

Report of the Trustees and  
Financial Statements for the Year Ended 31st March 2020  
for  
Dumfries and Galloway Third Sector  
Interface

Dumfries and Galloway Third Sector  
Interface

Contents of the Financial Statements  
for the Year Ended 31st March 2020

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Cash Flow Statement</b>	10 to 11
<b>Notes to the Financial Statements</b>	12 to 20
<b>Detailed Statement of Financial Activities</b>	21 to 22

Dumfries and Galloway Third Sector  
Interface

Reference and Administrative Details  
for the Year Ended 31st March 2020

<b>TRUSTEES</b>	Ms H Keron Ms K Dams Ms C Leadbetter A Dickson J Dougan Ms W Cuffe (appointed 18.9.20) Ms P Mitchell (resigned 22.11.19) D Sawden (appointed 3.6.19) (resigned 12.2.20) Ms E Bryant (resigned 9.3.20) I Boddy (resigned 2.6.20)
<b>PRINCIPAL ADDRESS</b>	54 Buccleuch Street Dumfries DUMFRIESSHIRE DG1 2AH
<b>REGISTERED CHARITY NUMBER</b>	SC043832
<b>INDEPENDENT AUDITORS</b>	Saint & Co Chartered Accountants Registered Auditors 26 High Street Annan DUMFRIESSHIRE DG12 6AJ
<b>BANKERS</b>	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB

Dumfries and Galloway Third Sector  
Interface

Report of the Trustees  
for the Year Ended 31st March 2020

The trustees present their report with the financial statements of the charity for the year ended 31st March 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charitable purposes of the charity 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 & Galloway's Third Sector Interface, the representation of the third sector on matters relating to public policy as such affects the interests of the third sector.
- The advancement of education and research within the third sector.

The Vision of Third Sector Dumfries and Galloway is:

**To improve the quality of life of the most vulnerable and disadvantaged individuals and communities in Dumfries and Galloway.**

Our mission is:

To work with third sector and public sector stakeholders to:

- Identify where service changes have had the biggest impact.
- Design responses to need.
- Create the environment for innovation.
- Maximise community empowerment.

From April 2019 to March 2020, Third Sector Dumfries and Galloway (TSDG) continued along its planned route map to achieving this mission and in doing so, fulfil the 4 roles set out by the Scottish Government for all TSIs. These are:

- To be a central source of knowledge about the third sector locally
- To ensure a strong third sector voice at a strategic level within local planning structures and nationally.
- To develop the capacity of volunteering, community groups, voluntary organisations and social enterprises to achieve positive change.
- To provide leadership, vision and coordination to the local third sector to better respond to local priorities, including through partnership and collaboration.

Dumfries and Galloway Third Sector  
Interface

Report of the Trustees  
for the Year Ended 31st March 2020

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

As set out in the report, this is being achieved through a tiered system of direct delivery and strategic partnerships:

#### **Tier 1 - Roadshows and Forums**

Our locality-based Engagement Officers delivered a comprehensive programme of roadshows in the community, covering all parts of the region. Between April 2019 and March 2020, 33 roadshows were held, at which individuals and organisations took part in one-to-one support surgeries or participated in group training events. Roadshows were often themed, and other relevant organisations were invited along to present or attend, to add value both to the attendees and the organisations.

This tier also includes our three thematic forums:

- Health and Social Care
- Tackling Poverty
- Children and Young People

Each forum brings together relevant organisations to create effective networking and promote creativity and sharing of best practice across the sector and to give the opportunity to contribute to the development of local policies and strategies.

#### **Tier 2 - Third Sector Area Partnerships**

Our TSAPs are small groups of representatives from locality-based third sector organisations (TSOs) who understand the needs of their area in detail. The TSAPs advise our Engagement Officers on issues that they should be aware of to ensure that TSDG best meets the needs of the communities we work with.

#### **Tier 3 - Key Partners**

Our key partners are TSOs that represent larger segments of the third sector, either geographically or thematically. By making particular links with these key TSOs, we can use our necessarily limited resources most effectively to benefit the largest number of people. In 2019/20, we established Key Partnerships across a diverse range of organisations including Loreburn Housing and The Usual Place.

#### **Tier 4 - Strategic Collaborations**

We ensure that TSDG takes its place at the regional and national table by collaborating effectively with partner agencies, whether from the public, private or third sector. This year, this has included our work with the Dumfries and Galloway Equalities Partnership and the Tackling Poverty Coordination Group, and designated seats on the Integrated Joint Board and the Community Planning Partnership.

Underpinning all of the tiers is a strong focus on **Communication**, in which there was a step-change this year. Our social media presence is extensive and effective, and email newsletters are still very well-received. Our website is due a major overhaul in 2020/21.

### **Volunteering**

At the heart of the Third Sector is of course the volunteers. In normal times, TSDG does not seek to engage with volunteers directly, but instead to support volunteer-involving TSOs. In April 2019 we recruited a Volunteering Officer and began the creation of a strategic plan for volunteering in the region, which was approved by the Board in January 2020.

In June 2019, we held our annual Voscars event celebrating volunteers across Dumfries and Galloway. The event had eight categories with a total of 134 nominations from across the region.

The winners were:

- >Young Volunteer (sponsored by The Holywood Trust) - Damola (Dami) Samuel, volunteer at multiple organisations
- >Adult Volunteer (sponsored by Burns Developments) - Sylvia Armour, of Dumfries and Galloway Citizens Advice Service
- >Board Member (sponsored by D&G Chamber of Commerce) - Jane Simons, of Kate's Kitchen
- >Children and Young People (sponsored by the Theatre Royal) - Dumfries Arts Award Programme
- >Social Enterprise (sponsored by Loreburn Housing) - Creetown Initiative
- >Community Group (sponsored by Dumfries and Galloway Council) - Young at Heart Group, from Summerhill Community Centre
- >Inclusion (sponsored by the D&G Equalities Partnership) - The Usual Place
- >Outstanding Contribution to Volunteering (sponsored by Anderson Kilts) - Jane McCulloch, of the Moffat Town Hall Redevelopment Trust

We continue to support young people in volunteering by coordinating the Saltire Awards. This year we saw 488 certificates awarded, recognising more than 30,000 hours of volunteering by young people across the region.

Dumfries and Galloway Third Sector  
Interface

Report of the Trustees  
for the Year Ended 31st March 2020

## **OBJECTIVES AND ACTIVITIES**

### **Social Enterprise**

Even in a pre-COVID context, TSOs were increasingly seeing the need for financial stability and independence from grant funding. Social enterprise can be the solution to this, and so we were pleased to be successful in applying for South of Scotland Enterprise Partnership (SOSEP) 'Boost' funding in late 2019 to create a new regional scheme - Seeding Social Enterprise Across the Land, or SSEAL. Specialist consultants were recruited for this scheme in early 2020, with a view to providing expert support to TSOs wanting to start or grow their Social Enterprise.

### **Representation and engagement**

Together with the Dumfries and Galloway Equalities Partnership, we deliver the Dumfries and Galloway Council Commission on representation and engagement - working together towards a shared vision of Dumfries and Galloway as a region where diversity is respected and celebrated, and everyone feels safe and included.

### **Our culture**

We recognise the importance of developing and supporting our staff team and have taken time to co-produce clear values for our organisation in order to nurture a positive and collaborative culture within our organisation. This is then reflected in the way that we work with our members and the wider third sector.

## **FINANCIAL REVIEW**

### **Financial position**

There was a deficit for the year of £45,704, compared to last year's deficit of £120,654. This reflects our journey towards financial stability after the necessary one-off costs associated with the re-positioning of TSDG in 2018/19. However, it should be noted that the majority of the SSEAL grant has not been spent yet, due to COVID response, and so these costs will be borne in 2020/21.

Closing reserves are £207,292, made up of £43,238 unrestricted and £164,054 restricted reserves.

The Trustees would like to acknowledge the support of the Scottish Government and Dumfries and Galloway Council as the organisation's principal core-funding stakeholders. Their contribution remained the same in 2019/20 as 2018/19 and we continue to appreciate their support in 2020/21.

With static core funding but an increasingly ambitious delivery programme, TSDG is committed to finding new ways to deliver efficiently within our budget and reserves commitment. In 2019/20, we raised over £30,000 from our own activities, reflecting our ambition to contribute to our own success financially as well as operationally. The loss of some £40,000 of external funding, coupled with the costs of necessary change, did however lead to a loss this year. However, our reserves are still very healthy at around £207,000.

In 2020/21, we will continue with prudent fiscal management to ensure that the organisation works within its allocated budgets to keep maintain those reserves as per the Reserves Policy.

### **Reserves policy**

Some use of reserves was made during 2019/20 to continue TSDG's strategic re-setting, as approved by the Board. The General Fund should be sufficient to cover outstanding liabilities in the event of the Charity ceasing to operate, to ensure that the Charity's core activities can continue during a period of unforeseen difficulty and to provide an appropriate period of time to secure new or additional funding if existing funding is withdrawn or no longer available. To achieve this purpose, the Board aims to have funds available equivalent to around 3 months' normal expenditure.

The Board also takes significant comfort from the fact that in the recent period of 'unforeseen difficulty', the value of TSDG and the role that it plays led to increases in our external funding, to allow it to continue in this role at an elevated level.

Dumfries and Galloway Third Sector  
Interface

Report of the Trustees  
for the Year Ended 31st March 2020

## **2020 UPDATE**

The trustees would like to take the opportunity to provide a brief update here on TSDG's activities outwith the formal reporting period, to cover our 2020 COVID pandemic response.

When in March 2020 the world changed, TSDG stepped up to the mark. As with all organisations, our staff team and Board immediately adapted to home working, and immediately pivoted to how we could best support the frontline organisations supporting our communities and volunteers.

Thanks to additional funding from the Scottish Government, we have been able to adapt our response to ensure we continue to best support volunteers and third sector organisations across the region. Our response over the last 7 months has fallen into 3 categories:

### **Crisis response:**

>Partnership working. We worked closely with statutory partners as part of an emergency response to Covid-19 that was co-ordinated at operational, tactical and strategic levels.

>Volunteer recruitment and coordination. In anticipation of a need for volunteers, more than 1700 volunteers were recruited and made available to support communities and individuals across D&G.

>Personal Referrals. Our Engagement Officers supported 1-to-1 referrals from the emergency support line, allocating volunteers to support individuals in need.

>Locality hubs. Establishment of locality teams with TSDG engagement staff, ward officers and NHS staff to support volunteering and wider community need.

>DG Resilience Map. Developed a 'locator' website, giving information on organisations that could provide support to communities.

>Scottish Government Wellbeing Fund. Nominated and assessed grass-roots organisations to receive £2,000 grants to assist their immediate emergency response in their communities.

### **Medium-term work:**

>Touchbase. Developed and delivered a telephone support service to address social isolation on a 1-to-1 basis during shielding and self-isolation.

>Super volunteers. Recruited and trained volunteers to undertake roles with additional responsibility.

>Scottish Government 'Supporting Communities' Fund. Became a 'community anchor' organisation to allow smaller organisations to access funding that otherwise wouldn't be available to them.

>Scottish Government 'Connecting Scotland' programme. Involved in scoring applications for access to hardware that would increase digital inclusion.

>Crisis toolkit. Developed a toolkit to help organisations prepare for any future crisis.

>Online events. Moved our programme of roadshows and training online to allow us to continue providing support to community organisations.

>National Emergencies Trust 'Response, Recovery and Resilience' Fund. Allocated money to distribute to local organisations

### **Strategic work**

>Started to re-develop the TSDG website and new 'DG Locator' app so that it can be accessed on mobile devices.

>Worked in partnership with the Border TSIs and other key partners to deliver an important report: 'South of Scotland Third Sector: A partnership approach to COVID-19 response and recovery planning'.

>Re-started SSEAL in August 2020.

>Currently progressing 'Kickstart', to support smaller TSOs in offering training placements to young people.

