

**Dumfries and Galloway Third  
Sector Interface**

Registration number: SC043832

**Annual Report and Financial  
Statements**

**31 March 2014**



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**Dumfries and Galloway Third Sector Interface**  
**Reference and Administrative Details**

<b>Charity name</b>	Dumfries and Galloway Third Sector Interface	
<b>Charity registration number</b>	SC043832	
<b>Principal office</b>	16 Queensberry Street DUMFRIES DG1 1EX	
<b>Registered office</b>	16 Queensberry Street DUMFRIES DG1 1EX	
<b>Trustees</b>	C Brett	(elected 8 April 2013)
	E Bryant	(elected 8 April 2013)
	J Dowson, Secretary	(elected 8 April 2013)
	G Hunter	(elected 8 April 2013)
	S Irving	(elected 8 April 2013)
	C McKenna, Chair	(elected 8 April 2013)
	S McVinnie, Treasurer	(elected 8 April 2013) (resigned 26 March 2014)
	G Mann	(appointed 1 June 2013)
	J Gatherum	(appointed 1 May 2014)
	R Wishart, Treasurer	(appointed 1 May 2014)
	I Boddy	(elected 26 May 2014)
<b>Chief executive officer</b>	D Coulter (appointed 8 April 2013)	
<b>Bankers</b>	Unity Trust Bank 9 Brindley Place BIRMINGHAM B1 2HB	
<b>Auditor</b>	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW	

## **Dumfries and Galloway Third Sector Interface**

### **Trustees' Report for the Period Ended 31 March 2014**

The trustees have the pleasure in presenting their report and the financial statements of the Charity for the period ended 31 March 2014.

#### **Structure, Governance and Management**

Dumfries and Galloway Third Sector Interface (known during the year under review as Third Sector First, Dumfries and Galloway) is a Scottish Charitable Incorporated Organisation (SCIO) (Registered No SC043832); and is a membership organisation with a governing document. The address of the principal office is 16 Queensberry Street, Dumfries, DG1 1EX.

The Board of Trustees comprises seven people elected by the Members. The elected members of the Board may, in addition, appoint up to five additional members to fill skills gaps.

At each Annual General Meeting a minimum of two elected Trustees retire, but may be eligible for re-election. Appointed Trustees serve for a period of one year, but may be re-appointed.

In 2013/14 the Board comprised:

Chick McKenna (Chair)

John Dowson (Secretary)

Colin Brett

Eileen Bryant

Gordon Hunter

Sue Irving

Gordon Mann (Appointed June 2013)

Sheila McVinnie (Resigned March 2014)

The Board is currently comprised of:

Chick McKenna (Chair)

John Dowson (Secretary)

Robin Wishart (Treasurer)

Colin Brett

Eileen Bryant

Gordon Hunter

Sue Irving

Gordon Mann

Jim Gatherum

Iain Boddy

The staff team is headed by a Chief Executive Officer and an Operations Manager.

The Chief Executive, David Coulter, is on a fixed term contract until 31st March 2015. Heather Marshall has recently been appointed by the Board as Acting Operations Manager effective up to 30th June 2015.

# **Dumfries and Galloway Third Sector Interface**

## **Trustees' Report for the Period Ended 31 March 2014**

### **Risk management**

The Board of Trustees is assessing the major risks to which the charity is exposed, in particular those related to operations and finance, and is evaluating the systems in place to mitigate exposure to major risks. A risk management policy and related risk register are being developed.

### **Charitable purposes**

The Charitable purposes of the organisation are:

- The general advancement of community development throughout the communities of Dumfries and Galloway
- The promotion, support and development of the third sector and the effectiveness and efficiency of third sector organisations
- The promotion, support and development of volunteering and volunteer involving organisations
- In its role as Dumfries and Galloway's Third Sector Interface, the representation of the third sector on matters relating to public policy as such policy affects the interests of the third sector
- The advancement of education and research within the third sector

### **Main activities**

- Organisation support, including; independent examination of accounts, development training, organisation set-up support, advice on legal and constitutional matters, procurement support and funding application development
- Volunteer and volunteering involving organisation support, including; developing and promoting volunteering opportunities, recruiting volunteers, Saltire Award promotion and development training
- Representation across the Community Planning Partnership
- Information dissemination of matters affecting the sector relating to; events, policy, funding, news, volunteering and jobs
- Training and networking events for both organisations and volunteers

### **Achievements and performance**

Our task over the past 12 months has been to build a credible, robust and sustainable third sector interface – and to ensure that our resources (including the ongoing financial support of the Scottish Government and Dumfries and Galloway Council) have been focussed upon bringing about real and demonstrable change and improvement in our strategic thinking and operational activity.

