

SC431830

Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 September 2015
for
Dementia Friendly Communities CIC

SATURDAY



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Dementia Friendly Communities CIC

Contents of the Financial Statements for the Year Ended 30 September 2015

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Dementia Friendly Communities CIC

Company Information for the Year Ended 30 September 2015

DIRECTORS:

Mrs L Bright
Mrs A Houston
Ms S C F Muir
Dr S M M Northrop
Mrs. A W Pascoe

SECRETARY:

Ms S L Kerr

REGISTERED OFFICE:

Helmsdale Community Centre
Dunrobin Street
HELMSDALE
Sutherland
KW8 6JA

REGISTERED NUMBER:

SC431830 (Scotland)

ACCOUNTANTS:

Mackay & Co
Chartered Accountants
Main Street
Golspie
Sutherland
KW10 6RH

Dementia Friendly Communities CIC

Report of the Directors for the Year Ended 30 September 2015

The directors present their report with the financial statements of the company for the year ended 30 September 2015.

PRINCIPAL ACTIVITY

The principal activity, as a Community Interest Company, is to challenge myths and stigma around dementia, bring understanding of the reality of dementia to the community and develop and deliver activities/services that will translate the evidence into practice.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 October 2014 to the date of this report.

Mrs A Houston
Mrs. A W Pascoe

Other changes in directors holding office are as follows:

Mrs L Bright - appointed 31 July 2015
Ms D J Mackay - resigned 10 October 2014
D M Mason - resigned 31 July 2015
Ms S C F Muir - appointed 8 January 2015
Dr S M M Northrop - appointed 29 October 2014
Mrs C W Summers - resigned 10 October 2014

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Mrs. A W Pascoe - Director

19 May 2016

Dementia Friendly Communities CIC

Income and Expenditure Account for the Year Ended 30 September 2015

	Notes	30.9.15 £	30.9.14 £
TURNOVER		24,222	7,911
Administrative expenses		<u>68,860</u>	<u>25,861</u>
		(44,638)	(17,950)
Other operating income		<u>52,701</u>	<u>15,677</u>
OPERATING SURPLUS/(DEFICIT) and SURPLUS/(DEFICIT) ON ORDINARY ACTIVITIES BEFORE TAXATION	2	8,063	(2,273)
Tax on surplus/(deficit) on ordinary activities	3	<u>1,361</u>	<u>-</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u><u>6,702</u></u>	<u><u>(2,273)</u></u>

The notes form part of these financial statements

Dementia Friendly Communities CIC (Registered number: SC431830)

Balance Sheet
30 September 2015

	Notes	30.9.15 £	£	30.9.14 £	£
FIXED ASSETS					
Tangible assets	5		4,097		1,075
CURRENT ASSETS					
Debtors	6	5,048		69	
Cash at bank and in hand		13,820		13,573	
		18,868		13,642	
CREDITORS					
Amounts falling due within one year	7	16,225		15,498	
NET CURRENT ASSETS/(LIABILITIES)			2,643		(1,856)
TOTAL ASSETS LESS CURRENT LIABILITIES			6,740		(781)
PROVISIONS FOR LIABILITIES	8		819		-
NET ASSETS/(LIABILITIES)			5,921		(781)
RESERVES					
Income and expenditure account	9		5,921		(781)
			5,921		(781)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2015.

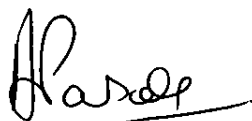
The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Directors on 19 May 2016 and were signed on its behalf by:



Mrs. A W Pascoe - Director

Dementia Friendly Communities CIC

Notes to the Financial Statements for the Year Ended 30 September 2015

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the total invoice value of income made during the year.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on cost

Grants received

Grants received towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

2. OPERATING SURPLUS/(DEFICIT)

The operating surplus (2014 - operating deficit) is stated after charging:

	30.9.15	30.9.14
	£	£
Depreciation - owned assets	<u>1,641</u>	<u>471</u>
Directors' remuneration and other benefits etc	<u>7,112</u>	<u>-</u>