>Invited to Chair the Dumfries and Galloway Recovery Group.

This can only serve as a brief overview of the huge amounts of work put in by all the TSDG staff team. The trustees would like to thank all of them for their huge efforts over this period, and for delivering such important outcomes and being so flexible in their responses despite the significant challenges that COVID has presented to all of us. We were delighted to receive external recognition of this with a letter from Fiona Armstrong, the Lord Lieutenant of Dumfries, in September 2020, which commended the work of the TSDG staff in keeping our communities together.

The Trustees would also like to acknowledge in particular Norma's leadership and determination throughout this period. She has driven the organisation through all the stages of crisis management to a point now in 2020 when we believe the organisation is stronger, more focussed and more useful to its stakeholders than ever before.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Dumfries and Galloway Third Sector  
Interface

Report of the Trustees  
for the Year Ended 31st March 2020

Dumfries and Galloway Third Sector Interface 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 54 Buccleuch St, Dumfries DG1 2AH.

An Audit and Risk Committee, chaired by the Treasurer and comprising two more trustees, is constituted to meet at least four times per year to scrutinise the organisation's financial affairs, performance and to consider exposure to major risks (see below). The Committee then reports its findings to the Board.

The Joint Committee Group (JCG) made up of staff, trade union representatives and board members, continues to monitor the role of TSDG as an employer and influences our employment policy and practice. They have been particularly supportive during the COVID crisis, and our thanks go to them.

**Recruitment and appointment of new trustees**

The Board comprises of seven people elected by Members. The elected members of the Board may, in addition, appoint up to five additional members to fill skills gaps. Appointed trustees serve for a period of one year, but may be re-appointed.

The Board meet at least six times per annum to conduct business and up to a further three times per annum to discuss strategy and to engage in board development and training.

3 Trustees stepped down in 2019/20 - Paula Mitchell, David Sawden and Eileen Bryant. We thank them all for their support, particularly Paula who has been on the Board since September 2016.

At the end of March 2020, therefore, the Trustees were:

- Iain Boddy, Chair - elected 18/5/2014
- Helen Keron, Vice-Chair - elected 16/9/2016
- Kim Dams - elected 2/11/2018
- Christine Leadbetter - elected 28/3/2019
- John Dougan - elected 28/3/2019
- Alex Dickson - elected 28/3/2019

In May 2020, Iain's term as a Trustee expired and he stepped down, with all our thanks. Iain was a stalwart of TSDG for many years, and his calm influence and wise guidance was much appreciated by all.

We were also delighted to welcome Wendi Cuff to the Board in October 2020 - her experience in many third sector organisations in the west of the region will be very much appreciated.

Therefore in November 2020, the Trustees were:

- Helen Keron, Chair - elected 16/9/2016
- John Dougan, Vice-Chair - elected 28/3/2019
- Alex Dickson, Treasurer - elected 28/3/2019
- Kim Dams - elected 2/11/2018
- Christine Leadbetter - elected 28/3/2019
- Wendi Cuff - appointed 18/9/2020

We look forward to welcoming two further Trustees after the November 2020 AGM to bring the Board back up to full strength.

**Risk management**

The Board has assessed the major risks to which the charity is exposed, in particular those related to operations and finance and continues to evaluate the systems in place to mitigate exposure to major risks. A risk management policy and related risk register are in place. The risk register is reviewed at Board meetings. There will be a separate session in early 2021 to review the risk register in the light of learning from the pandemic.

Salaries are reviewed annually and are set to reflect levels for equivalent posts in similar organisations.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Dumfries and Galloway Third Sector  
Interface

Report of the Trustees  
for the Year Ended 31st March 2020

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of Trustees on 3rd November 2020 and signed on its behalf by:



Helen Keron, Chair



Iain Boddy, previous Chair

Dumfries and Galloway Third Sector  
Interface

Statement of Financial Activities  
for the Year Ended 31st March 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	443,141	56,800	499,941	487,343
<b>Charitable activities</b>					
Charitable Activities	5	-	-	-	2,150
Other trading activities	3	29,249	1,850	31,099	6,325
Investment income	4	711	-	711	847
<b>Total</b>		473,101	58,650	531,751	496,665
<b>EXPENDITURE ON</b>					
Raising funds	6	345,555	64,485	410,040	416,155
<b>Support &amp; governance costs</b>					
Charitable Activities	7	167,415	-	167,415	201,164
<b>Total</b>		512,970	64,485	577,455	617,319
<b>NET INCOME/(EXPENDITURE)</b>		(39,869)	(5,835)	(45,704)	(120,654)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		83,107	169,889	252,996	373,650
<b>TOTAL FUNDS CARRIED FORWARD</b>		43,238	164,054	207,292	252,996

The notes form part of these financial statements

Dumfries and Galloway Third Sector  
Interface

Balance Sheet  
31st March 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,860	-	1,860	2,478
Investments	14	1,000	-	1,000	1,000
		<u>2,860</u>	-	<u>2,860</u>	<u>3,478</u>
<b>CURRENT ASSETS</b>					
Debtors	15	-	-	-	970
Cash at bank		65,170	176,202	241,372	268,431
		<u>65,170</u>	<u>176,202</u>	<u>241,372</u>	<u>269,401</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(24,792)	(12,148)	(36,940)	(19,883)
		<u>40,378</u>	<u>164,054</u>	<u>204,432</u>	<u>249,518</u>
<b>NET CURRENT ASSETS</b>					
		<u>43,238</u>	<u>164,054</u>	<u>207,292</u>	<u>252,996</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>43,238</u>	<u>164,054</u>	<u>207,292</u>	<u>252,996</u>
<b>NET ASSETS</b>					
		<u>43,238</u>	<u>164,054</u>	<u>207,292</u>	<u>252,996</u>
<b>FUNDS</b>					
	19			43,238	83,107
Unrestricted funds				164,054	169,889
Restricted funds				<u>207,292</u>	<u>252,996</u>
<b>TOTAL FUNDS</b>					
				<u>207,292</u>	<u>252,996</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd November 2020 and were signed on its behalf by:



.....  
H Keron - Trustee

Dumfries and Galloway Third Sector  
Interface

Cash Flow Statement  
for the Year Ended 31st March 2020

	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(39,918)	25,890
Net cash (used in)/provided by operating activities		<u>(39,918)</u>	<u>25,890</u>
<b>Cash flows from investing activities</b>			
Interest received		711	847
Net cash provided by investing activities		<u>711</u>	<u>847</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(39,207)</u>	<u>26,737</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	268,431	241,694
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u>229,224</u>	<u>268,431</u>

The notes form part of these financial statements

Dumfries and Galloway Third Sector  
Interface

Notes to the Cash Flow Statement  
for the Year Ended 31st March 2020

<b>1.</b>	<b>RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>	2020 £	2019 £	
	<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(45,704)	(120,654)	
	<b>Adjustments for:</b>			
	Depreciation charges	618	826	
	Interest received	(711)	(847)	
	Decrease in debtors	970	152,387	
	Increase/(decrease) in creditors	4,909	(5,822)	
	<b>Net cash (used in)/provided by operations</b>	<u>(39,918)</u>	<u>25,890</u>	
<b>2.</b>	<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>	2020 £	2019 £	
	Notice deposits (less than 3 months)	241,372	268,431	
	Overdrafts included in bank loans and overdrafts falling due within one year	(12,148)	-	
	<b>Total cash and cash equivalents</b>	<u>229,224</u>	<u>268,431</u>	
<b>3.</b>	<b>ANALYSIS OF CHANGES IN NET FUNDS</b>	At 1.4.19 £	Cash flow £	At 31.3.20 £
	<b>Net cash</b>			
	Cash at bank	268,431	(27,059)	241,372
	Bank overdraft	-	(12,148)	(12,148)
		<u>268,431</u>	<u>(39,207)</u>	<u>229,224</u>
	<b>Total</b>	<u>268,431</u>	<u>(39,207)</u>	<u>229,224</u>