We have undoubtedly made considerable progress, but we are only at the beginning of a long journey, and there is a lot more we need to do.

Our most significant achievement in the year under review was the bringing about of significant structural and cultural change. There were of course many other achievements; including

- Increasingly strategic, effective and accountable use of the public monies received from the Scottish Government
- Parity of influence within the Community Planning Partnership by inclusion of our Chief Executive in the Community Planning Executive Group

## **Dumfries and Galloway Third Sector Interface**

### **Trustees' Report for the Period Ended 31 March 2014**

- The organisation and delivery of a major event (Connect 2013) which brought together over 250 delegates from the third and public sector to explore issues relating to the delivery of public services to the people and communities of Dumfries and Galloway
- The development of an effective communications strategy, including the one to many communication channel afforded through our Third Sector Community web site

Detailed information about our achievements and performance can be found in our Stakeholder Reports which are published on our web site [www.thirdsectordumgal.org.uk](http://www.thirdsectordumgal.org.uk)

#### **Investing in structural and cultural change**

The focus of much of our energies and resources in 2013/14 was spent on bringing about much needed structural and cultural change.

No organisation can be successful unless it has a structure in place that can deliver on its work plan. Whilst the process of restructuring has resulted in redundancies, at a cost of approximately £20k, the new structure that is now in place means that the people that we employ and the jobs that they do is directly related to the expectations of our funding partners and what we seek to deliver in our work plan.

Every organisation has not only a structure but also a culture - the typical way an organisation does things, including patterns of behaviour and relationships. The skills, knowledge and behaviours that underpin and lead to successful performance are to be found in a Competency Framework which we have developed as guide for all of those who work in our organisation, including the Board of Trustees, the staff and our volunteers.

#### **Future Plans**

Our work plan, which is set out in full on our web site, sets out what it is we are working to achieve, how we will manage our business, the services that we will deliver and how we will measure, evaluate and report upon our progress. This is our business plan.

**Our Vision** is of a strong and sustainable third sector that can make a lasting contribution to the wellbeing and prosperity of the people and communities of Dumfries and Galloway.

**Our Mission** is to work together with the third sector in Dumfries and Galloway to be its voice; and to become a centre of excellence for the promotion of the sector and the provision of support and services to the sector.

In the year ahead we will work to build our brand so that we are recognised as the leader in the field of supporting and building the capacity of the third sector in Dumfries and Galloway. We also aim to be an organisation that is highly respected, regarded and trusted as an effective strategic partner with both the public and private sectors; and that is the first point of contact for the third sector in Dumfries and Galloway and other organisations, both locally and nationally, on issues which affect our sector. Above all we will work to build a reputation for excellence in everything that we do.

#### **The role, function and authority of third sector interfaces**

Despite the fact that the concept of a third sector interface has been with us since 2007, there remains work to be done to explain the role, function and authority of a third sector interface – to both third sector organisations and our public sector partners.

What makes a third sector interface different is that it brings the sector together to work locally with public sector and other partners; to raise the profile of the sector in a particular locality; and to support the sector in that locality to develop and grow – in short, to put the third sector first in all that it does.

An interface is a point at which two systems meet and interact. Third Sector Interfaces are intermediate organisations sitting principally at the interface between the public sector and the third sector, but also the private sector.

## **Dumfries and Galloway Third Sector Interface**

### **Trustees' Report for the Period Ended 31 March 2014**

Third Sector Interfaces are a unique and distinct product of Scottish Government Policies and Ministerial direction. In the absence of those policies and direction (and of the associated Government funding streams) Third Sector Interfaces would not exist.

The roots of the creation of Third Sector Interfaces can be found in the Scottish Government's programme of public service reform following the recommendations of the Christie Commission regarding partnership working, collaborative spend in localities, and preventative spend. Within this context the Scottish Government recognises that the Third Sector has a major role to play in Scotland's future during a period of economic austerity – and that the sector has a key role to play in helping drive forward public sector reform and prevention.

