REGISTERED COMPANY NUMBER: SC431830 (Scotland)
REGISTERED CHARITY NUMBER: 047864

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2025

for

Dementia Friendly Communities Ltd
Trading as Connecting Communities

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Dementia Friendly Communities Ltd
Trading as Connecting Communities

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for the Year Ended 30 September 2025

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Dementia Friendly Communities Ltd
Trading as Connecting Communities

Report of the Trustees
for the Year Ended 30 September 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Dementia Friendly Communities Ltd (DFC), formerly Dementia Friendly Communities CIC, was established in 2012.

Since March 2019 DFC has been operating under the name Connecting Communities while still maintaining DFC as the legal name for the charity. This change reflected the expansion of DFC's socially inclusive programme of services.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The initial aim of the company was to address the distinct lack of services and support available to people with dementia and their carers in our remote, rural community in East Sutherland, Scottish Highlands. However, since receiving a funding boost in 2015, DFC has become a successful provider of a range of socially inclusive services and activities aimed at the whole community, not only for people with dementia. Our socially inclusive programmes within the community:

- Raise awareness of and challenge the stigma and misconceptions about the frailties of old age as well as identify and address the needs of elders in the community as well as their carers;

- Work in partnership within the community to increase the opportunities for older people in order that they may remain engaged in their desired lifestyle for as long as possible;

- Deliver programmes of activities in the community for the benefit of older people and carers with a strong focus on wellbeing;

- Provide carer respite, support and practical assistance in the home;

- Support younger generations of adults with multiple family, work and caring commitments;

- Enable teenagers within the community access to out of school activities; and

- Carry out similar projects, initiatives or activities to advance the company's charitable purpose.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Our work during this 12-month period was focussed on delivering both existing and new services:

Connecting with Others in Community and Activity

Helmsdale Village Hub operates two days a week for those aged 55+ who could be frail, lonely or perhaps simply want to blether with activities centred on creativity, cognitive work, and get up and go, plus regular day trips. Helmsdale Hub's Project Lead and members run a series of fundraising events throughout the year, such as Cream Tea Cafés and the annual Helmsdale Dog Show. This year we also marked the 10th anniversary of the Helmsdale Hub with a very well-attended party.

Golspie Village Hub operates one day a week on the same model at the Helmsdale Hub.

Rogart Village Hub runs once a week in partnership with Rogart Community Council. Further funding was secured to enable to Hub to continue throughout the year.

Art 'n Blether classes continued in Helmsdale once a week throughout the year with a focus on different topics and media, followed by a social session for participants. The artists hosted an exhibition and sale of their work this year.

Dinner To Your Door is a modern 'meals on wheels' service providing three-course freshly cooked nutritious hot meals to people in their own homes. We have a cook, an assistant cook and our delivery drivers are support workers who offer a listening ear to those who have little social interaction. We delivered meals to customers in Helmsdale, Brora, Golspie, Dornoch, Embo and outlying areas five days per week.

Grab 'n Go Bags are a snack bag, containing a sandwich or sausage roll, soup, fruit, freshly-made sweet treat and a drink. The bags are delivered to residents of Helmsdale, Brora, Golspie, Dornoch, Embo and outlying areas every Friday.

Support for younger adults saw activities and events continue throughout the year aimed at benefiting those who juggle family life with caring for older relatives or neighbours, alongside work and other life commitments. Activities included Yoga, Pilates, dried and fresh flower arranging, Christmas wreath making, glass mosaics, ring and bangle making, and the continuation of our Online Book Club.

Helmsdale Youth Club was able to continue throughout the year. Following a 6-month pilot in the previous year, there was enough evidence to show the need for the Youth Club and we received additional funding to run throughout this year. Some additional funding also meant we could offer some additional activities outside of the usual Youth Club days.

Here to Help, formerly Caring for the Carer, is a short-term carer support project, initially funded by NHS Highland's Carers Improvement Group to assess the support carers need and how this support can be delivered. New funding received in 2025 allowed us to continue to offer the service which had proven the need for carer support within our communities.

