

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	28	July	2023	To	27	July	2024

Reference and administration details

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

Dementia Arts Trust
Renamed from Little Art School Trust
SC045848

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

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Founder		
2	Founder / Chair		
3	Treasurer		
4	Secretary		
5	Trustee		
6			
7			
8			
9			
10			
11			
12			
13			
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	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Dementia Arts Trust is an Unincorporated Association. It replaced The Little Art School Trust, was split to create the Dementia Arts Trust and the Little Art Stars (SC050412). This was founded by [REDACTED] and [REDACTED]. The Dementia Arts Trust is administered in accordance with its Constitution.

Trustee recruitment and appointment

The Trustee team was restructured to recognise people's ability to contribute in light of the prior to years and the impact upon the individuals and the activities by the Covid pandemic. Previous Trustees have been moved into advisory roles to enable us to retain their skills and knowledge. The core team of Trustees has been focused on survival and re-growth.

Appointment and removal of board members is detailed in the constitution.

Objectives and activities

Charitable purposes

To provide life enhancing, structured art classes to people living with Dementia, their carers and those who are isolated within the community. The classes are designed and tested to support cognitive function, to aid with social interaction and to create a sense of community.

Summary of the main activities in relation to these objects

Our primary product is Art in a Suitcase "AIAS" which takes all the relevant materials into care homes and community settings to enable our trained staff and volunteers to rollout our classes.

We have and will continue to expand the number of care homes and community classes that we can attend on a monthly basis, as well as recruit and train the appropriate staff.

We are looking at updating our webpage to make it more interactive and include more blogs and podcasts, which engage with partners and the community.

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Achievements and performance

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

We have continued to develop an individual and group tool which allows care homes and family to reminisce and uses our structured art classes to stimulate conversation and activities. This is now being rolled out via local groups and care homes. We are actively working with a variety of community groups and the NHS to roll out our therapeutic classes to a wider audience, including those dealing with isolation, terminal illness and recuperating from illness.

Financial review

Brief statement of the charity's policy on reserves

The charity has a reserves policy of sufficient unrestricted funds to cover three months operating costs, based upon an average operating cost of the prior 12 months. This amount is reviewed monthly, and any risks / concerns are flagged to the Trustee board. There has been no requirement to flag anything during this period.

Details of any deficit

Donated facilities and services (if any)

We are provided with free space within a community organisation in Kilmarnock to support their Dementia Programme.

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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)	<div></div>	
Full name(s)		
Position (e.g. Chair)		
	Chair / Founder	Founder / Trustee
Date	17/03/2025	17/03/2025



Dementia Arts Trust

SC045848

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	28	July	2023		27	July	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	6,571				6,571	7,908
Legacies	-				-	-
Grants	1,000				1,000	-
Receipts from fundraising activities	3,044				3,044	1,383
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	926				926	699
	-				-	-
A1 Sub total	11,541	-	-	-	11,541	9,990
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	11,541	-	-	-	11,541	9,990
A3 Payments						
Expenses for fundraising activities	1,876				1,876	1,307
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	16,172				16,172	13,449
Grants and donations					-	-
Governance costs:						
Audit / independent examination	650				650	600
Preparation of annual accounts	650				650	510
Legal costs					-	-
Other	586				586	43
						-
A3 Sub total	19,934	-	-	-	19,934	15,909
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	19,934	-	-	-	19,934	15,909
Net receipts / (payments)	(8,393)	-	-	-	(8,393)	(5,919)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(8,393)	-	-	-	(8,393)	(5,919)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	16,103				16,103	22,022
	Surplus / (deficit) shown on receipts and payments account	(8,393)				(8,393)	(5,919)
						-	
						-	
	Cash and bank balances at end of year	7,710	-	-	-	7,710	16,103
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year +
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	PC	All	312	2	3
	Printer	All	137	1	2
	Furniture	All	125	2	4
	Phone	All	100	1	2
	Case	All	35	1	1
	Chairs	All	200	25	50
	Laptop	All	500	125	250
	Laptop	All	174	87	174
		Total	1,583	243	486

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

17 March 2025

17 March 2025

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) 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. During this accounting period all funds were donated and unrestricted or fundraised by the charity and also unrestricted.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Dementia Arts Trust

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
CAF / Amazon	573				573	606
Company Donation	-				-	1,855
Kindness & Co	596				596	1,400
Community Group Donation	1,232				1,232	315
Refund	506				506	
Just Giving	3,664				3,664	3,732
Total	6,571	-	-	-	6,571	7,908
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
SAC Grant	1,000		1,000	-
			-	
			-	
			-	
Total	1,000	-	1,000	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Paid Classes	926				926	699
					-	
					-	
					-	
					-	
					-	
					-	
Total	926	-	-	-	926	699
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
AIAS Classes	13,081				13,081	9,605
Office Expenses	1,254				1,254	1,042
Ops / Core / Marketing	1,837				1,837	2,802
					-	
					-	
					-	
					-	
					-	
Total	16,172	-	-	-	16,172	13,449
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Events	Unrestricted fund 2 - enter name of fund below Donations	Unrestricted fund 3 - enter name of fund below Just Giving	Unrestricted fund 4 - enter name of fund below Chargeable Classes	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations		2,907	3,664		6,571	7,908
Legacies					-	-
Grants		1,000			1,000	-
Receipts from fundraising activities	3,044				3,044	1,383
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities				926	926	699
Sub total	3,044	3,907	3,664	926	11,541	9,990
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,044	3,907	3,664	926	11,541	9,990
Payments						
Expenses for fundraising activities	1,876				1,876	1,296
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities		8,409	7,763		16,172	13,208
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination				650	650	600
Preparation of annual accounts				650	650	323
Legal costs					-	-
Other				586	586	295
Sub total	1,876	8,409	7,763	1,886	19,934	15,722
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,876	8,409	7,763	1,886	19,934	15,722
Net receipts / (payments)	1,168	(4,502)	(4,099)	(960)	(8,393)	(5,732)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,168	(4,502)	(4,099)	(960)	(8,393)	(5,732)

Nature and purpose of funds

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

DEMENTIA ARTS TRUST

Registered charity number

SC045848

On the accounts of the charity for the period

Period start date

Day Month Year
01 08 2023

to

Period end date

Day Month Year
31 07 2024

Set out on pages

(remember to include the page numbers of additional sheets)

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 (as amended). 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 2006 Accounts 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 9 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

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. Set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose