

Charity registration number SC053175 (Scotland)

Company registration number 006774

ARBROATH CONNECTIONS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025

ARBROATH CONNECTIONS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Secretary

Senior management

Charity number (Scotland)

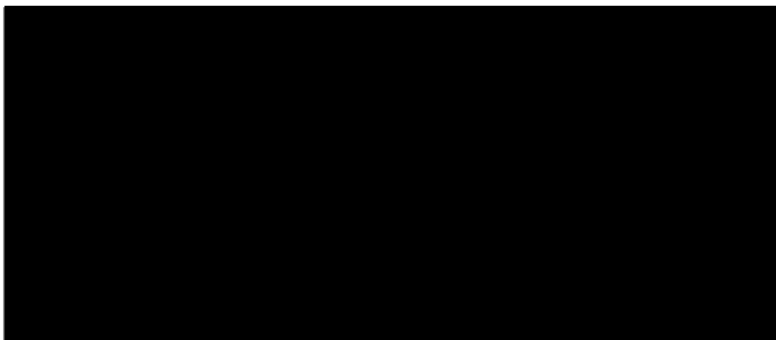
SC053175

Company number

006774

Independent examiner

BK Plus Limited
144 Nethergate
Dundee
DD1 4EB



ARBROATH CONNECTIONS

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ARBROATH CONNECTIONS

A NOTE FROM THE CHAIR OF THE BOARD FOR THE PERIOD ENDED 31 MARCH 2025

I am so proud that we have achieved our first year as an independent charity, and to be in a position to continue to offer our members, their carers and families the support and understanding they deserve. I have first hand experience of the invaluable service offered by Arbroath Connections as my dad was a member. He thoroughly enjoyed his time at the meeting centre. He found he was good at artwork, in fact he found it quite relaxing and therapeutic. He enjoyed the music, dancing, domino competitions and trips to various places. In fact the list is extensive as our staff are very creative and innovative. I think the part he enjoyed most was the friendships he made and the fact he felt listened to and valued as a person. He was treated with respect and was never defined or limited by his dementia diagnosis.

The change in my dad when he first started going to the meeting centre was astonishing and I also received practical and emotional support. It was due to the above mentioned reasons I felt compelled to step up and offer my assistance to protect this very valuable service.

I would also like to take this opportunity to thank our members and their families, our staff and volunteers for sticking with us during our very uncertain beginning which I know was tough for all.



Date: 05/06/2025.

ARBROATH CONNECTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the period ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Arbroath Connections Meeting Centre, is a Scottish Charitable Incorporated Organisation. We offer a place where individuals with mild to moderate dementia, unpaid carers and families can access expert led support, meet people, and take part in a range of fun activities in a warm and friendly environment. Our person-centred approach aims to help individuals and families adjust to the changes living with dementia brings.

Arbroath Connections vision is that those living with dementia in the Arbroath and surrounding areas receive appropriate information and support to enable them to adjust and live positively with their diagnosis.

The organisation's purposes are the relief of those in need by reason of age and ill health, with a particular focus on those with Dementia, through;

- i. raising awareness and challenging the stigma and misconceptions about dementia as well as identifying and addressing the needs of those with dementia in the community and their carers;
- ii. working in partnership within the community to increase the opportunities for people with dementia and their carers in order that they may remain engaged in their desired lifestyle for as long as possible;
- iii. delivering programmes of activities in the community for the benefit of older people and those with dementia;
- iv. providing carer respite, support and practical assistance in the home; exploring new ideas and the use of technology to improve the lives of those affected by old age and dementia;
- v. and carrying out similar projects, initiatives or activities to advance the SCIO's charitable purposes.

Achievements and performance

Significant activities and achievements against objectives

Every Monday, Tuesday and Thursday from 10am – 3pm we invite people along to our centre to take part in a varied and stimulating range of activities. Our activities include baking, playing games which promote both physical and cognitive health, stimulating discussions, music and singing sessions, and arts and crafts.

A huge part of our support is that we enable those with dementia to meet others and therefore reduce social isolation. New friendships are made and a sense of belonging and continuing to be part of the community enhances quality of life following a dementia diagnosis.