The notes form part of these financial statements

Dumfries and Galloway Third Sector  
Interface

Notes to the Financial Statements  
for the Year Ended 31st March 2020

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Scottish Government	376,000	378,600
Dumfries & Galloway Council	67,141	67,091
NHS Dumfries & Galloway	-	18,750
Community Jobs Scotland	-	7,028
Aspiring Communities	-	15,874
SSEAL Funding	56,800	-
	<u>499,941</u>	<u>487,343</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Other grants	<u>376,000</u>	<u>378,600</u>

Dumfries and Galloway Third Sector  
Interface

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2020

<b>3. OTHER TRADING ACTIVITIES</b>		2020	2019
		£	£
Other Income		12,874	(3,779)
Services provided to other organisations		18,225	10,104
		<u>31,099</u>	<u>6,325</u>
<b>4. INVESTMENT INCOME</b>		2020	2019
		£	£
Deposit account interest		711	847
		<u>711</u>	<u>847</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		2020	2019
		£	£
Other events	Activity Charitable Activities	-	2,150
		<u>-</u>	<u>2,150</u>
<b>6. RAISING FUNDS</b>			
<b>Direct costs</b>		2020	2019
		£	£
Staff costs		345,555	343,780
Event Costs		-	832
Volunteer awards		775	3,119
Community Transport		62,282	57,176
Training		-	11,248
SSEAL Expenses		1,428	-
		<u>410,040</u>	<u>416,155</u>
<b>7. CHARITABLE ACTIVITIES COSTS</b>			
	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable Activities	<u>160,597</u>	<u>6,818</u>	<u>167,415</u>
<b>8. SUPPORT COSTS</b>			
			Governance costs
			£
Charitable Activities			<u>6,818</u>

Dumfries and Galloway Third Sector  
Interface

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2020

**9. AUDITORS' REMUNERATION**

	2020	2019
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	6,200	3,480
Auditors' remuneration for non audit work	-	1,000
	<u>6,200</u>	<u>4,480</u>

The auditor's remuneration amounts to an audit fee of £3,480 (2018: £3,502) and other accounting services of £1,000 (2018: £1,460).

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2020 nor for the year ended 31st March 2019.

**Trustees' expenses**

Travelling expenses totalling £554 (2019: £500) were paid to four (2019: four) of the trustees during the year to reimburse them for expenses incurred in the course of their duties.

**11. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	304,688	310,279
Social security costs	23,987	17,382
Other pension costs	16,880	16,119
	<u>345,555</u>	<u>343,780</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Charitable activities	<u>16</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	445,691	41,652	487,343
<b>Charitable activities</b>			
Charitable Activities	2,150	-	2,150
Other trading activities	6,325	-	6,325
Investment income	847	-	847
	<u>455,013</u>	<u>41,652</u>	<u>496,665</u>
<b>EXPENDITURE ON</b>			
Raising funds	358,979	57,176	416,155
<b>Support &amp; governance costs</b>			
Charitable Activities	201,164	-	201,164
	<u>560,143</u>	<u>57,176</u>	<u>617,319</u>

Dumfries and Galloway Third Sector  
Interface

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2020

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	<u>Unrestricted funds £</u>	<u>Restricted funds £</u>	<u>Total funds £</u>
<b>NET INCOME/(EXPENDITURE)</b>	(105,130)	(15,524)	(120,654)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	188,237	185,413	373,650
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>83,107</u>	 <u>169,889</u>	 <u>252,996</u>

**13. TANGIBLE FIXED ASSETS**

	<u>Fixtures and fittings £</u>	<u>Computer equipment £</u>	<u>Totals £</u>
<b>COST</b>			
At 1st April 2019 and 31st March 2020	10,685	7,482	18,167
 <b>DEPRECIATION</b>			
At 1st April 2019	8,207	7,482	15,689
Charge for year	618	-	618
At 31st March 2020	8,825	7,482	16,307
 <b>NET BOOK VALUE</b>			
At 31st March 2020	1,860	-	1,860
At 31st March 2019	2,478	-	2,478

**14. FIXED ASSET INVESTMENTS**

	<u>Unlisted investments £</u>
<b>MARKET VALUE</b>	
At 1st April 2019 and 31st March 2020	1,000
 <b>NET BOOK VALUE</b>	
At 31st March 2020	1,000
At 31st March 2019	1,000

There were no investment assets outside the UK.