FINANCIAL REVIEW

Financial position

Overall the charity results were a surplus of £38,440 in the year (2024 deficit of - (£4,062)). At the end of the year under review the charity reserves were valued at £319,957 (2024 - £281,517), of which £138,543 (2024 - £191,489) were restricted. Included in these reserves were cash at bank and in hand totalling £322,243 (2024 - £284,004).

Principal funding sources

NHS Highland continued to support the Well-being Hubs in Helmsdale and Golspie through a Service-Level Agreement.

NHS Highland's Carers Improvement Group provided funding to continue the Here to Help service until March 2025. NHS Highland's Third Sector Fund provided funding for the service from April 2025.

NHS Highland's Third Sector funding, received in previous years, supported the activities for younger generations of adults.

The Anne Duchess of Westminster Fund supported management costs until November 2024.

Caithness and North Sutherland Fund contributed to the Helmsdale Hub and Art 'n Blether sessions until March 2025.

The National Lottery Improving Lives Fund confirmed three years of funding towards the three Village Hubs in October 2024.

The Community Regeneration Fund supplied funds towards a pilot of Helmsdale Youth Club for 6 months.

SSE Gordonbush Wind Farm Community Fund provided funding for the continuation of Helmsdale Youth Club from February 2025, as well as providing a contribution towards Rogart Village Hub.

The Community-Led Local Development Fund funded the purchase of a new hybrid vehicle to support our Dinner To Your Door and Grab 'n Go Bags service in 2025.

The Children and Young People's Mental Health and Wellbeing Fund provided funding for additional Helmsdale Youth Club activities.

Reserves policy

With increased competition for funding paired with the current financial climate and rising costs of service delivery, the trustees continue to consolidate and routinely review the organisation's financial position through effective management and governance. While the Board are keen to ensure the viability of the Charity, they took the decision in 2024 to reduce the reserves amount from six months to three months running and potential redundancy costs. This change resulted from discussions around what was a standard reserves amount and what expectations and thoughts from funders might be if we are seen to be holding a significant amount of unrestricted reserves.

FUTURE PLANS

Over the next year we plan to:

- Increase and diversify the membership and skills base on the Dementia Friendly Communities board of trustees.

- Investigate ways to increase the sustainability of our food-related services, Dinner To Your Door and Grab 'n Go Bags.

- Continue to work towards financial and staff sustainability as far as reasonably practicable.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

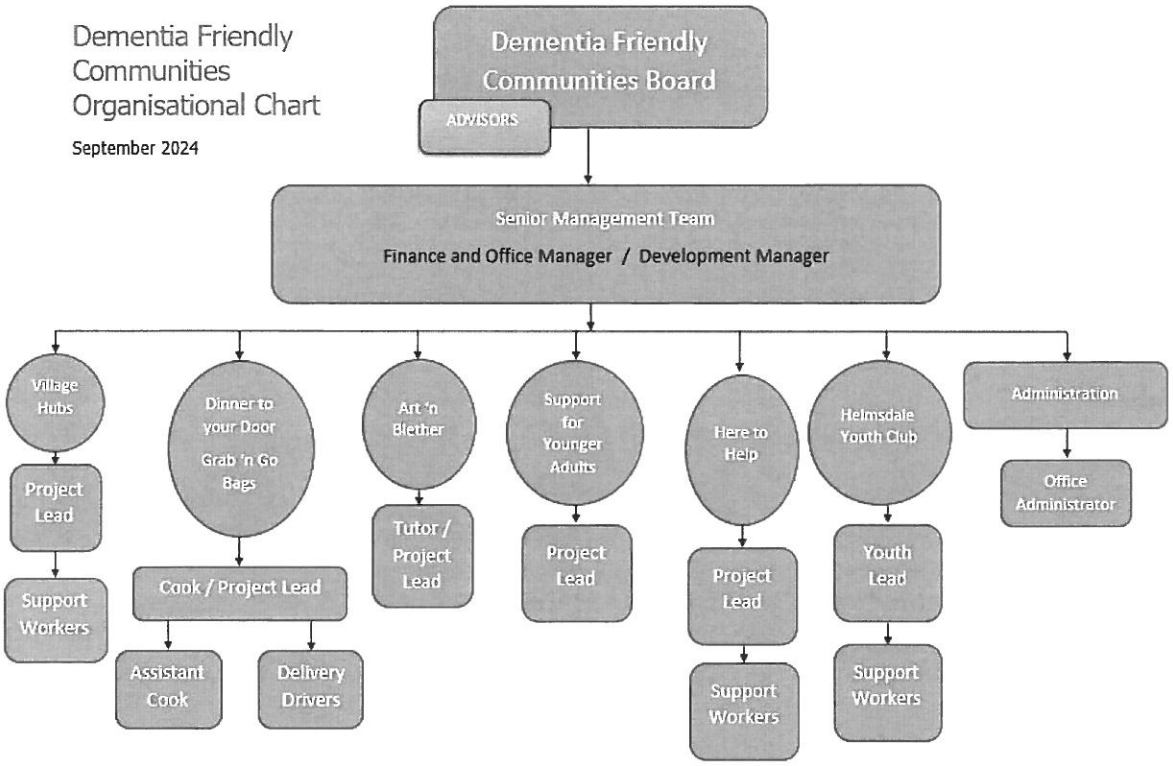
The charity is controlled by its governing document, Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are selected by the Board. Their appointment is governed by the company's Articles of Association and guided and encouraged by existing trustees. This financial year ended with a small number of board members, but efforts are underway to recruit more trustees, especially those from the communities we serve.