Carers are always welcome to come along to activity sessions or they can choose to benefit from respite while their loved one is supported in a safe and stimulating environment.

ARBROATH CONNECTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE PERIOD ENDED 31 MARCH 2025*

Local Impact

Over the past year we have supported 27 families through the provision of 1419 attendances at our centre. Carers have accessed support from our service on 165 occasions and we have facilitated 12 dedicated carer support meetings which have been supported by Alzheimer's Scotland.

In the past year we have had 305 external visits ranging from our activity facilitators, health and social care professionals to visits from community groups, for example intergenerational work and visits from nursery and school children.

Our Volunteers are an invaluable part of our team here at Arbroath Connections. We strive to ensure that the volunteer experience we offer is positive and we recognise how our volunteers range of experience and skills enhances what we can offer our members. Over this past year we have been supported by 325 volunteer sessions.

ARBROATH CONNECTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

Case Study

██████████ is 66 years of age and was diagnosed with Alzheimer's in May 2023. This was a difficult time for Jenny and her family and caused great stress and fear, ██████████ still does not like to use the term dementia, preferring to say to people she can be forgetful and that she has short term memory difficulties, as she has said to me "I still have a brain".

██████████ lives at home with her husband, ██████████. They are a very independent couple who love spending time with their family, they have 3 adult children and 5 grandchildren. They love some babysitting duties and often travel to London to help their daughter out. ██████████ first came along to try Arbroath Connections in September 2023 after her daughter, ██████████, had heard about us. Although ██████████ was initially apprehensive, she soon relaxed and settled and got to know our members. ██████████ loves to keep busy; she is always positive and embraces all the activities on offer. ██████████ likes to keep her mind active and to keep busy, she often can be found helping other members or helping the staff out in the kitchen. ██████████ is very intuitive and can pick up when another member is perhaps finding an activity difficult and she often offers her help and this gives her a sense of purpose in helping others. ██████████ finds that attending the centre keeps her mind off of her illness and keeps her positive by thinking about all she can do and participate in. Since attending Arbroath Connections, ██████████ says she feels more positive and that her mood has lifted.

██████████ comes along to the centre with ██████████. Initially he had planned that once ██████████ settled in he would be able to have some respite however he has continued to come along every week with ██████████. ██████████ feels he gets a lot from the centre too, he has enjoyed joining in a range of activities including arts and crafts, music, singing, exercises and the many games and quizzes we have.

██████████ also loves to help out and he, along with ██████████ will do what he can when he notices another member is needing a hand. ██████████ also helps staff out with some project tasks and he seems to embrace having a project to work on. ██████████ says he enjoys getting out and coming along with ██████████. He takes part in everything and feels he is doing things he never thought he would be doing in retirement. ██████████ also feels that the centre overall has helped him and ██████████ to cope with the ██████████ diagnosis.

From a wider family point of view, ██████████ very kindly summarised the families' thoughts on the support Arbroath Connections has been part of. I am my ██████████ main carer as my family is spread across the UK and I live locally. I am also a busy mum with 3 children of my own and my husband works away 2 weeks at a time. Life is therefore very busy!

It was a scary time when Mum was diagnosed with Alzheimer's, Mum lost her confidence and did not like to speak about dementia. Dad also was very fearful of losing his wife and what the future would now hold. Since they both started coming along to Arbroath Connections my Mum has gradually been able to get her confidence back and has become more positive and both my Mum and Dad's mood has been lifted. The centre has helped with taking away the fear of Mum's diagnosis and instead turned the focus on to her abilities, and making sure she carried on living a full life. The support has made a huge impact and given both Mum and dad a new lease of life. They talk about the centre all the time and I am able to keep all the extended family up to date through a family group chat where we share photos and news about all the activities they are taking part in. I also feel that for my Dad, the centre has opened new doors to him and given him my Mum back. I think they both feel a sense of purpose and that they are needed and wanted. have made friends and the centre has become very much part of their routine.

As a carer I have also benefitted from attending the carers group available through Arbroath Connections and this also introduced me to regular one to one support from Alzheimer's Scotland. I no longer feel so overwhelmed, less scared and listening to others with similar experiences helps me know I am not alone. I feel so reassured to know Mum and Dad are safe, well looked after and also have an amazing time at Arbroath Connections.

