

DACHAIDH COMMUNITY SUPPORT
SCIO

SCOTTISH CHARITY NO SC 021576

**Final Report & Financial Statements
For the Year Ended 31st March 2022**

Trustees' Report

For the Year Ended 31 March 2022

The trustees have pleasure in presenting their report with the financial statements for the year ended 31 March 2022.

Reference & Administrative Information

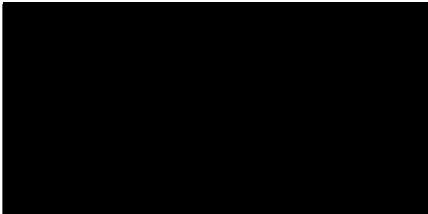
Charity Name

Dachaidh Community Support

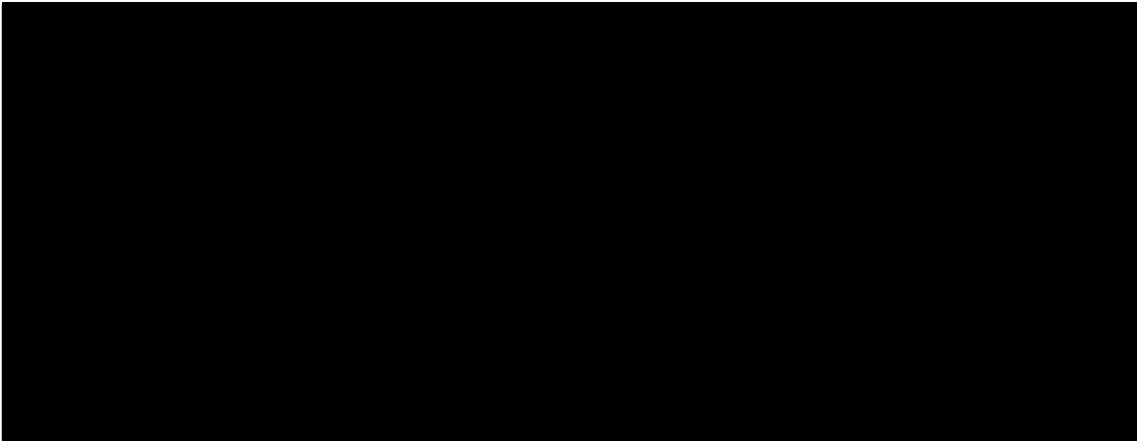
Charity No

SC021576

Address



Current Trustees



Structure Governance & Management

Governing Document

The organisation was formally a charitable company limited by guarantee and governed by its constitution. We applied for reregistration as a Scottish Charitable Incorporated Organisation (SCIO) and this was granted with effect from 15th April 2019. We are also governed by the Care Inspectorate.

Conditional permission to dissolve the charity was given by OSCR on 6th April 2022 so this is the final report.

Trustees' Final Report For the Year Ended 31 March 2022 continued

Appointment of Trustees

All trustees retire annually at the AGM and are eligible for re-election. Under the OSCR approved SCIO constitution the maximum number of trustees is 9. At the year-end six trustees were in place.

Management

The Management Committee, elected at the AGM, is responsible for the strategic direction, governance and day-to-day management of the charity. The Management Committee are also responsible for the day-to-day running of the charity and the management of its staff members.

The trustees are particularly aware of their responsibilities for Health and Safety. The charity holds comprehensive insurance with Zurich.

Aims and Objectives

Dachaidh Community Support is a Scottish Charitable Incorporated Organisation (SCIO) regulated by OSCR.

Dachaidh Community Support's purpose is to support people in Badenoch and Strathspey who have a diagnosis of dementia or who are elderly with mental concerns so that they may remain living at home in the community as independently as possible.

Achievements and performance

The main achievement in 2021/22 was simply to keep going in the face of the adversity of the pandemic and concomitant restrictions. This was achieved through the dedication and commitment of two of our staff, and in particular our manager.

As we are largely funded by NHS Highland, we continued to pay staff in full and not seek help from the Government's furlough scheme.

Limited visits, with Community Health Team advice were paid to 13 clients and 14 carers by November. This reduced to 10 Clients and then 5 in February 2022.