3. TAXATION

Analysis of the tax charge

The tax charge on the surplus on ordinary activities for the year was as follows:

	30.9.15	30.9.14
	£	£
Current tax:		
UK corporation tax	542	-
Deferred tax	<u>819</u>	<u>-</u>
Tax on surplus/(deficit) on ordinary activities	<u>1,361</u>	<u>-</u>

4. GRANTS RECEIVED

	30.09.15	30.09.14
	£	£
Big Lottery		9,867
Gordonbush		4,750
NHS Highland	4,000	
Joseph Rowantree Fund	14,998	
Life Changes Trust - Commercial	7,705	
Life Changes Trust - Non - Commercial	<u>23,902</u>	<u>-</u>
	<u>50,605</u>	<u>14,617</u>

Dementia Friendly Communities CIC

Notes to the Financial Statements - continued for the Year Ended 30 September 2015

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 October 2014	1,886
Additions	4,663
	<hr/>
At 30 September 2015	6,549
	<hr/>
DEPRECIATION	
At 1 October 2014	811
Charge for year	1,641
	<hr/>
At 30 September 2015	2,452
	<hr/>
NET BOOK VALUE	
At 30 September 2015	4,097
	<hr/>
At 30 September 2014	1,075
	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.15 £	30.9.14 £
Trade debtors	5,048	-
Other debtors	-	69
	<hr/>	<hr/>
	5,048	69
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.15 £	30.9.14 £
Trade creditors	60	640
Taxation and social security	2,572	384
Other creditors	13,593	14,474
	<hr/>	<hr/>
	16,225	15,498
	<hr/>	<hr/>

8. PROVISIONS FOR LIABILITIES

	30.9.15 £	30.9.14 £
Deferred tax		
Accelerated capital allowances	819	-
	<hr/>	<hr/>
		Deferred tax £
Provided during year		819
		<hr/>
Balance at 30 September 2015		819
		<hr/>

Dementia Friendly Communities CIC

Notes to the Financial Statements - continued for the Year Ended 30 September 2015

9. **RESERVES**

	Income and expenditure account £
At 1 October 2014	(781)
Surplus for the year	<u>6,702</u>
At 30 September 2015	<u><u>5,921</u></u>

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Dementia Friendly Communities CIC

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Dementia Friendly Communities CIC for the year ended 30 September 2015 which comprise the Income and Expenditure Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

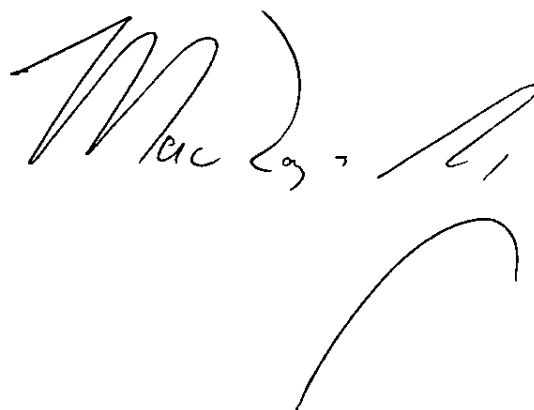
This report is made solely to the Board of Directors of Dementia Friendly Communities CIC, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Dementia Friendly Communities CIC and state those matters that we have agreed to state to the Board of Directors of Dementia Friendly Communities CIC, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Dementia Friendly Communities CIC has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Dementia Friendly Communities CIC. You consider that Dementia Friendly Communities CIC is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Dementia Friendly Communities CIC. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Mackay & Co
Chartered Accountants
Main Street
Golspie
Sutherland
KW10 6RH

19 May 2016

A large, stylized handwritten signature in black ink, appearing to read 'Mackay & Co', is written over the company name and address. Below the signature is a long, sweeping horizontal line.