ARBROATH CONNECTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

Community Connections

Over this past year we have been very fortunate to work with the following organisations, all of whom have supported our work immensely and been keen to enhance the lives of the people we support.

Ladyloan Primary School, Inverbrothock Playgroup, Wardykes Primary School, [REDACTED] Accordionist, [REDACTED] at Angus Alive, [REDACTED] The Basin Belles, The Dee Ukes, The Puppet Gang, CC Creations, Angus Remembers and How it Felt, Angus Small Repairs, Edens Garden, Alzheimers Scotland and [REDACTED] St Thomas of Canterbury RC Church, [REDACTED] Bespoke Flower Creations, Newgate Lodge, Box of Smiles Workshop and Potter Rhoney.

Challenges We Have Faced

We initially faced the challenge of finding a suitable, affordable place to hold our meeting centre. We have now secured a lovely space within the heart of Arbroath through a collaboration with Angus Housing Association.

Sourcing core funding remains an ongoing challenge. Our main costs are staff salaries and rent. We have secured funding to sustain the charity through to March 2026 and will endeavour to source and apply to suitable fund making organisations.

As we have grown over the past year, we have recognised the need for additional staff. It is a priority of the charity to provide a safe and well supported community space where quality and expert advice and support is available. In light of this we prioritise maintaining good staffing levels within our centre.

A Note From The Manager

First of all, I would like to say a massive thank you to Arbroath Connections staff and volunteers, including the Board of Trustees. We have come so far in this first year and it would not have been possible without the dedication and commitment of the whole team. I would also like to take this opportunity to thank Angus Housing Association, who provide us with a fabulous place to have our club and also for the various ways they have supported us in this last year.

Arbroath Connections is a vibrant, positive and uplifting place to work. Our members and their families are always at the forefront of our minds and their input, enthusiasm and participation is what makes Arbroath Connections such a magical place. I am proud that we can offer this support in Arbroath and that those with dementia can continue to be engaged and actively involved in their community.

I look forward to the coming year where we can continue to grow and develop our amazing centre. Our goal is that Arbroath Connections becomes a permanent feature of dementia support within the local area, and we will strive to become financially sustainable.

[REDACTED]
Arbroath Connections Manager

ARBROATH CONNECTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

Thanks and Acknowledgements

Our Funders

National Lottery Community Fund
The Weir foundation
Kirrie Connections
Angus Health and Social Care Partnership
The Foyle Foundation
The McCarthy Stone Foundation
NHS Tayside Charitable Trust
Inverbrothock Charitable Trust
Aberbrothock Skea trust
Leng Charitable Trust
Edith Beattie Dundas Trust
Tay Charitable Trust
Arnold Clark Community Fund
Arbroath Guildry

Our Supporters and Fundraisers

Our members and their families
Angus Housing Association



Morrisons Arbroath
Tesco Arbroath



STV News
Residents of Russell Square



Lochside Connections
Montrose Connections
Kirrie Connections and Graham Galloway
Meeting Centres Scotland
Association of Dementia Studies at The
University of Worcester.

Also, to all those who came along to our events and donated raffle prizes, resources and their valuable time.

ARBROATH CONNECTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

Financial review

This is the first accounting period for the charity, from its date of registration on the 11th March 2024 to the 31st March 2025.

Total income for the period was £148,066 and total expenses were £99,857 giving a surplus for the period of £48,209. Income comprises income from donations of £19,470 and income from grants of £106,379, giving a total income of £125,849 from donations and grants. Income from charitable activities, members fees, was £22,217.

A share of governance and support costs of £6,597 have been allocated to the cost of raising funds with the remaining costs all costs incurred in the charitable activities of the charity, a total of £93,260.

Closing funds at the end of the period were £48,209 and include both restricted and unrestricted funds. Restricted funds include Age Concern, The National Lottery Awards for All, The McKenzie Legacy NHS Charitable Trust, The Foyle Foundation and the The Weir Foundation. A financial summary and description of each is given in the notes to these accounts. Total restricted funds at the end of the period were £3,674. Unrestricted general funds were £44,535.

