<sup>th</sup> May 23  
Monday 26<sup>th</sup> June 23  
Monday 28<sup>th</sup> August 23  
Monday 9<sup>th</sup> October 23  
Monday 8<sup>th</sup> January 24  
Monday 25<sup>th</sup> March 24.

# DEVERON DISTRICT AGE CONCERN



**SUMMARY for Year** April 1<sup>ST</sup> 2023 to March 31<sup>ST</sup> 2024

## INCOME\*\*

DONATIONS	£1390
OTHER SALES	£1,670
SHOP CASH SALES	£26,420
CARD SALES	£13,000
<b>TOTAL</b>	<b>£42,489</b>

## STATEMENT of RESERVES\*\* (31st March )

Treasurers Account	£9918
Emergency Reserve	£5066
Building Fund	£3037
Petty Cash	£30

## EXPENDITURE\*\*

Committee / Advisors	£900
Discharge Packs	£2030
Lunch Club	£4760
Small Grants	£3750
Salaries	14,500
Shop Running Costs*	14070
Shop Care & Maintenance	620
<b>TOTAL</b>	<b>£40,630</b>

\* Includes signposting costs

\*\*Note—Totals are 'rounded' and 'rationalised'. There will be differences with our final audited accounts

## GRANTS AWARDED

Buchan Hall Repairs	Friends of Tarlair
Macduff Farmers	Homestart
Boyndie Garden Party	Macduff Old Folks Association Christmas Party
Lunch Club	Banff and Macduff Mens Shed.

This has been a satisfactory year for Deveron District Age Concern. Our shop income has been good, despite reduced opening hours. We have received help from Age Scotland 'Keeping the Doors Open'. These and other financial donations have helped us to cope and understand rising costs.

Over the past year we purchased, prepared, and delivered some **85 Discharge Packs** for patients leaving Chalmers Hospital. Also, Deveron District Age Concern helped sponsor some **700 meals** at the Boyndie Lunch Club.

Signposting has been quiet helping some 21 queries. This number does not include providing quick phone numbers etc.

**We would not be able to return monies back to our community without our Shop Income and Volunteer Time.**

**THANK YOU ALL**

**DEVERON DISTRICT AGE CONCERN HAS RETURNED OVER £10,500 OF SHOP INCOME AND BENEFITS BACK TO THE COMMUNITY DURING 2023-24**



WORKING FOR THE COMMUNITY



## RESERVES POLICY

### BACKGROUND

Deveron District Age Concern (DDAC) is an independent charity operating from a shop in Macduff, most of our income is derived from the shop. All items sold at the shop are donated as unwanted items with surplus sales income returned to the community. Our stock value is minimal, and the shop is manned by volunteers, with exception of one paid manager.

If the shop had to urgently close our asset value would be minimal with no stock value and limited fixtures.

Our Shop is rented on a repairing lease that provides some risks due to the age of property and the 'non spend' attitude of fellow owner of the property.

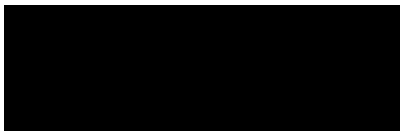
We carry insurance including 'business interruption' to a value of £15,000. This amount is considered to cover manager salary for 3 months and other costs if the shop has to urgently close. But no allowance to move DDAC activities to another shop.

### RESERVES

Taking our present background into consideration the following reserves are adopted:

- £3000 to cover running the shop with minimal income for 2 months. This amount is temporarily increased to £5000 until 'post lockdown' and national energy stability is obtained at the shop.
- £3000 for urgent repairs to comply with our 'repairing lease'

When DDAC has surplus money in the bank of more than £8000 (or £5000 with future stability) we will decrease the total amount of surplus sales income sensibly by releasing monies to the community.



Hon. Treasurer, Deveron District Age Concern.



