

***FINANCIAL STATEMENTS***

**Dementia Friendly Prestwick  
Annual Report and Unaudited Financial Statements  
for the financial year ended 31 July 2025**

**Parris & McNally Ltd  
6 Crofthead Road,  
Prestwick  
KA9 1HW  
GB**

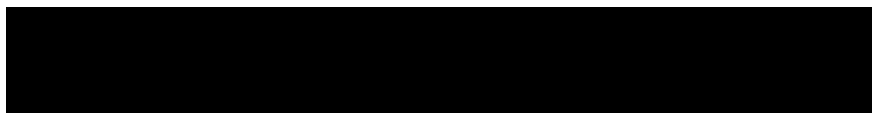
**Charity Number: SC048538**

## **Dementia Friendly Prestwick**

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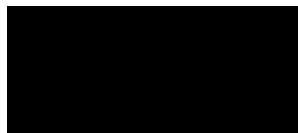
**Dementia Friendly Prestwick**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**



**Charity Number in Scotland**

SC048538

**Registered Office and Principal Address**



**Independent Examiner**

Parris & McNally Ltd  
6 Crofthead Road,  
Prestwick  
KA9 1HW  
GB

# **Dementia Friendly Prestwick**

## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 July 2025

The financial statements are prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

The Trustees' Report contains the information required to be provided in a Trustees' Annual Report under the Charities SORP. The trustees of the charity are charity trustees for the purposes of charity law and, under the charity's constitution, are known as members of the board of trustees.

In this report the trustees of Dementia Friendly Prestwick present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 July 2025.

As a Scottish Charitable Incorporated Organisation (SCIO), the charity prepares its annual report and financial statements in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Charities SORP (FRS 102).

### **Principal Activity**

Providing community-based support, activities and inclusion initiatives for people living with dementia and their carers in Prestwick.

### **Review of Activities, Achievements and Performance**

Trustee Report from Meeting Centre Manager, Julie Twaddell

The aims of Dementia Friendly Prestwick are:

- To advance the promotion of health within Prestwick with particular reference to those living with dementia and their carers
- To promote the human rights of those living with dementia and their carers in Prestwick so that they have equal ability to participate in the life and work of the town
- To address the needs of those living with dementia and their carers living in Prestwick with reference to their disability and related financial hardship

How our Meeting Centre addresses these aims:

- We host weekly "Health Walks" which are dementia friendly, and open to all in our community. Our volunteer Walk Leaders are trained by South Ayrshire Council's Thriving Communities team, and we are part of Walking Scotland's network. This year we've seen the number of people walk with us increase, and we regularly have 20-25 people join us. Inside the club, we encourage our members (who all have a diagnosis of dementia) to exercise safely, and in fun, engaging ways. Our armchair yoga to popular music is a very popular activity, and this year we had pupils from the local secondary school join us for some sessions. We secured two sources of funding for music - specific projects, which enabled us to provide regular live music events for our members throughout the year, and to buy percussion instruments. Our club has a dance floor and we aim to get people moving regularly, whatever their physical abilities are. For people's good mental health, we have created space for peer support to flourish. Family, friends and carers continue to get the benefit of our Carers' Corner, which is a relaxed space for people to talk in a safe, supportive environment. This year we had guest speakers from a number of allied health professionals and from Social Services, who could signpost people to other support.
- We support people's human rights to engage with, and contribute to, their communities. For example, South Ayrshire Health and Social Care Partnership visited our club, and consulted directly with our members and their families on their post diagnostic dementia support paper. We have created a space for stakeholder organisations to easily engage with people with lived experience of dementia, and local services. And we make our club open to the public on a regular basis, to help remove the stigma that can still exist around dementia, and to promote accessibility within our community.
- There is no other club like ours in Ayrshire, and people tell us all the time how we're "a lifesaver". We support people with early to moderate dementia, their families, friends and carers. Our flexible approach suits the needs of our members, and we have helped keep people living independently at home for longer. For some people, we've helped the transition into care homes when they needed additional support, and continued to offer support to their families. Our membership fee is £15 per day, which includes lunch and refreshments throughout the day. We wouldn't allow financial hardship to preclude membership, and this is in our constitution.

Some of the community fundraising that happened this year involved tremendous feats of endurance. Several people completed the Kiltwalk Challenge to raise funds for us - wearing purple and yellow tutus (our charity's colours). And one brave volunteer took on the "Chase the Sun" challenge, cycling from Whitley Bay on the east coast of Scotland to Ayr, from sunrise to sunset, 200 miles in 15 hours. We appreciate all the efforts local people made for us this year.

We try our utmost to ensure our members can keep coming to our Meeting Centre, managing their changing/increasing

## **Dementia Friendly Prestwick**

# **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 July 2025

needs. We keenly feel a responsibility for helping to keep people living independently at home for as long as is possible (if that's their wish) because there is a lack of provision for day services that cater for people with more advanced dementia. We know that some members have moved into care homes because additional services haven't been available, which could have supported them longer at home. This is a constant challenge.

In April, we had the honour of being invited to speak at Meeting Centres Scotland's AGM. National and international delegates came together, and we presented the range of activities we provide in Prestwick that engage with the skills and interests of our members and their families. As a demonstration, we delivered an arm chair yoga session which went down a storm.

When we gather feedback from our members and their families, we see the strength and support people get from us, and from one another. People who come to the club call us a "safe space", "daily respite", "a lifeline". Even when their cared-for loved one dies, we get regular visits from their families. Some have joined our posse of volunteers, and are our loudest cheerleaders. Here is the story of one, in his own words: [REDACTED]

## **Prestwick Meeting Centre, from Dementia Friendly Prestwick**

### **A Carer's Story, by [REDACTED]**

I shall start by stating that DFP (Dementia Friendly Prestwick) is, in my opinion a vital part of the way that people affected by this condition can come safe along and enjoy the result of the effort that the staff put in. I highlighted the word Friendly and I make no apologies for this as it is the main reason that people firstly want to arrive at the start of the day and secondly don't want to leave at the end of the day. A common reply when told that their taxi is there is "Oh no!". That is music to the staff's ears and a testament to the work which they put in.

My wife was diagnosed with dementia in February 2020 having retired in March 2017 from a position as an office manager of an international access company [REDACTED] was my life.

We met in London in 1976, married in 1977, had my daughter in 1978 and my son in 1979. People say "If you remember the 70's you weren't there". I was there and I will never forget them.

After the diagnosis we moved to Ayr in June 2021 as [REDACTED] always loved the seaside. As her condition worsened in 2022 it was becoming more and more stressful for me to look after her properly and I set out to check the various options available in the region. Having tried several places I was told about Prestwick Meeting Centre (in the RAFA Club) from our CPN [REDACTED] who held a class there every Wednesday.

On November 2022 I arrived in the car park at RAFA and met [REDACTED] for the first time as [REDACTED] was refusing to come in. These car park meetings continued for 3 weeks until [REDACTED] coaxed her to just come in for 5 minutes and have a look about. We managed to get my wife into the club in January 2023 and both of our lives changed for the better immediately. [REDACTED] loved it. From January to June we visited every available day and I had never seen

her so happy. She was her old self when we were there dancing and laughing.

[REDACTED] passed away in July 2023 and I was devastated. We had been together for 47 years.

I left Scotland in August 2023 and went abroad to stay with my son. I returned 6 months later in February 2024. My intention was to stay for one week as I had a return ticket to Spain and an apartment in the Costa Del Sol. I went to DFP in February to say goodbye to everyone. I am still here every Monday to Wednesday every week.

That is the effect this club had on me personally which is why I have no problem in recommending it to

anyone who has this awful condition which affects everyone involved with it. I shall finish by saying that DFP changed my life as I was heading nowhere.

I will also never forget what they did for my wife. She smiled again `

PS I can't think of a better "Centre of Excellence"

[REDACTED]  
Aug 15th 2024

# Dementia Friendly Prestwick TRUSTEES' ANNUAL REPORT

for the financial year ended 31 July 2025

## Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

## Restricted Funds

Below is a review of the movement of restricted funds in the year (SAC grants were for entertainment programs).

Restricted Funds Overview	Balance August 2024	Funds in	Funds out	Balance July 2025
Life Changes Trust	5,878.00	-	5,878.00	-
South Ayrshire Council - YPI	-	500.00	500.00	-
South Ayrshire Council - Participatory Budgeting	-	3,000.00	3,000.00	-
<b>Total</b>	<b>5,878.00</b>	<b>3,500.00</b>	<b>9,378.00</b>	<b>-</b>

## Results

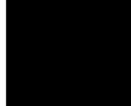
At the end of the financial year the charity has assets of £33,677 (2024 - £68,542) and liabilities of £2,700 (2024 - £9,602). The net assets of the charity have decreased by £(27,963).

## Reserves Position and Policy

The trustees aim to maintain unrestricted reserves at a level that supports the charity's operational stability and ability to respond to unexpected financial pressures. At 31 July 2025, the charity held unrestricted reserves of £30,977. The trustees consider this level adequate for current activities, while recognising the need to continue strengthening reserves where possible to support future service delivery. The reserves policy is reviewed annually to ensure it remains appropriate to the charity's financial position, risks and commitments.

## Trustees

The trustees who served throughout the financial year, except as noted, were as follows:



In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Dementia Friendly Prestwick subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 05/01/26 and signed on its behalf by:



Trustee



# **Dementia Friendly Prestwick**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 July 2025

The trustees are responsible for preparing the financial statements in accordance with applicable charity law and regulation.

Scottish charity law requires the trustees to prepare financial statements for each financial year in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and the Charities SORP (FRS 102). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the financial position of the charity and of its incoming resources and application of funds for the period.

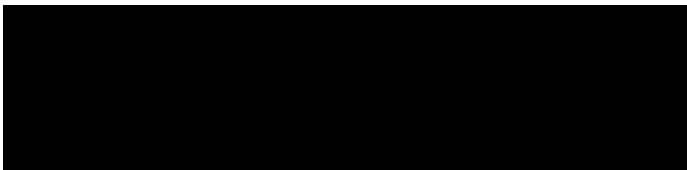
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy the financial position of the charity at any time, and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

**Approved by the Board of Trustees on 05/01/26 and signed on its behalf by:**



**Trustee**

## **Dementia Friendly Prestwick**

# **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF DEMENTIA FRIENDLY PRESTWICK**

We have examined the financial statements of the charity for the financial year ended 31 July 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made to the charity's trustees in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might report to the trustees in accordance with those regulations. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees for our work or for this report.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the 2005 Act and the 2006 Regulations. The trustees consider that an audit is not required for this financial year under Regulation 10(1) of the 2006 Regulations and that an independent examination is appropriate.

It is our responsibility to:

- examine the financial statements as required under section 44(1)(c) of the 2005 Act; and
- state whether any matter has come to our attention which gives cause to believe the requirements of the Act and Regulations have not been met.

### **Basis of independent examiner's report**

Our examination was carried out in accordance with Regulation 11 of the 2006 Regulations. An examination consists of reviewing the accounting records kept by the charity and comparing them with the financial statements presented. It also includes consideration of any unusual items or disclosures and seeking explanations from the trustees where necessary. The procedures undertaken do not provide all the evidence that would be required in an audit; consequently, no opinion is expressed on the financial statements.

### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- the requirements to keep accounting records in accordance with section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 have not been met;
- the financial statements do not accord with those accounting records or fail to comply with Regulation 8 of the 2006 Regulations; or
- there are matters to which, in our opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.