Dumfries and Galloway Third Sector  
Interface

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2020

<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2020	2019
	£	£
Trade debtors	-	970
	<u>          </u>	<u>          </u>
<b>16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2020	2019
	£	£
Bank loans and overdrafts (see note 17)	12,148	-
Trade creditors	13,629	8,392
Taxation and social security	5,655	6,000
Other creditors	5,508	5,491
	<u>          </u>	<u>          </u>
	36,940	19,883
	<u>          </u>	<u>          </u>
<b>17. LOANS</b>		
An analysis of the maturity of loans is given below:		
	2020	2019
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	12,148	-
	<u>          </u>	<u>          </u>
<b>18. LEASING AGREEMENTS</b>		
Minimum lease payments under non-cancellable operating leases fall due as follows:		
	2020	2019
	£	£
Within one year	6,687	37,354
Between one and five years	26,749	47,250
	<u>          </u>	<u>          </u>
	33,436	84,604
	<u>          </u>	<u>          </u>

Dumfries and Galloway Third Sector  
Interface

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2020

**19. MOVEMENT IN FUNDS**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	78,107	(39,869)	38,238
Social Enterprise Fund	5,000	-	5,000
	<u>83,107</u>	<u>(39,869)</u>	<u>43,238</u>
<b>Restricted funds</b>			
Integrated Care Fund	69,500	-	69,500
Innovation	10,661	-	10,661
Social Work	5,075	-	5,075
Sponsor a volunteer	253	1,075	1,328
Santander	3,000	-	3,000
Community Jobs Scotland	7,028	-	7,028
Capacity Building	5,037	-	5,037
Community Transport	50,134	(62,282)	(12,148)
Aspiring Communities	19,201	-	19,201
SSEAL	-	55,372	55,372
	<u>169,889</u>	<u>(5,835)</u>	<u>164,054</u>
<b>TOTAL FUNDS</b>	<u><u>252,996</u></u>	<u><u>(45,704)</u></u>	<u><u>207,292</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	473,101	(512,970)	(39,869)
<b>Restricted funds</b>			
Sponsor a volunteer	1,850	(775)	1,075
Community Transport	-	(62,282)	(62,282)
SSEAL	56,800	(1,428)	55,372
	<u>58,650</u>	<u>(64,485)</u>	<u>(5,835)</u>
<b>TOTAL FUNDS</b>	<u><u>531,751</u></u>	<u><u>(577,455)</u></u>	<u><u>(45,704)</u></u>

Dumfries and Galloway Third Sector  
Interface

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2020

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	183,237	(105,130)	78,107
Social Enterprise Fund	5,000	-	5,000
	<u>188,237</u>	<u>(105,130)</u>	<u>83,107</u>
<b>Restricted funds</b>			
Integrated Care Fund	50,750	18,750	69,500
Innovation	10,661	-	10,661
Social Work	5,075	-	5,075
Sponsor a volunteer	253	-	253
Santander	3,000	-	3,000
Community Jobs Scotland	-	7,028	7,028
Capacity Building	5,037	-	5,037
Community Transport	107,310	(57,176)	50,134
Aspiring Communities	3,327	15,874	19,201
	<u>185,413</u>	<u>(15,524)</u>	<u>169,889</u>
<b>TOTAL FUNDS</b>	<u><u>373,650</u></u>	<u><u>(120,654)</u></u>	<u><u>252,996</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	455,013	(560,143)	(105,130)
<b>Restricted funds</b>			
Integrated Care Fund	18,750	-	18,750
Community Jobs Scotland	7,028	-	7,028
Community Transport	-	(57,176)	(57,176)
Aspiring Communities	15,874	-	15,874
	<u>41,652</u>	<u>(57,176)</u>	<u>(15,524)</u>
<b>TOTAL FUNDS</b>	<u><u>496,665</u></u>	<u><u>(617,319)</u></u>	<u><u>(120,654)</u></u>