Reserves policy

Arbroath Connections is a new Charity and as such is still in the process of securing adequate yearly funding. Arbroath Connections funding is obtained from a variety of sources including grants, fundraising and attendance fees. The trustees recognise the need to work towards having financial reserves and as such this Reserves Policy aims to support both the Financial Strategy and the Strategic Plan. A risk-based approach is used to calculate an optimal amount of reserves that looks at reliability of income, costs for re-organisation of activities, and specific liabilities. Amounts are included for risks we are aware of as well as contingencies to allow Arbroath Connections to cope with unexpected costs and opportunities.

We principally aim to hold reserves to:

- protect the continuity of Arbroath Connections work against uncertain future income streams
- provide the capital needed to finance investment in operations
- provide funds to replace assets
- to cover for specific liabilities and identifiable risks
- to allow Arbroath Connections to respond to unexpected opportunities that can further mission
- to allow Arbroath Connections to meet contractual obligations.

The trustees have set initial optimal reserves at £30,000 (£30,000 equates to approximately 3 months unrestricted expenditure, £25,750 represents a quarter of estimated yearly expenditure, we aim to have this amount plus an additional £4,250 to cover any unexpected expenses).

Arbroath Connections as a new organisation will work towards building these reserves over the next 2 financial years. These reserves will be free reserves and not include any restricted funds which have been allocated to specific costs.

The Reserves Policy is reviewed quarterly as part of our internal financial control systems.

Once reserves are in place the Trustees will collectively consider when reserves should be used. Arbroath Connections reserves will only ever be spent in line with the organisation's charitable aims and purposes.

Funds in deficit

The £117 deficit from the Age Concern Fund is carried forward to 2025-26. Income in 2025-26 will cover this.

In August 2025 there will be a further draw down of £30,000 from the NHS Charitable Trust McKenzie legacy. This is a 3 year project with the deficit of £5,205 is being carried forward.

The Foyle Foundation – this fund is finished and the £1,000 deficit has been transferred to Unrestricted funds.

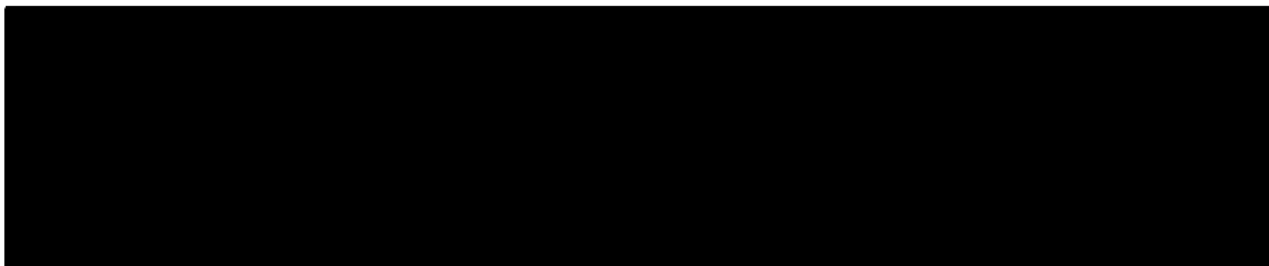
ARBROATH CONNECTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:



Recruitment and appointment of trustees

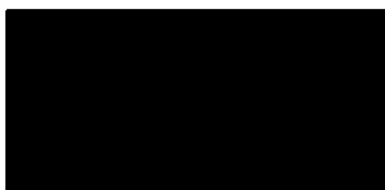
The appointment and recruitment of trustees is determined by individuals who show an interest and willingness to assist and contribute to the running of the charity. We should have a minimum of 3 trustees and a maximum of 7 as per our constitution. New board members will be introduced to the organisation and role of trustee through a planned induction programme based on OSCR guidelines.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



3 June 2025



ARBROATH CONNECTIONS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARBROATH CONNECTIONS

I report on the financial statements of the charity for the period ended 31 March 2025, which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Arbroath Connections for the purposes of company law) are responsible for the preparation of the financial statements 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)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

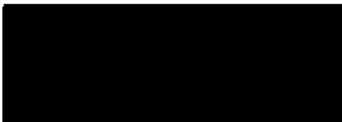
In the course of my examination, no matter has come to my attention