From April 2011 the Scottish Government ceased its funding of networks of councils of voluntary service, volunteer centres, local social economy partnerships and social enterprise networks and concentrated that funding on "single interfaces". The justification for this decision was that single interfaces would provide for a coherent structure for the third sector in each local authority area, with clear links to Community Planning Partnerships and Single Outcome Agreements. At this point the purpose of an interface was described as:

**"To provide for a single point of access to support and advice for the third sector within the local area and also to provide strong coherent and cohesive representation for the third sector on the community planning partnership".**

#### **Reporting to Stakeholders**

The Annual Report and Financial Statements that are part of this document are only one part of our commitment to openly and transparently report on our performance.

Every six months we will produce a Stakeholder Report which will set out how we have performed against our work plans. We published our first Stakeholder Report in October 2013. The second will be published concurrently with the Annual Report and Financial Statements.

Within our staff structure we have created the post of Finance, Performance Monitoring and Reporting Officer. This Officer reports to the Chief Executive, providing him with regular management reports on the organisation's finance and performance.

Scrutiny of management reports is also conducted by the Audit and Risk committee of the Board, convened by the Treasurer. In order to improve the level and detail of scrutiny the Board has recently appointed Robin Wishart as a Trustee. Robin, who is a Chartered Accountant, will act as Treasurer.

#### **Financial review**

The Board acknowledges the support of both the Scottish Government, Dumfries and Galloway Council and NHS Dumfries and Galloway as the organisation's principal funding stakeholders.

The organisation is dependent upon core funding from the Scottish Government and Dumfries and Galloway Council. Funding has been secured from both parties for the financial year 2014/15, but as yet not beyond 31st March 2015. A priority for both Board and Management is to seek a three year commitment beyond 31st March 2015 by both the Scottish Government and Dumfries and Galloway Council. Such a commitment is essential if the organisation is to effectively plan its activities.

Funding from NHS Dumfries and Galloway supports two Putting You First Change Fund projects, both of which are funded to June 2015.

**Dumfries and Galloway Third Sector Interface**  
**Trustees' Report for the Period Ended 31 March 2014**

**Reserves Policy**

The board of Trustees, in accordance with the agreed policy, regularly reviews the level of reserves held by the Charity. The policy states that sufficient reserves should be held to cover outstanding liabilities in the event of the Charity ceasing to operate; to ensure that the Charities core activities can continue during a period of unforeseen difficulty; and to provide an appropriate period of time to secure additional or new funding when existing funding is withdrawn or is no longer available. The Trustees aim to hold reserves in the region of £60,000 for this purpose.

**And finally ...**

It would be remiss of me not to recognise that the past twelve months have been one of significant change and challenge.

The process of change has been directed by a small but committed Board of Trustees working with our Chief Executive, Operations Manager and our small but dedicated staff team. Of the eleven staff that transferred to the new organisation only four remain. The process of change in the personnel that makes up the staff team has been an inevitable and essential part of developing a structure that can deliver a credible, robust and sustainable third sector interface. Every member of the staff team over the past twelve months has, however, contributed to our journey of improvement, as have our volunteers.

I would therefore formally want to recognise and commend their commitment and professionalism to you – our Members and public sector partners.

Approved by the Trustees on 4 June 2014 and signed on their behalf by:

.....

C McKenna  
Trustee



## **Dumfries and Galloway Third Sector Interface**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

## **Independent Auditors' Report to the Trustees of Dumfries and Galloway Third Sector Interface**

We have audited the financial statements of Dumfries and Galloway Third Sector Interface for the period ended 31 March 2014, set out on pages 10 to 20. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2014 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

## **Independent Auditors' Report to the Trustees of Dumfries and Galloway Third Sector Interface**

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### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

.....  
Dodd & Co Limited  
Chartered Accountants & Registered Auditors  
4 June 2014

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

Dodd & Co Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**Dumfries and Galloway Third Sector Interface**  
**Statement of Financial Activities for the Period Ended 31 March 2014**

		Unrestricted Funds	Restricted Funds	Total Funds <sup>5</sup> March 2013 to 31 March 2014
	Note	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	2	539,511	95,871	635,382
Activities for generating funds	3	20,619	-	20,619
Investment income	4	232	-	232
Total incoming resources		<u>560,362</u>	<u>95,871</u>	<u>656,233</u>
<b>Resources expended</b>				
Charitable activities		448,749	54,242	502,991
Governance costs		8,555	189	8,744
Total resources expended		<u>457,304</u>	<u>54,431</u>	<u>511,735</u>
<b>Reconciliation of funds</b>				
Total funds carried forward		<u>103,058</u>	<u>41,440</u>	<u>144,498</u>

The notes on pages 12 to 20 form an integral part of these financial statements.