**PARRIS & MCNALLY LTD**

6 Crofthead Road,  
Prestwick  
KA9 1HW  
GB

**Date: 05/01/26**

# Dementia Friendly Prestwick

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 July 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Income</b>							
Donations and legacies	3.1	21,977	3,500	25,477	7,588	-	7,588
Charitable activities							
- Grants from governments and other co-funders	3.2	21,152	-	21,152	13,260	-	13,260
<b>Total income</b>		<b>43,129</b>	<b>3,500</b>	<b>46,629</b>	<b>20,848</b>	<b>-</b>	<b>20,848</b>
<b>Expenditure</b>							
Charitable activities	4.1	59,735	9,378	69,113	40,672	20,697	61,369
<b>Net income/(expenditure)</b>		<b>(16,606)</b>	<b>(5,878)</b>	<b>(22,484)</b>	<b>(19,824)</b>	<b>(20,697)</b>	<b>(40,521)</b>
Transfers between funds		(5,479)	-	(5,479)	72,886	26,575	99,461
<b>Net movement in funds for the financial year</b>		<b>(22,085)</b>	<b>(5,878)</b>	<b>(27,963)</b>	<b>53,062</b>	<b>5,878</b>	<b>58,940</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	11	53,062	5,878	58,940	-	-	-
<b>Total funds at the end of the year</b>		<b>30,977</b>	<b>-</b>	<b>30,977</b>	<b>53,062</b>	<b>5,878</b>	<b>58,940</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

# Dementia Friendly Prestwick

Charity Number: SC048538

## BALANCE SHEET

as at 31 July 2025

		2025	2024
	Notes	£	£
<b>Fixed Assets</b>			
Tangible assets	8	-	1,467
<b>Current Assets</b>			
Cash at bank and in hand		33,677	67,075
<b>Creditors: Amounts falling due within one year</b>	9	(2,700)	(9,602)
<b>Net Current Assets</b>		30,977	57,473
<b>Total Assets less Current Liabilities</b>		30,977	58,940
<b>Funds</b>			
Restricted trust funds		-	5,878
General fund (unrestricted)		30,977	53,062
<b>Total funds</b>	11	30,977	58,940

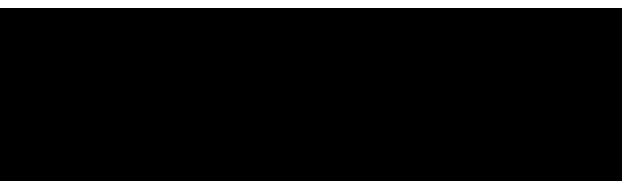
These financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Charities SORP (FRS 102).

As the charity meets the criteria set out in Regulation 10 of the 2006 Regulations, no audit is required for this financial year. An independent examination has been carried out instead, in accordance with section 44(1)(c) of the 2005 Act.

The trustees acknowledge their responsibilities for keeping proper accounting records as required by section 44(1)(a) of the 2005 Act and for preparing financial statements that comply with Regulation 8 of the 2006 Regulations and with the Charities SORP (FRS 102). They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared on the going concern basis and in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland," applying the Charities SORP and the accounting policies set out in Note 2.

**Approved by the Board of Trustees and authorised for issue on 05/01/26 and signed on its behalf by**



Trustee

# **Dementia Friendly Prestwick**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 July 2025

### **1. GENERAL INFORMATION**

Dementia Friendly Prestwick is a Scottish Charitable Incorporated Organisation (SCIO), regulated by the Office of the Scottish Charity Regulator (OSCR). The registered office of the charity is [REDACTED] which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

The charity has presented its Statement of Financial Activities and Balance Sheet in accordance with the Charities SORP (FRS 102), as permitted by the Charities Accounts (Scotland) Regulations 2006. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 July 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### **Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### **Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a

