

GORDON DEMENTIA SERVICES SCIO

CHARITY NUMBER SC020441

PERIOD ENDED 31ST DECEMBER 2019

SC020441.2020.1

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Period start date							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2019		31	12	2019

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

GORDON DEMENTIA SERVICES SCIO	
SC020441	
<div style="background-color: black; width: 100px; height: 40px;"></div>	
Postcode	<div style="background-color: black; width: 80px; height: 15px;"></div>

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Date accepted for or resigned	Name of person (or body) entitled to appoint or displace (if any)
1	<div style="background-color: black; width: 150px; height: 40px;"></div>	Chair	
2	<div style="background-color: black; width: 150px; height: 40px;"></div>	Secretary	
3	<div style="background-color: black; width: 150px; height: 40px;"></div>		
4	<div style="background-color: black; width: 150px; height: 40px;"></div>		
5	<div style="background-color: black; width: 150px; height: 40px;"></div>		
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10			
11			
12			
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14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Date started / if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

As per Constitution.

Objectives and activities

Charitable purposes

The philosophy of care is to offer a range of social, recreational and educational opportunities to people with dementia which will promote independence, provide stimulation, promote social inclusion, provide support and care where needed, support the meeting of personal goals and aspirations, and offer respite for carers.

Summary of the main activities in relation to these objects

Daily activities are designed to meet the needs of individual Service Users by implementing a person centred approach and involving the Service User, carers and staff

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The charity continued to provide day care services for those with dementia until the end of 2019, tailoring its approach to its service users to ensure that they receive support and above all, an enjoyable time while they attend.

Unfortunately the number of service users has continued to decline and it has been decided to cease operations at the end of 2019 as it would not be possible to continue after that point and stay solvent.

GDS has provided an excellent quality of care, staffing and management during the year and the staff managed to continue to provide great care under difficult circumstances.

Financial review

Brief statement of the charity's policy on reserves

The Reserves are monitored on a monthly basis. The charity aims to maintain a reserve sufficient to cover at least three months running costs in the event of a major income failure or other operating problem. Any surplus monies will be reinvested in the charity for staff training, Information Technology, activities for Service Users etc

It was decided to cease operations before the charity developed a deficit.

Details of any deficit

The financial position is under constant scrutiny, costs are closely controlled and fund raising remains a priority.

Donated facilities and services (if any)



APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	7th July 2021	

GORDON DEMENTIA SERVICES SCIO
SC020441

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF GORDON DEMENTIA SERVICES SCIO

REPORT OF THE INDEPENDENT EXAMINER

I REPORT ON THE ACCOUNTS OF THE CHARITY FOR THE PERIOD TO 31ST DECEMBER 2019 WHICH ARE SET OUT ON
PAGES 1 TO 3

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.

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 VIEW GIVEN BY 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
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 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.

NAME :

ADDRESS :

DATE :

GORDON DEMENTIA SERVICES SCIO
CHARITY NUMBER SCO20441

INCOME AND EXPENDITURE

	31-Dec-19	31-Mar-19
INCOME		
Day Care fees- Council	42,731	60,965
Day care fees - private	170	-
Meals	1,361	3,037
Grants	-	880
Garioch Charity Shop	6,000	5,000
Fundraising	370	3,340
General donations	6,141	5,564
Gift Aid	15	180
Training	-	270
Loan from trustee	3,000	
Deposit interest		
	<u>59,788</u>	<u>79,236</u>
EXPENDITURE		
Wages	65,713	77,030
Pension Contributions	2,632	1,589
Training	-	1,131
Daily food and consumables	4,110	7,576
Transport	1,370	689
Musical Entertainment	-	430
Activities, outings & games	-	-
Staff entertaining	59	77
Care Inspectorate	-	1,711
Day Care Fees - repayment	-	-
Utilities	4,956	5,961
Insurance	1,526	1,745
Telephone and internet	726	837
Equipment & furnishings	-	-
Repairs & maintenance	-	-
Cleaning	181	24
Accountancy fees	1,260	1,230
HR Consultancy	1,476	1,170
Stationery & postage	166	282
Advertising	-	-
Donations	50	45
Disclosure costs	75	75
Sundry expenses	1,730	4,839
	<u>86,029</u>	<u>106,441</u>
SURPLUS/(DEFICIT) FOR YEAR	<u>(26,241)</u>	<u>(27,205)</u>