**Dumfries and Galloway Third Sector Interface**  
**Balance Sheet as at 31 March 2014**

		<b>31 March 2014</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	9		8,513
<b>Current assets</b>			
Debtors	10	7,852	
Cash at bank and in hand		<u>174,265</u>	
		182,117	
<b>Creditors: Amounts falling due within one year</b>	11	<u>(46,132)</u>	
<b>Net current assets</b>			<u>135,985</u>
<b>Net assets</b>			<u><u>144,498</u></u>
<b>The funds of the charity:</b>			
<b>Restricted funds</b>			41,440
<b>Unrestricted funds</b>			
Unrestricted income funds			<u>103,058</u>
<b>Total charity funds</b>			<u><u>144,498</u></u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 4 June 2014 and signed on its behalf by:

.....

J Dowson  
Trustee

## **Dumfries and Galloway Third Sector Interface**

### **Notes to the Financial Statements for the Period Ended 31 March 2014**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the recommendation of Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 15.

##### **Incoming resources**

Voluntary income including gifts and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

## Dumfries and Galloway Third Sector Interface

### Notes to the Financial Statements for the Period Ended 31 March 2014

..... continued

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Fixed assets**

Individual fixed assets costing £1000 or more are initially recorded at cost.

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Computer equipment	3 years straight line basis
Fixtures and fittings	25% reducing balance basis

#### **Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

#### **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

**Dumfries and Galloway Third Sector Interface**  
**Notes to the Financial Statements for the Period Ended 31 March 2014**

..... continued

**2 Voluntary income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 5 March 2013 to 31 March 2014 £
<b>Donations and legacies - Transfers from predecessor organisations</b>			
Volunteer Action Dumfries & Galloway	36,687	3,000	39,687
Dumfries & Galloway Third Sector Interface	8,000	-	8,000
The Bridge, Dumfries & Galloway	21,554	-	21,554
	66,241	3,000	69,241
<b>Grants</b>			
Scottish Government	376,000	-	376,000
Dumfries & Galloway Council	97,270	-	97,270
NHS Dumfries & Galloway - PYF Capacity Building	-	61,920	61,920
NHS Dumfries & Galloway - PYF Time banking	-	25,951	25,951
The Robertson Trust	-	5,000	5,000
	473,270	92,871	566,141
	539,511	95,871	635,382

**3 Activities for generating funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 5 March 2013 to 31 March 2014 £
<b>Operating activities</b>			
Connect 2013	6,425	-	6,425
Other income	168	-	168
Services provided to other organisations	14,026	-	14,026
	20,619	-	20,619
	20,619	-	20,619



**Dumfries and Galloway Third Sector Interface**  
**Notes to the Financial Statements for the Period Ended 31 March 2014**

..... *continued*

**4 Investment income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 5 March 2013 to 31 March 2014 £</b>
Interest on cash deposits	232	-	232

**Dumfries and Galloway Third Sector Interface**  
**Notes to the Financial Statements for the Period Ended 31 March 2014**

..... continued

**5 Total resources expended**

	Charitable activities	Governance	Total 5 March 2013 to 31 March 2014
	£	£	£
<b>Direct costs</b>			
Connect 2013 costs	6,428	-	6,428
Pathfinder project costs	4,097	-	4,097
Event costs	1,863	-	1,863
Wages and salaries	320,626	-	320,626
Staff NIC (Employers)	28,652	-	28,652
Staff pensions	14,581	-	14,581
Redundancy costs	20,142	-	20,142
	<u>396,389</u>	<u>-</u>	<u>396,389</u>
<b>Support costs</b>			
Staff training	2,294	-	2,294
Rent and premises costs	37,675	-	37,675
Insurance	287	-	287
Postage and telephone	9,055	-	9,055
Computer software and maintenance costs	14,191	-	14,191
Office supplies	3,596	-	3,596
Trade subscriptions	385	-	385
Member events	-	623	623
Management charges payable	1,000	-	1,000
Travel and subsistence	16,134	-	16,134
Recruitment costs	5,715	-	5,715
Advertising	9,839	-	9,839
Board costs	-	1,914	1,914
The audit of the charity's annual accounts	-	2,720	2,720
Auditors' remuneration - non audit work	-	1,000	1,000
Legal and professional fees	4,071	2,487	6,558
Bank charges	527	-	527
Depreciation of fixtures and fittings	1,078	-	1,078
Depreciation of office equipment	755	-	755
	<u>106,602</u>	<u>8,744</u>	<u>115,346</u>
	<u>502,991</u>	<u>8,744</u>	<u>511,735</u>