**DEVERON DISTRICT AGE CONCERN SCIO**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING RECEIPTS AND PAYMENTS ACCOUNT)**  
**FOR PERIOD TO 31 MARCH 2023**

SC007671

		Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	Notes	£	£	£	£
<b>RECEIPTS</b>					
Grants		-	300	300	2,000
Donations		-	1,392	1,392	1,429
Receipts from Charitable Activities		-	-	-	-
Receipts from Gross Trading		-	41,330	41,330	34,786
Investment Income		-	85	85	15
Total Incoming Resources		-	43,107	43,107	38,230
<b>PAYMENTS</b>					
Payments relating directly to charitable activities					
Grants	1	-	4,050	4,050	800
Lunch Club	2	-	4,760	4,760	4,196
Discharge Packs	3	500	1,530	2,030	1,731
Gross trading payments		1,500	28,441	29,941	28,757
Governance Costs:					
Independent Examination		-	360	360	360
Legal Fees		-	-	-	3,080
Total Resources Expended		2,000	39,140	41,140	38,924
Net Incoming / (Outgoing) resources for Year		(2,000)	3,967	1,967	(694)
Total Funds at 1 April 2023		2,000	14,085	16,085	16,779
Total Funds at 31 March 2024		-	18,052	18,052	16,085

The statement of financial activities includes all gains and losses in the year.  
The above receipts and payments are split between restricted and unrestricted funds.

**DEVERON DISTRICT AGE CONCERN SCIO**      **SC007671**  
**STATEMENT OF BALANCES**  
**AS AT 31 MARCH 2024**

	Restricted Funds £	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cash and Bank Balances at 1 April 2023	2,000	14,085	16,085	16,779
Surplus/(deficit) for the year	- 2,000	3,967	1,967	(694)
<b>Cash and Bank Balances at 31 March 2024</b>	<b>-</b>	<b>18,052</b>	<b>18,052</b>	<b>16,085</b>

**Bank Balances as at 31 March 2024:**

Treasurers Account	9,918.09
Account 2	5,066.14
Building Account	3,037.70
Petty Cash in Hand	29.91
	<u><b>£18,051.84</b></u>

The financial statements were approved by the Board of Trustees on.....  
and were signed on its behalf by:

26 Nov 2024  
AGM.



Trustee

Hon Treasurer

**DEVERON DISTRICT AGE CONCERN SCIO**  
**NOTES TO THE ACCOUNTS**  
**FOR YEAR ENDED 31 MARCH 2024**

**SC007671**

**Nature & Purpose of Funds**

Funds are used to promote the aims and objectives of Deveron District Age Concern SCIO. Restricted grant funding from Age Scotland was carried forward into the year with all other funds unrestricted to further the aims of Deveron District Age Concern.

**Trustee Remuneration & Expenses**

No remuneration was paid during the period to any charity trustee or person connected to a trustee in this period.

Direct reimbursement of purchases on behalf of the organisation were paid to one trustee on submission of receipts. These payments amounted to £1,896.06.

**Notes**

*2. Grants were provided to*

Friends of Tarlair	£1,000
Home-Start NEA	£550
Banffshire Partnership	£1,000
Macduff Old Folks	£350
Macduff Market	£350
Buchan Hall	£500
Men's Shed	£300
	<b>£4,050</b>

*2. Grant funding was provided for*  
Lunch Club

**£4,759.50**

*3. Funding was provided to purchase*  
Hospital Discharge Packs

**£2,030.05**

**DEVERON DISTRICT AGE CONCERN SCIO**  
**NOTES TO THE ACCOUNTS**  
**FOR YEAR ENDED 31 MARCH 2024**

**SC007671**

**Receipts**

	£
Donations	1,391.64
Nathans	1,598.15
World of Books	72.95
Shop Income	39,959.34
Bank Interest	85.41
	<b>43,107.49</b>

**Payments**

Salaries & pension	14,507.76
Shop Running Costs	12,897.46
Card Fees	234.54
Maintenance	620.37
Advertising	18.60
Independent Examination fees	360.00
Small Grants	4,050.00
Discharge Packs	2,030.05
Lunch Club	4,759.50
Sundries	538.07
Volunteer Expenses	1,124.00
	<b>41,140.35</b>



# **Independent Examiner's Report**

Report to the Trustees of **Deveron District Age Concern**

Registered charity number **SC007671**

on the accounts of the charity for the period **1 April 2023 to 31 March 2024**

set out on pages 5-8.

## **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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**

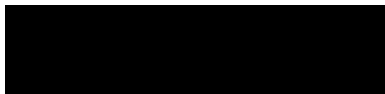
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

**Signed:**



**Date:** 13 December 2024

**Name:**

**Designation:** Finance & Admin Manager, Aberdeenshire Voluntary Action

**Address:**