Organisational structure

The day to day activities of the charity are run by a senior management team consisting of an Operations Manager and a Communications Manager whilst the board of trustees maintains overall control.



Report of the Trustees
for the Year Ended 30 September 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC431830 (Scotland)

Registered Charity number
047864

Registered office
Helmsdale Community Centre
Dunrobin Street
Helmsdale
East Sutherland
KW8 6JA

Trustees
Ms M C Campbell
Dr L Macaden
H Cairns Trustee (appointed 30.4.25)

Company Secretary
Ms S L Kerr

Independent Examiner
Marcus D. MacIver CA MA (Hons)
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 3/18/26 and signed on its behalf by:

M. D. Campbell
.....
Ms M C Campbell - Trustee

Independent Examiner's Report to the Trustees of
Dementia Friendly Communities Ltd

I report on the accounts for the year ended 30 September 2025 set out on pages seven to eighteen.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report
My examination was 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 seeking explanations from you as 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 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 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to 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.

Marcus D. MacIver CA MA (Hons)
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Date: 31/8/26

Dementia Friendly Communities Ltd
Trading as Connecting Communities

Statement of Financial Activities
for the Year Ended 30 September 2025

	Notes	Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,594	2,978	16,572	12,711
Charitable activities	3				
Art 'n Blether		-	11,638	11,638	2,452
Well-being Hubs		51,080	-	51,080	26,345
Grab 'n Go		-	-	-	2,609
Dinner to Your Door		-	112,847	112,847	70,962
Caring for the Carer		65,316	-	65,316	65,308
General Core Activities		7,679	3,950	11,629	33,212
Mental health		-	10,000	10,000	-
3rd Sector		-	-	-	13,181
Youth		-	28,676	28,676	-
Total		137,669	170,089	307,758	226,780
EXPENDITURE ON					
Raising funds		-	-	-	14,800
Charitable activities					
Art 'n Blether		-	3,476	3,476	2,171
Well-being Hubs		1,646	31,013	32,659	28,697
Dinner to Your Door		-	119,541	119,541	85,323
Caring for the Carer		-	38,032	38,032	32,060
General Core Activities		38,758	16,951	55,709	67,691
Mental health		5,432	968	6,400	-
Youth		-	13,501	13,501	-
Total		45,836	223,482	269,318	230,742
Net gains/(losses) on investments		-	-	-	(100)
NET INCOME/(EXPENDITURE)		91,833	(53,393)	38,440	(4,062)
Transfers between funds	11	(447)	447	-	-
Net movement in funds		91,386	(52,946)	38,440	(4,062)
RECONCILIATION OF FUNDS					
Total funds brought forward		90,028	191,489	281,517	285,579
TOTAL FUNDS CARRIED FORWARD		181,414	138,543	319,957	281,517