Dementia Friendly Communities CIC

Detailed Income and Expenditure Account for the Year Ended 30 September 2015

	30.9.15		30.9.14	
	£	£	£	£
Turnover				
Income stream		24,222		7,911
Other income				
Grants received (see note 4)	50,605		14,617	
Donations received	2,096		1,060	
		52,701		15,677
		76,923		23,588
Expenditure				
Rent & rates	2,200		1,950	
Insurance	587		330	
Directors' salaries	7,112		-	
Wages	21,961		12,318	
Telephone	723		598	
Post and stationery	1,737		355	
Advertising	3,228		2,154	
Travelling	2,322		1,009	
Event expenses	1,072		4,932	
Household and cleaning	193		400	
Recruitment	1,386		-	
Training	1,696		-	
Operational costs	2,115		-	
Sundry expenses	365		366	
Accountancy	1,200		840	
Other professional fees	360		-	
Underprov'n of accounting fees	717		-	
Legal fees	420		-	
HUB expenses	303		-	
Project Lead	3,332		-	
Project management	1,200		-	
Stirling University evaluation	12,838		-	
		67,067		25,252
		9,856		(1,664)
Finance costs				
Bank charges		152		138
		9,704		(1,802)
Depreciation				
Computer equipment		1,641		471
NET SURPLUS/(DEFICIT)		8,063		(2,273)

CIC 34**Community Interest Company Report**

For official use
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*Please
complete in
typescript, or
in bold black
capitals.*

**Company Name in
full**

DEMENTIA FRIENDLY COMMUNITIES CIC

Company Number

SC431830

Year Ending

30 SEPTEMBER 2015

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

Dementia Friendly Communities CIC have been carrying out activities with the intention of improving the lives of people affected by dementia by providing services and information which involve and benefit the community as a whole, including:

- Providing and supervising activities and entertainment at the Helmsdale Wellbeing Hub on Monday, Wednesday and Friday every week.
- Trialling a short term carer support programme, designed to assist people with dementia and their carers at times of stress and periods of transition by offering a tailored package of support until equilibrium is restored.
- Promoting a programme of education and training to raise awareness and develop skills around dementia issues, including working with local schools.
- Holding dementia friendly events to bring the community together and raise awareness of dementia and other health inequalities, including planning a festive event for around 80 local residents to be treated to Christmas dinner and live entertainment.
- Working in partnership with NHS Highland and Alzheimer Scotland to improve access to and quality of services in the area.
- Trialling GPS tracking technology to give people with dementia freedom to travel around the area safely.
- A project focussing on making rural housing more dementia friendly – this included holding a housing and dementia conference and working with the Glasgow School of Art to improve the design of the built environment.
- Publicising the work we do via our website, social media and representation at local, national and international events.
- As a key partner in the Scottish Government's East Sutherland 8 Pillar Test site, working towards developing a model of community support for people affected by dementia.

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

DFC's stakeholders are –

- Residents of East Sutherland, including the settlements of Helmsdale, Brora, Golspie and Dornoch – a major aspect of our work is engagement with as many people and community groups as possible, offering help, advice and information.
- The members of the Helmsdale Wellbeing Hub – we have around 30 regular members attending on Monday, Wednesday and Friday between 10.30 and 14.30.
- Helmsdale & District Community Association, who contract services with us to run the Helmsdale Wellbeing Hub via a Service Level Agreement.
- Other organisations we are involved with as part of the 8 Pillars test site project are NHS Highland and Alzheimer Scotland.

How we engage with stakeholders –

- We run regular engagement activities which are designed to bring together a wide cross-section of the community – at these events and activity sessions we record feedback from participants.
- The Wellbeing Hub's activity programme is the result of an ongoing consultation process – the activities provided are based on the interests and individual needs of the members.
- We hold regular meetings with delivery partners as part of our normal collaborative activity.

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

The aggregate amount of emoluments paid to or receivable by directors in respect of qualifying services was £7,112.

There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

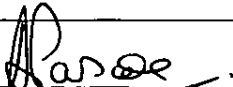
No transfer of assets other than for full consideration has been made

(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed



Date

10/5/2016

Office held (delete as appropriate) Director/Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Tel	
DX Number	DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

The accounts and CIC34 **cannot** be filed online

(N.B. Please enclose a cheque for £15 payable to Companies House)