

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period								
Period start date			Period end date					
From	Day	Month	Year	To	Day	Month	Year	
	1 st	Mar	2024		28 th	Feb	2025	

Reference and administration details

Charity name	Day Activities Support Association
Other names charity is known by	
Registered charity number	SC047084
Charity's principal address	

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			
2			
3			
4			
5			
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 charity is governed by a Constitution, which complies with the guidelines issued by OSCR (Office of the Scottish Charity Regulator).

Trustee recruitment and appointment

Recruitment and appointment of trustees complies with the OSCR guidelines. Candidates for new trustees are nominated to the existing board of trustees, and the new trustees are appointed if there is a majority vote at a board meeting. The position of all the trustees is confirmed by the members at each Annual General Meeting, at which time members can nominate new trustees if they wish.

Objectives and activities

Charitable purposes

The charity supports people with learning disabilities in the Central Aberdeenshire area, who use day care services provided by Aberdeenshire Council. The charity finances and supports social activities for these people, and finances the purchase of special equipment and services not provided by Aberdeenshire Council. Our organisation also provides support and encouragement to the carers of people with learning disabilities. The objective of the charity is to improve the lives of people with learning disabilities, and to help them to achieve their full potential.

Summary of the main activities in relation to these objects

The charity's main activities are funding the following, as applicable:

- An annual Christmas party for people with learning disabilities.
- Various projects at the Pitscurry facility for people with learning disabilities.
- Provision of various items of equipment for other day care centres.

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Achievements and performance

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

During the financial period, the main achievements of the charity have been:

- Funding of £298.34 was provided for two exercise bikes for the Port Road day centre.
- A fundraising campaign raised a net amount of £21,245.86 for the upgrade of the multi-sensory room at the Port Road day centre.
- A contribution of £5,000.00 was made towards the cost of the new bakery project at the Pitscurry day centre.
- A contribution of £778.05 was made towards the cost of the annual Christmas party for service users and staff at the day centres.

Financial review

Brief statement of the charity's policy on reserves

The charity has an unrestricted fund, and a number of restricted funds. The restricted funds are created for specific projects, and are usually funded by grants or by specific fundraising activities. The unrestricted fund covers the charity's running costs, and also covers projects that do not have their own restricted fund.

The charity's policy is that the unrestricted fund should always have a reserve of at least £5,000, in order to cover any unexpected costs.

Details of any deficit

None.

Donated facilities and services (if any)

None.

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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)

Full name(s)

Position (e.g. Chair)

TREASURER

Date

17/04/25

DAY ACTIVITIES SUPPORT ASSOCIATION

SC047084



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	March	2024		28th	February	2025

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	46				46	52
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	564	22,117			22,681	450
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	610	22,117	-	-	22,728	502
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	610	22,117	-	-	22,728	502
A3 Payments						
Expenses for fundraising activities	60	871			931	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	6,076				6,076	5,701
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	6,136	871	-	-	7,008	5,701
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,136	871	-	-	7,008	5,701
Net receipts / (payments)	(5,526)	21,246	-	-	15,720	(5,199)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(5,526)	21,246	-	-	15,720	(5,199)

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	26,903	-			26,903	32,102
	Surplus / (deficit) shown on receipts and payments account	(5,526)	21,246			15,720	(5,199)
						-	
						-	
	Cash and bank balances at end of year	21,377	21,246	-	-	42,623	26,903
	(Agree balances with receipts and payments account(s))						

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

	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

17/04/25

Section C Notes to the Accounts

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

Please refer to the analysis of funds worksheets.

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)

C3b Trustee remuneration - details

Authority under which paid

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

DAY ACTIVITIES SUPPORT ASSOCIATION

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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 £
Miscellaneous	46				46	52
					-	-
					-	-
					-	-
Total	46	-	-	-	46	52

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
			-	-
			-	-
			-	-
Total	-	-	-	-

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 £
					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	-

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 £
Contribution towards outdoor gym equipment	-				-	5,000
Contribution to Christmas party	778				778	701
Purchase of two exercise bikes for Port Road centre	298				298	-
Contribution to new bakery project at Pitscurry	5,000				5,000	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	6,076	-	-	-	6,076	5,701

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Additional analysis (2)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Restricted fund 5 - enter name of fund below	Total restricted funds	Total restricted funds last period
Upgrade of Multi Sensory Room							
Receipts							
Donations						-	-
Grants						-	-
Receipts from fundraising activities	22,117					22,117	-
Gross trading receipts						-	-
Income from investments other than land and buildings						-	-
Rents from land & buildings						-	-
Gross receipts from other charitable activities						-	-
Sub total	22,117	-	-	-	-	22,117	-
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	-
Proceeds from sale of investments						-	-
Sub total	-	-	-	-	-	-	-
Total receipts	22,117	-	-	-	-	22,117	-
Payments							
Expenses for fundraising activities	871					871	-
Gross trading payments						-	-
Investment management costs						-	-
Payments relating directly to charitable activities						-	3,103
Grants and donations						-	-
Governance costs:						-	-
Audit / independent examination						-	-
Preparation of annual accounts						-	-
Legal costs						-	-
Sub total	871	-	-	-	-	871	3,103
Payments relating to asset and investment movements							
Purchases of fixed assets						-	-
Purchase of investments						-	-
Sub total	-	-	-	-	-	-	-
Total payments	871	-	-	-	-	871	3,103
Net receipts / (payments)	21,246	-	-	-	-	21,246	(3,103)
Transfers to / (from) funds						-	-
Surplus / (deficit) for year	21,246	-	-	-	-	21,246	(3,103)
Funds brought forward from previous years	-	-	-	-	-	-	3,103
Closing Funds Available	21,246	-	-	-	-	21,246	-

Nature and purpose of funds

Upgrade of Multi-Sensory Room - is money raised for upgrading and extending the multi-sensory room at the Port Road day centre.

APPENDIX 3

Scottish Charity Regulations

Independent examiner's report on the accounts

v2

Report to the
trustees/members of

Day Activities Support Association

Registered charity
number

SC047084

On the accounts of the
charity for the period

Period start date

Day Month Year
1st Mar 2024

to

Period end date

Day Month Year
28th Feb 2025

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 view to be reached.

Signed
Name

Date: 1-4-25

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

Address:

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

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