The notes form part of these financial statements

Dementia Friendly Communities Ltd
Trading as Connecting Communities

Balance Sheet
30 September 2025

	Notes	Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
FIXED ASSETS					
Tangible assets	8	-	177	177	266
CURRENT ASSETS					
Debtors	9	222	-	222	2,016
Cash at bank and in hand		183,877	138,366	322,243	284,004
		184,099	138,366	322,465	286,020
CREDITORS					
Amounts falling due within one year	10	(2,685)	-	(2,685)	(4,769)
NET CURRENT ASSETS		181,414	138,366	319,780	281,251
TOTAL ASSETS LESS CURRENT LIABILITIES		181,414	138,543	319,957	281,517
NET ASSETS		181,414	138,543	319,957	281,517
FUNDS	11				
Unrestricted funds				181,414	90,028
Restricted funds				138,543	191,489
TOTAL FUNDS				319,957	281,517

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
30 September 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31/6/26 and were signed on its behalf by:

M C Campbell - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

It has been agreed that core funding surpluses should be transferred to general reserves and as such are available to cover any restricted fund shortfall.

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2. DONATIONS AND LEGACIES

	30.9.25	30.9.24
	£	£
Donations	16,572	12,711

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.9.25 £	30.9.24 £
Fees and Income stream	Art 'n Blether	3,285	2,452
Grants	Art 'n Blether	8,353	-
Fees and Income stream	Well-being Hubs	4,241	5,728
Grants	Well-being Hubs	46,839	20,617
Meals	Grab 'n Go	-	2,609
Meals	Dinner to Your Door	80,417	70,962
Grants	Dinner to Your Door	32,430	-
Fees and Income stream	Caring for the Carer	8	-
Grants	Caring for the Carer	65,308	65,308
Fees and Income stream	General Core Activities	7,304	2,242
Grants	General Core Activities	4,325	30,970
Grants	Mental health	10,000	-
Fees and Income stream	3rd Sector	-	463
Grants	3rd Sector	-	12,718
Fees and Income stream	Youth	687	-
Grants	Youth	27,989	-
		291,186	214,069

Grants received, included in the above, are as follows:

	30.9.25	30.9.24
	£	£
SSE Beatrice Fund	24,474	-
NHS Highland	75,668	119,113
Helmsdale & District CC	500	500
Highland Council	42,467	-
National Lottery Community Fund	30,000	-
Anne Duchess of Westminster Fund	-	10,000
Caithness and North CNSF Grant	22,135	-
	195,244	129,613

continued...

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.25	30.9.24
	£	£
Depreciation - owned assets	89	6,746

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.25	30.9.24
Full time	4	3
Part time	16	10
	20	13

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	12,711	12,711
Charitable activities			
Art 'n Blether	-	2,452	2,452
Well-being Hubs	-	26,345	26,345
Grab 'n Go	-	2,609	2,609
Dinner to Your Door	-	70,962	70,962
Caring for the Carer	-	65,308	65,308
General Core Activities	-	33,212	33,212
3rd Sector	463	12,718	13,181
Total	463	226,317	226,780
EXPENDITURE ON			

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Raising funds	14,800	-	14,800
Charitable activities			
Art 'n Blether	-	2,171	2,171
Well-being Hubs	-	28,697	28,697
Dinner to Your Door	-	85,323	85,323
Caring for the Carer	-	32,060	32,060
General Core Activities	918	66,773	67,691
Total	15,718	215,024	230,742
Net gains/(losses) on investments	(100)	-	(100)
NET INCOME/(EXPENDITURE)	(15,355)	11,293	(4,062)
Transfers between funds	(14,058)	14,058	-
Net movement in funds	(29,413)	25,351	(4,062)
RECONCILIATION OF FUNDS			
Total funds brought forward	119,441	166,138	285,579
TOTAL FUNDS CARRIED FORWARD	90,028	191,489	281,517

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 October 2024 and 30 September 2025	6,904	47,482	54,386
DEPRECIATION			
At 1 October 2024	6,638	47,482	54,120
Charge for year	89	-	89
At 30 September 2025	6,727	47,482	54,209
NET BOOK VALUE			
At 30 September 2025	177	-	177
At 30 September 2024	266	-	266

continued...

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Trade debtors	222	2,016

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Trade creditors	644	2,729
Accrued expenses	2,041	2,040
	2,685	4,769

11. MOVEMENT IN FUNDS

	At 1.10.24	Net movement in funds	Transfers between funds	At 30.9.25
	£	£	£	£
Unrestricted funds				
General fund	90,028	-	84,749	174,777
Core work	-	(24,812)	24,812	-
HUB Core costs	-	51,329	(44,692)	6,637
Caring for the Carer - Core	-	65,316	(65,316)	-
	90,028	91,833	(447)	181,414
Restricted funds				
Dinner to your Door	-	(4,317)	4,317	-
Bridge Over Troubled Water	3,086	-	(3,086)	-
National Lottery Community Fund	723	-	(723)	-
Art 'n Blether	-	8,162	(4,877)	3,285
Core Funding Restricted	10,546	(8,000)	(2,574)	(28)
Caring for the Carer	97,054	(38,032)	6,506	65,528
Green Health	321	-	4,136	4,457
Hub Core Costs	22,527	(23,013)	486	-
Third Sector	53,016	(11,552)	428	41,892
Cost of Living	2,339	-	(2,339)	-
Anne Duchess of Westminster	1,877	(1,877)	-	-
Youth Restricted	-	25,236	(1,827)	23,409
	191,489	(53,393)	447	138,543
TOTAL FUNDS	281,517	38,440	-	319,957

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core work	11,378	(36,190)	(24,812)
HUB Core costs	60,975	(9,646)	51,329
Caring for the Carer - Core	65,316	-	65,316
	137,669	(45,836)	91,833
Restricted funds			
Dinner to your Door	115,224	(119,541)	(4,317)
Art 'n Blether	11,638	(3,476)	8,162
Core Funding Restricted	-	(8,000)	(8,000)
Caring for the Carer	-	(38,032)	(38,032)
Hub Core Costs	-	(23,013)	(23,013)
Third Sector	3,949	(15,501)	(11,552)
Anne Duchess of Westminster	-	(1,877)	(1,877)
Youth Restricted	39,278	(14,042)	25,236
	170,089	(223,482)	(53,393)
TOTAL FUNDS	307,758	(269,318)	38,440

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	119,441	(15,355)	(14,058)	90,028
Restricted funds				
Dinner to your Door	-	(10,390)	10,390	-
Bridge Over Troubled Water	3,086	-	-	3,086
National Lottery Community Fund	723	-	-	723
Art 'n Blether	-	281	(281)	-
Core Funding Restricted	25,710	(19,113)	3,949	10,546
Caring for the Carer	63,806	33,248	-	97,054
Green Health	321	-	-	321
Hub Core Costs	14,689	7,838	-	22,527
Third Sector	55,373	(2,357)	-	53,016
Cost of Living	2,430	(91)	-	2,339
Anne Duchess of Westminster	-	1,877	-	1,877
	166,138	11,293	14,058	191,489
TOTAL FUNDS	285,579	(4,062)	-	281,517

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	463	(15,718)	(100)	(15,355)
Restricted funds				
Dinner to your Door	74,933	(85,323)	-	(10,390)
Art 'n Blether	2,452	(2,171)	-	281
Core Funding Restricted	24,371	(43,484)	-	(19,113)
Caring for the Carer	65,308	(32,060)	-	33,248
Hub Core Costs	36,535	(28,697)	-	7,838
Third Sector	12,718	(15,075)	-	(2,357)
Cost of Living	-	(91)	-	(91)
Anne Duchess of Westminster	10,000	(8,123)	-	1,877
	226,317	(215,024)	-	11,293
TOTAL FUNDS	226,780	(230,742)	(100)	(4,062)

continued...