We were grateful to NHS-Highland for their continued support, and for the provision of PPE. Our staff followed pandemic advice from the Scottish Government, NHS Highland and the Care Inspectorate. Staff were self-testing twice a week. We were particularly grateful for advice and support from the local Community Health Team during 2021/22.

Staff continued with training, albeit on line.

On 20 January 2022 the senior of our two staff informed us that she was leaving Dachaidh for a post with NHS Highland which offered no management involvement with the Care Inspectorate and others. **An emergency meeting of trustees was called and it was agreed unanimously to dissolve Dachaidh.**

Dachaidh was founded in 1993. Originally it provided respite for both carers and cared for funded by a Mental Health Specific Grant. Then in 1991 with funding from the Social Work Department of Highland Council, it provided support for people living at home with dementia or other associated memory difficulties. Dachaidh sought to enable clients to be a part of their local community as long as possible and alleviate social isolation. Latterly it has been largely

Trustees' Final Report For the Year Ended 31 March 2022 continued

funded by NHS Highland. Dachaidh also had funding from the Lottery and other funding trusts over the years.

However, there was always a shortfall in funding and the deficit was made up by generous donations. These came from individuals, local churches, branches of the SWRI, Guilds, fundraising concerts and strawberry teas.

Dachaidh is a very small organisation, but we still had to comply with various rules and regulations which govern an organisation like ours, and our Trustees have always worked to ensure that this has been achieved. However, recent and unforeseen changes in staffing mean that we can no longer provide a service to our clients, nor can we meet the requirements of those who oversee the workings of an organisation like Dachaidh. At a recent meeting of the Trustees, we tried to find some way of maintaining our service but in the end, we came to realise that we are unable to do this. Consequently, Dachaidh officially ceased to see clients on March 3rd 2022.

We have reassured our clients that they remain under the care of the local Community Mental Health Team, who can be contacted with any concerns. We hope that NHS Highland might use the grant funding it would otherwise have paid to Dachaidh to supplement the support it offers patients with dementia in Badenoch and Strathspey.

Surplus funds will be passed to Alzheimer Scotland – Action on Dementia to help set up an outdoor centre for those with dementia in Badenoch and Strathspey. Our two staff are now employed by NHS Highland and thus their expertise has been retained for the benefit of those with dementia in Badenoch and Strathspey.

Risk report

The main risks and mitigation including those from last year are noted below.

Increasing reporting requirements of NHS Highland, Care Inspectorate, Pensions Regulator, and very difficult operation of bank account; no mitigation possible.

Pandemic: staff morale, impact on CMHT referrals, mitigated by paying staff at updated NHS Scotland rates, support from Vice Chair and Chair in particular. Loss of staff would be very difficult to replace due to shortage of potential recruits.

Funding from NHS-Highland and donations, mitigated by maintaining a good relationship with NHS Highland. As with other voluntary organizations, donations have reduced during the pandemic

Scottish Government's National Care Service proposal presented a risk of more paperwork and thus able to see fewer clients and a risk of competitive tendering with which Dachaidh could not cope: no mitigation possible.

Number and capacity of trustees, particularly for professional supervision, and financial management, mitigated by constant effort to recruit trustees and a good working relationship with Voluntary Action Badenoch and Strathspey.

Trustees' Final Report For the Year Ended 31 March 2022 continued

Financial Review

Dachaidh is grateful for the continued support of both NHS Highland and the National Lottery fund over the last few years which has allowed Dachaidh to deliver its services. The balance of the unrestricted fund at the year-end was £47,546. Any balance in the account will be donated to Alzheimer Scotland – Action on Dementia as agreed with OSCR. The National Lottery have also confirmed that they do not require the balance of restricted funds of £334 to be returned and advised that this can be treated as unrestricted funds going forward and can be used to help with winding up costs or passed on to Alzheimer Scotland – Action on Dementia.

Reserves Policy

As the organisation is closing all remaining funds will be donated to Alzheimer Scotland – Action on Dementia to help set up an outdoor centre for those with dementia in Badenoch and Strathspey.