# Dementia Friendly Prestwick

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery - 15% Straight line

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

<b>3. INCOME</b>				
<b>3.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	<u>21,977</u>	<u>3,500</u>	<u>25,477</u>	<u>7,588</u>
<b>3.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Grants from governments and other co-funders:</b>				
Income from charitable activities	<u>21,152</u>	<u>-</u>	<u>21,152</u>	<u>13,260</u>
<b>4. EXPENDITURE</b>				

**Dementia Friendly Prestwick**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

<b>4.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expenditure on charitable activities	-	-	69,113	69,113	61,369
<b>4.2 SUPPORT COSTS</b>			<b>Charitable Activities</b>	<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>	<b>£</b>
Support			69,113	69,113	-
<b>5. ANALYSIS OF SUPPORT COSTS</b>				<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>
Support				69,113	-
<b>6. NET INCOME</b>				<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>
<b>Net Income is stated after charging/(crediting):</b>					
Depreciation of tangible assets				1,467	1,760
<b>7. EMPLOYEES AND REMUNERATION</b>					
The staff costs comprise:				<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>
Wages and salaries				47,214	48,988
<b>8. TANGIBLE FIXED ASSETS</b>					
			<b>Plant and machinery</b>		<b>Total</b>
			<b>£</b>		<b>£</b>
<b>Cost</b>					
At 31 July 2025			8,800		8,800
<b>Depreciation</b>					
At 1 August 2024			7,333		7,333
Charge for the financial year			1,467		1,467
At 31 July 2025			8,800		8,800
<b>Net book value</b>					
At 31 July 2025			-		-
At 31 July 2024			1,467		1,467
<b>9. CREDITORS</b>				<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>				<b>£</b>	<b>£</b>
Trade creditors				2,700	9,602

**Dementia Friendly Prestwick**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2025

**10. RESERVES**

	2025 £	2024 £
At the beginning of the year	58,940	-
Deficit for the financial year	(22,484)	(40,521)
At the end of the year	<u>36,456</u>	<u>(40,521)</u>

**11. FUNDS**

**11.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 August 2023	-	-	-
Movement during the financial year	53,062	5,878	58,940
At 31 July 2024	53,062	5,878	58,940
Movement during the financial year	(22,085)	(5,878)	(27,963)
At 31 July 2025	<u>30,977</u>	<u>-</u>	<u>30,977</u>

**11.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 August 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 July 2025 £
Restricted	5,878	3,500	9,378	-	-
<b>Unrestricted funds</b>					
Unrestricted General	53,062	43,129	59,735	(5,479)	30,977
<b>Total funds</b>	<u>58,940</u>	<u>46,629</u>	<u>69,113</u>	<u>(5,479)</u>	<u>30,977</u>

**11.3 ANALYSIS OF NET ASSETS BY FUND**

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	33,677	(2,700)	30,977
	<u>33,677</u>	<u>(2,700)</u>	<u>30,977</u>

**12. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.



**DEMENTIA FRIENDLY PRESTWICK**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 JULY 2025**

## Dementia Friendly Prestwick

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS OPERATING STATEMENT

for the financial year ended 31 July 2025

	Schedule	2025 £	2024 £
Income		46,629	20,848
Charitable activities and other expenses	1	(69,113)	(61,369)
<b>Net deficit</b>		<b>(22,484)</b>	<b>(40,521)</b>

## Dementia Friendly Prestwick

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 July 2025

	2025 £	2024 £
<b>Expenses</b>		
Wages and salaries	47,214	48,988
Staff training	60	60
Rent payable	16,766	13,029
Insurance	-	348
Travelling and entertainment	-	(4,316)
Consultancy fees	200	1,500
Accountancy	730	-
General expenses	3,096	-
Political donations	(420)	-
Depreciation	1,467	1,760
	<u>69,113</u>	<u>61,369</u>