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.25 £
Unrestricted funds				
General fund	119,441	(15,355)	70,691	174,777
Core work	-	(24,812)	24,812	-
HUB Core costs	-	51,329	(44,692)	6,637
Caring for the Carer - Core	-	65,316	(65,316)	-
	119,441	76,478	(14,505)	181,414
Restricted funds				
Dinner to your Door	-	(14,707)	14,707	-
Bridge Over Troubled Water	3,086	-	(3,086)	-
National Lottery Community Fund	723	-	(723)	-
Art 'n Blether	-	8,443	(5,158)	3,285
Core Funding Restricted	25,710	(27,113)	1,375	(28)
Caring for the Carer	63,806	(4,784)	6,506	65,528
Green Health	321	-	4,136	4,457
Hub Core Costs	14,689	(15,175)	486	-
Third Sector	55,373	(13,909)	428	41,892
Cost of Living	2,430	(91)	(2,339)	-
Youth Restricted	-	25,236	(1,827)	23,409
	166,138	(42,100)	14,505	138,543
TOTAL FUNDS	285,579	34,378	-	319,957

continued...

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	463	(15,718)	(100)	(15,355)
Core work	11,378	(36,190)	-	(24,812)
HUB Core costs	60,975	(9,646)	-	51,329
Caring for the Carer - Core	65,316	-	-	65,316
	138,132	(61,554)	(100)	76,478
Restricted funds				
Dinner to your Door	190,157	(204,864)	-	(14,707)
Art 'n Blether	14,090	(5,647)	-	8,443
Core Funding Restricted	24,371	(51,484)	-	(27,113)
Caring for the Carer	65,308	(70,092)	-	(4,784)
Hub Core Costs	36,535	(51,710)	-	(15,175)
Third Sector	16,667	(30,576)	-	(13,909)
Cost of Living	-	(91)	-	(91)
Anne Duchess of Westminster	10,000	(10,000)	-	-
Youth Restricted	39,278	(14,042)	-	25,236
	396,406	(438,506)	-	(42,100)
TOTAL FUNDS	534,538	(500,060)	(100)	34,378

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

Dementia Friendly Communities Ltd
Trading as Connecting Communities

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	13,594	2,978	16,572	12,711
Charitable activities				
Fees and Income stream	7,603	7,922	15,525	10,885
Meals	-	80,417	80,417	73,571
Grants	116,472	78,772	195,244	129,613
	124,075	167,111	291,186	214,069
Total incoming resources	137,669	170,089	307,758	226,780
EXPENDITURE				
Other trading activities				
Bad debts	-	-	-	14,800
Charitable activities				
Wages	30,729	133,990	164,719	135,976
Rent	1,532	6,563	8,095	3,630
Telephone	493	710	1,203	1,325
Postage and stationery	59	229	288	1,031
Advertising	350	584	934	1,435
Sundries	3,978	529	4,507	4,512
Other project expenses	923	260	1,183	(1,228)
Office costs	692	1,783	2,475	2,128
Operational costs	3,080	45,576	48,656	46,671
Professional fees	250	-	250	4,572
Training	-	894	894	298
Travel	-	32,364	32,364	5,331
Depreciation - fixtures & fittings	89	-	89	89
Depreciation - motor vehicles	-	-	-	6,657
	42,175	223,482	265,657	212,427
Support costs				
Finance				
Bank charges	913	-	913	557

Dementia Friendly Communities Ltd
Trading as Connecting Communities

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
Finance				
Governance costs				
Accountancy fees	2,748	-	2,748	2,958
Total resources expended	45,836	223,482	269,318	230,742
Net (expenditure)/income before gains and losses	91,833	(53,393)	38,440	(3,962)
Realised recognised gains and losses				
Realised gains/(losses) on fixed asset investments	-	-	-	(100)
Net (expenditure)/income	91,833	(53,393)	38,440	(4,062)