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CHARITY NUMBER SCO20441

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BALANCE SHEET AS AT 31 DECEMBER 2019

	31/12/2019	31/03/2019
Bank and cash balances	5449	31690
Total Funds	<u>5449</u>	<u>31690</u>
Opening funds	31690	58895
Net outgoing resources	-26241	-27205
Total funds	<u>5449</u>	<u>31690</u>

All funds are unrestricted funds

The accounts are approved by the Board of Trustees on

Treas

Trust

8th July 2021

GORDON DEMENTIA SERVICES SCIO
CHARITY NUMBER SC020441

STATEMENT OF FINANCIAL ACTIVITIES
PERIOD ENDED 31ST DECEMBER 2019

		31/12/2019	31/12/2019
		£	£
<u>INCOMING RESOURCES</u>	NOTE	<u>UNRESTRICTED</u>	<u>TOTAL</u>
		<u>FUNDS</u>	
		£	£
GROSS RECEIPTS FROM TRADING	2	50,262	50,262
DONATIONS AND FUNDRAISING	2	9,526	9,526
NON TRADING INCOME			0
TOTAL INCOMING RESOURCES		59,788	59,788
<u>RESOURCES EXPENDED</u>			
COST OF CHARITABLE ACTIVITIES	3	81,920	81,920
COST OF TRADING	3	4,110	4,110
TOTAL RESOURCES EXPENDED		86,030	86,030
NET INCOMING/(OUTGOING) RESOURCES		-26,242	-26,242
OPENING FUNDS		31,690	31,690
CLOSING FUNDS		<u>5,448</u>	<u>5,448</u>

GORDON DEMENTIA SERVICES SCIO
CHARITY NUMBER SC020441
NOTES TO THE ACCOUNTS
AS AT 31ST DECEMBER 2019

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NOTE 3 ANALYSIS OF RESOURCES EXPENDED

COST OF CHARITABLE ACTIVITIES	68,345
WAGES	
UTILITIES	181
CLEANING EXPENSES	1,730
SUNDRY EXPENSES	1,260
ACCOUNTANCY FEES	
ENTERTAINMENT	
TRAINING	1,526
INSURANCE	166
STATIONERY & POSTAGE	
CARE INSPECTORATE	726
TELEPHONE	59
STAFF NIGHT OUT	1,476
HR CONSULTANCY	50
DONATIONS	1,370
TRANSPORT	75
DISCLOSURE COSTS	4,956
RENT	
<u>COSTS OF TRADING</u>	<u>81,920</u>
<u>DAILY CONSUMABLES</u>	<u>4,110</u>

ALL RESOURCES EXPENDED ARE UNRESTRICTED

NOTE 4 PAID EMPLOYEES

GROSS WAGES & EMPLOYERS NIC	68,345
	<u>68,345</u>

NOTE 5 TRANSACTIONS WITH RELATED PARTIES

DURING THE YEAR THERE WERE NO TRANSACTIONS WITH RELATED PARTIES

NOTE 1 ACCOUNTING POLICIES

BASIS OF ACCOUNTING

THESE ACCOUNTS HAVE BEEN PREPARED UNDER THE HISTORICAL COST CONVENTION

INCOMING RESOURCES

THESE ARE INCLUDED IN THE ACCOUNTS WHEN THE CHARITY BECOMES ENTITLED TO THE RESOURCES

NOTE 2 GROSS RECEIPTS FROM TRADING

		<u>£</u> <u>2019</u>
ABERDEENSHIRE COUNCIL FEES	42,731	
DAILY FEES	1,531	
GARIOCH CHARITY SHOP	6000	
TRAINING	0	50,262
		<u>50,262</u>

DONATIONS AND FUNDRAISING

DONATIONS	6,156
FUNDRAISING	370
LOAN FROM TRUSTEE	3,000
	<u>9,526</u>

ALL INCOMING RESOURCES ARE UNRESTRICTED