**Independent Examiner's Report
For the Year Ended 31 March 2022**

Independent Examiner's Report to the Trustees

I report on the financial statements of the charity for the year ended 31 March 2022 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 terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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 accounts.

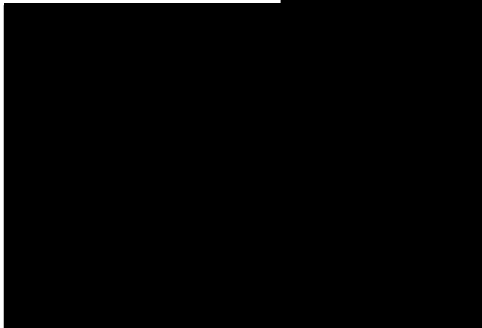
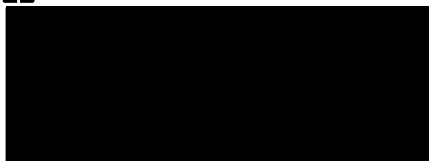
Independent Examiner's Statement

In connection with 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Date: 20th July 2022

Signed



Statement of Receipts and Payments – for the final year ended 31st March 2022

RECEIPTS

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Voluntary Receipts					
Donations		637	-	637	1,479
Grants	4	51,878	18,911	70,789	50,228
Miscellaneous		48	-	48	-
Receipts from Charitable Activities		-	-	-	-
Other charitable activities (client shopping)		24	-	24	1135
		52,587	18,911	71,498	52,842

PAYMENTS

Cost of Charitable Activities	5	55,775	7,543	63,318	71,702
Cost of Fundraising		-	-	-	-
Other (client shopping)		-	-	-	1,150
Governance Costs	6	3,080	-	3,080	770
		58,855	7543	66,398	73,622

SURPLUS(DEFICIT) FOR THE YEAR		(6,268)	11,368	5,100	(20,780)
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Statement of Balances – as at 31st March 2022

Funds Reconciliation	Total	Total
	2022	2021
	£	£
Funds at start of year	43,692	64,472
Surplus/deficit for year	5,100	(20,780)
Funds at year end	48,792	43,692

Bank & Cash Balances at cessation	£
Bank Current Account 1 at year end	49,142
Bank Current Account 2 closed 26 January 2022 and balance paid into account 1	-
Cash in Hand	-
Creditors – paid post year end	350
Accrued accountancy	912
	<hr/>
	47,880

Closing balance	
Unrestricted Funds	47,546
Restricted Funds	334
	<hr/>
	47,880

As stated in the financial statement the final balance will be donated to Alzheimer Scotland – Action on Dementia SCO22315.

The notes on page 7 and 8 form an integral part of these accounts.

Approved by the trustees on 20 July 2022 and signed on their behalf by:


Chair

Notes to the Accounts – for the year ended 31 March 2022

1 Basis of Accounting

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

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related Party Transactions

The Charity insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration expenses were paid to the charity trustees or to any connected persons during the year.

4. Grants Received

In this year a grant was received from NHS Highland for £51,878 and the Lottery of £18,911. The lottery payment covers an underspend from 2020/21 as well as the spend for 2021/22.

5. Cost of Charitable Activities

EXPENDITURE (£)	Unrestricted £	Restricted £	2021/22 £	2020/21 £
Salaries	44,114	4,631	48,745	63,038
PAYE, NIC and Pension	2,954	-	2,954	-
Travel expenses	6,174	-	6,174	4,964
Petty cash	2	135	137	-
Telephone & Internet	1,682	-	1,682	1,644
Insurance	175	-	175	-
Training	-	2,255	2,255	920
Accountancy & VABS	-	-	-	366
Office & Administration	287	-	287	137
Social events	-	522	522	66
Duplicated credit card payment	32	-	32	279
Other client extras	-	-	-	206
Other expenses	29	-	29	-
Bank and credit card charges	136	-	136	82
	55,775	7,543	63,318	71,702

6. Governance Costs

In this year the care inspector fees were a total of £762 and £2,318 to both VABS and the accountant covering a 2 year period for VABS. There will also be a further bill of £912 from the accountant to cover the final accounts examination.