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



BK Plus Limited
144 Nethergate
Dundee
DD1 4EB
3 June 2025

ARBROATH CONNECTIONS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£
Current assets			
Debtors	12	1,821	
Cash at bank and in hand		76,015	
		<u>77,836</u>	
Creditors: amounts falling due within one year	13	<u>(29,627)</u>	
Net current assets			<u>48,209</u>
The funds of the charity			
Restricted income funds	16		3,674
Unrestricted funds	17		44,535
			<u>48,209</u>

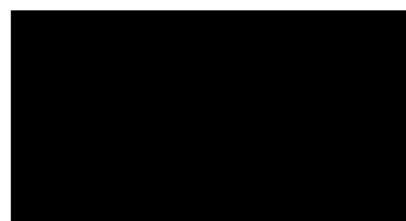
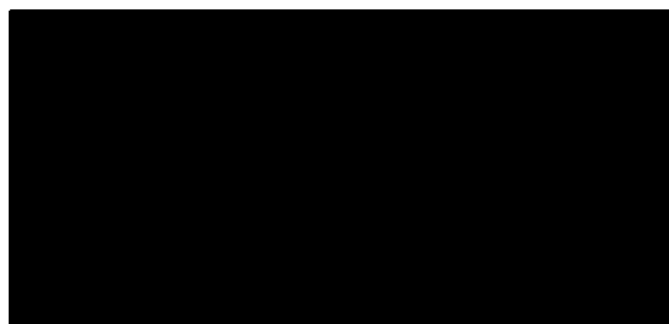
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 March 2025.

The Trustees responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The financial statements were approved by the trustees on 3 June 2025



ARBROATH CONNECTIONS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:				
Donations and legacies	3	60,329	65,520	125,849
Charitable activities	4	22,217	-	22,217
Total income		<u>82,546</u>	<u>65,520</u>	<u>148,066</u>
Expenditure on:				
Raising funds	5	6,597	-	6,597
Charitable activities	6	30,414	62,846	93,260
Total expenditure		<u>37,011</u>	<u>62,846</u>	<u>99,857</u>
Net income		<u>45,535</u>	<u>2,674</u>	<u>48,209</u>
Transfers between funds		(1,000)	1,000	-
Net movement in funds	8	<u>44,535</u>	<u>3,674</u>	<u>48,209</u>
Reconciliation of funds:				
Fund balances at 11 March 2024		-	-	-
Fund balances at 31 March 2025		<u>44,535</u>	<u>3,674</u>	<u>48,209</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

ARBROATH CONNECTIONS

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Arbroath Connections is a Scottish Charitable Incorporated Organisation (SCIO) in Scotland. The registered office is .

1.1 Reporting period

The reporting period for the charity's accounts is from the date it became a registered SCIO on the 11th March 2024 to the 31st March 2025.

There are no comparatives as this is the first accounting period. Subsequent accounts will be for one year and will end on the 31st March.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

ARBROATH CONNECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

ARBROATH CONNECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2025 £	Restricted funds 2025 £
Donations and gifts	19,470	-	19,470	-	-
Grants	40,859	65,520	106,379	-	-
	<u>60,329</u>	<u>65,520</u>	<u>125,849</u>	<u>-</u>	<u>-</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2025 £
Income from daily activities	22,217	-
Members fees	<u>22,217</u>	<u>-</u>

ARBROATH CONNECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds £
Fundraising and publicity		
Share of governance costs	2,040	-
Support costs	4,557	-
	<u>6,597</u>	<u>-</u>

6 Expenditure on charitable activities

	2025 £
Direct costs	
Staff costs	56,476
Activity costs	7,842
Volunteer costs	173
Other costs	428
	<u>64,919</u>
Share of support and governance costs (see note 7)	
Support	26,301
Governance	2,040
	<u>93,260</u>
Analysis by fund	
Unrestricted funds	30,414
Restricted funds	62,846
	<u>93,260</u>

ARBROATH CONNECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

7 Support costs allocated to activities

	2025 £
Staff costs	20,716
Other staff costs	871
Insurance	1,717
Rent	6,000
General office admin costs	296
Other sundry costs	1,258
Governance costs	4,080
	<u>34,938</u>
Analysed between:	
Fundraising	6,597
Charitable Activities	28,341
	<u>34,938</u>

Governance costs comprise:	2025 £
Independent Examination	1,440
Accountancy	2,640
	<u>4,080</u>

8 Net movement in funds

	2025 £
The net movement in funds is stated after charging/(crediting):	
Fees payable for the independent examination of the charity's financial statements	<u>1,440</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

Two trustees provided services to the charity. These are disclosed in Note 19 to the accounts.