## Dumfries and Galloway Third Sector Interface

### Notes to the Financial Statements for the Period Ended 31 March 2014

..... continued

#### 6 Trustees' remuneration and expenses

No trustees received any remuneration during the period.

Travelling expenses totalling £2,106 were paid to five of the trustees during the year to reimburse them for expenses incurred in the course of their duties.

#### 7 Net incoming resources

Net incoming resources is stated after charging:

	5 March 2013 to 31 March 2014	
	£	£
The audit of the charity's annual accounts	2,720	
		2,720
Auditors' remuneration - non audit services		1,000
Depreciation of owned assets		1,833
		1,833

#### 8 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the period was as follows:

	5 March 2013 to 31 March 2014 No.
Charitable activities	15
	15

The aggregate payroll costs of these persons were as follows:

	5 March 2013 to 31 March 2014 £
Wages and salaries	340,768
Social security	28,652
Other pension costs	14,581
	384,001

No employee received remuneration of more than £60,000 during the year.

#### **Senior employees**

During the period, defined contribution pension contributions on behalf of these staff amounted to £nil.

**Dumfries and Galloway Third Sector Interface**  
**Notes to the Financial Statements for the Period Ended 31 March 2014**

..... continued

**9 Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
Additions	<u>10,346</u>
<b>Depreciation</b>	
Charge for the period	<u>1,833</u>
<b>Net book value</b>	
As at 31 March 2014	<u><u>8,513</u></u>

**10 Debtors**

	<b>31 March 2014 £</b>
Trade debtors	202
Prepayments and accrued income	<u>7,650</u>
	<u><u>7,852</u></u>

**11 Creditors: Amounts falling due within one year**

	<b>31 March 2014 £</b>
Trade creditors	601
Taxation and social security	8,681
Other creditors	10,167
Accruals and deferred income	<u>26,683</u>
	<u><u>46,132</u></u>

**Dumfries and Galloway Third Sector Interface**  
**Notes to the Financial Statements for the Period Ended 31 March 2014**

..... *continued*

**12 Operating lease commitments**

As at 31 March 2014 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	<b>Land and Buildings</b>
	<b>31 March 2014</b>
	£
Within two and five years	<u>20,100</u>

**13 Pension scheme**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £14,581.

Contributions totalling £10,167 were payable to the scheme at the end of the period and are included in creditors.

## Dumfries and Galloway Third Sector Interface

### Notes to the Financial Statements for the Period Ended 31 March 2014

..... continued

#### 14 Related parties

##### Controlling entity

The charity is controlled by the trustees.

#### 15 Analysis of funds

	Incoming resources	Resources expended	At 31 March 2014
	£	£	£
<b>General Funds</b>			
Unrestricted income fund	560,362	(457,304)	103,058
<b>Restricted Funds</b>			
T4T Project	8,000	(5,071)	2,929
PYF Capacity Building	61,920	(37,480)	24,440
PYF Time Banking	25,951	(11,880)	14,071
	95,871	(54,431)	41,440
	656,233	(511,735)	144,498

T4T Project - Funding to extend delivery service in the region, specifically in relation to providing training for volunteers.

PYF Capacity Building - Putting you first reshaping care, two development workers, co-ordinating services for older people.

PYF Time Banking - Putting you first time banking, one project worker and co-ordinating a volunteering initiative within the region.

#### 16 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 31 March 2014
	£	£	£
Tangible assets	9,672	(1,159)	8,513
Current assets	136,816	46,485	182,117
Creditors: Amounts falling due within one year	(43,430)	(3,886)	(46,132)
Net assets	103,058	41,440	144,498