Dumfries and Galloway Third Sector  
Interface

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2020

**19. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	183,237	(144,999)	38,238
Social Enterprise Fund	5,000	-	5,000
	<u>188,237</u>	<u>(144,999)</u>	<u>43,238</u>
<b>Restricted funds</b>			
Integrated Care Fund	50,750	18,750	69,500
Innovation	10,661	-	10,661
Social Work	5,075	-	5,075
Sponsor a volunteer	253	1,075	1,328
Santander	3,000	-	3,000
Community Jobs Scotland	-	7,028	7,028
Capacity Building	5,037	-	5,037
Community Transport	107,310	(119,458)	(12,148)
Aspiring Communities	3,327	15,874	19,201
SSEAL	-	55,372	55,372
	<u>185,413</u>	<u>(21,359)</u>	<u>164,054</u>
<b>TOTAL FUNDS</b>	<u><u>373,650</u></u>	<u><u>(166,358)</u></u>	<u><u>207,292</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	928,114	(1,073,113)	(144,999)
<b>Restricted funds</b>			
Integrated Care Fund	18,750	-	18,750
Sponsor a volunteer	1,850	(775)	1,075
Community Jobs Scotland	7,028	-	7,028
Community Transport	-	(119,458)	(119,458)
Aspiring Communities	15,874	-	15,874
SSEAL	56,800	(1,428)	55,372
	<u>100,302</u>	<u>(121,661)</u>	<u>(21,359)</u>
<b>TOTAL FUNDS</b>	<u><u>1,028,416</u></u>	<u><u>(1,194,774)</u></u>	<u><u>(166,358)</u></u>

Dumfries and Galloway Third Sector  
Interface

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2020

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2020.

Dumfries and Galloway Third Sector  
Interface

Detailed Statement of Financial Activities  
for the Year Ended 31st March 2020

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Scottish Government	376,000	378,600
Dumfries & Galloway Council	67,141	67,091
NHS Dumfries & Galloway	-	18,750
Community Jobs Scotland	-	7,028
Aspiring Communities	-	15,874
SSEAL Funding	56,800	-
	499,941	487,343
<b>Other trading activities</b>		
Other Income	12,874	(3,779)
Services provided to other organisations	18,225	10,104
	31,099	6,325
<b>Investment income</b>		
Deposit account interest	711	847
<b>Charitable activities</b>		
Other events	-	2,150
	-	2,150
<b>Total incoming resources</b>	531,751	496,665
<b>EXPENDITURE</b>		
<b>Direct costs</b>		
Wages	304,688	310,279
Social security	23,987	17,382
Pensions	16,880	16,119
Event Costs	-	832
Volunteer awards	775	3,119
Community Transport	62,282	57,176
Training	-	11,248
SSEAL Expenses	1,428	-
	410,040	416,155
<b>Support &amp; governance costs</b>		
Rent & Premises	59,357	54,094
Insurance	4,078	2,573
Postage and telephone	30,140	25,658
Advertising	-	9,279
Staff training & welfare	3,413	4,269
Computer software	14,703	14,862
Office supplies	12,582	4,168
Subscriptions	1,091	4,800
Travel & Subsistence	7,521	9,944
Recruitment costs	-	3,981
Repairs & Maint	3,957	2,010
Board costs	554	592
Legal & Professional fees	22,890	33,706
Carried forward	160,286	169,936

Dumfries and Galloway Third Sector  
Interface

Detailed Statement of Financial Activities  
for the Year Ended 31st March 2020

	2020 £	2019 £
<b>Support &amp; governance costs</b>		
Brought forward	160,286	169,936
Bank charges	311	522
Office move	-	25,400
	<u>160,597</u>	<u>195,858</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	6,200	3,480
Auditors' remuneration for non audit work	-	1,000
Fixtures and fittings	618	826
	<u>6,818</u>	<u>5,306</u>
Total resources expended	<u>577,455</u>	<u>617,319</u>
<b>Net expenditure</b>	<u>(45,704)</u>	<u>(120,654)</u>