██████████ was a Trustee until her resignation on the 9th December 2024. She became an employee of the charity after that date in December 2024.

ARBROATH CONNECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the period was:

2025
Number

4

Employment costs

2025
£

Wages and salaries

74,906

Social security costs

902

Other pension costs

1,181

76,989

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

2025
£

Aggregate compensation

31,961

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

2025

Amounts falling due within one year:

£

Trade debtors

89

Prepayments and accrued income

1,732

1,821

13 Creditors: amounts falling due within one year

Notes

2025
£

Deferred income

14

23,500

Accruals

6,127

29,627

ARBROATH CONNECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

14 Deferred income

2025
£

Other deferred income	23,500
	<u>23,500</u>

Deferred income is included in the financial statements as follows:

2025
£

Deferred income is included within:	
Current liabilities	23,500
	<u>23,500</u>

Movements in the period:

Deferred income at 11 March 2024	-
Resources deferred in the period	23,500
	<u>23,500</u>

Deferred income at 31 March 2025	23,500
	<u>23,500</u>

15 Retirement benefit schemes

2025
£

Defined contribution schemes

Charge to profit or loss in respect of defined contribution schemes	1,181
	<u>1,181</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 11 March 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Age Scotland	-	-	(117)	-	(117)
National Lottery Awards for All	-	20,000	(11,004)	-	8,996
NHS Charitable Trust McKenzie Legacy Fund	-	20,000	(25,205)	-	(5,205)
The Foyle Foundation	-	5,000	(6,000)	1,000	-
The Weir Foundation	-	20,520	(20,520)	-	-
	<u>-</u>	<u>65,520</u>	<u>(62,846)</u>	<u>1,000</u>	<u>3,674</u>

ARBROATH CONNECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

Age Scotland

£5,000 was awarded through Age Scotland and the Scottish Governments Partnership Funding - Encouraging Grass Roots Activity Fund. This has been deferred and will be used to fund 6 planned outreach trips in 2025-2026. These trips will be chosen, planned and organised in collaboration with our members and will allow us to engage in more community settings.

The deficit of £117 has been carried forward to 2025-26 when the trips will happen and income released.

National Lottery Awards for All

£20,000 was awarded from the National Lottery's Community Fund in July 2024 to help with for core staff costs over 2 years.

NHS Charitable Trust McKenzie Legacy Fund

The NHS Charitable Trust supported a joint funding application between Arbroath, Forfar and Montrose Connections. Each centre was awarded £80,000 over a 3 year period from July 2024. This funding is aimed at ensuring sustainability of services as a key resource in the dementia support network. This fund is to support lead staff funding, facility hire and volunteer expenses.

The deficit of £5,205 is carried forward to 2025-26 and will be covered by the next instalment of the grant.

The Foyle Foundation

In July 2024 an award of £5,000 was received from The Foyle Foundation to help with core costs. It was used to pay for rent of £6,000, resulting in a deficit of £1,000. A transfer from unrestricted funds has been made to cover this deficit as the grant has come to an end in 2024-25.

The Weir Foundation

In April 2024 £20,520 was awarded from The Weir Foundation specifically to pay for an Arbroath Connections Project Worker salary. This was awarded under their health category.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 11 March 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	-	82,546	(37,011)	(1,000)	44,535

ARBROATH CONNECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	44,535	3,674	48,209
	<u>44,535</u>	<u>3,674</u>	<u>48,209</u>

19 Related party transactions

Transactions with related parties

During the year two Trustees provided paid group activities for the charity. [REDACTED] provides singing sessions and [REDACTED] provides Art sessions, both have completed declaration of interest forms, and this is highlighted on each monthly board meeting minutes.

	Services received 2025 £
Other related parties	550
	<u>550</u>