

REGISTERED CHARITY NUMBER: SC029821

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2025  
for  
Dochas Carers Centre SCIO

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for the Year Ended 31 March 2025

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## Dochas Carers Centre SCIO

### Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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**

Dochas Carers Centre exists to support unpaid adult carers across Mid-Argyll, Kintyre and the Isles (MAKI). Our mission is to provide practical, emotional, and social support to carers, enabling them to sustain their caring roles while maintaining their own wellbeing.

##### **Significant activities**

We deliver services including counselling, bereavement support, befriending, respite through the Time 4 Me service, Adult Carer Support Plans and Review, emergency and future care planning, information and advice, group activities and peer support.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Charitable activities**

During 2024/25, the Centre faced a challenging year shaped by the ongoing financial crisis and its impact on both our organisation and the unpaid carers we support. Rising costs across all areas of expenditure, combined with constrained budgets, placed significant pressure on our ability to meet growing demand. Despite these challenges, we remained committed to delivering high-quality support.

- **Carer Registration:** By year-end, 762 unpaid carers were registered of which 443 were active - reflecting a substantial increase in demand.
- **Support Services:** Requests for counselling, befriending, and Time 4 Me rose sharply as carers faced mounting emotional and financial pressures. Counselling was adapted to ensure sessions could be accessed both in person and by telephone.
- **Group Activities:** Art and pottery sessions, Men's and Parkinson's groups, self-directed support (SDS) information sessions, massage therapy, drop-ins, and social gatherings were well attended. Events such as Carers Week, Christmas celebrations, and regular lunches reduced isolation and fostered peer support.
- **Respite and Befriending:** The Time 4 Me service expanded, enabling carers to take short breaks while cared-for persons were supported safely. Befrienders provided companionship to those experiencing loneliness.
- **Financial Assistance:** Small grants helped carers manage immediate pressures, including energy costs, household goods, travel to appointments, and wellbeing activities.

### **Organisational Developments**

The year also brought significant organisational change:

- Several staff members retired.
- Counselling services were restructured to focus exclusively on registered carers.
- A major programme of organisational improvement modernised internal operations through cloud-based systems, strengthening resilience and reducing administrative burden.

Key developments included:

- Introduction of **CharityLog CRM**
- Transition of payroll to **SCVO**
- Financial management through **Xero**
- Staff expenses via **Equals Money**
- Adoption of **Breathe HR** for leave and time recording
- Enhanced digital security through **NordPass**

While these changes improved data integrity, compliance, and reporting, the rapid pace of implementation and limited initial training temporarily impacted morale and slowed workflows. Trustees recognise the importance of pacing change thoughtfully and supporting staff through transitions.

## **FINANCIAL REVIEW**

### **Financial position**

Budgetary pressures within Argyll & Bute HSCP significantly impacted our funding position. Although contracted for many years to deliver services for unpaid carers, the level of funding now represents a diminishing proportion of actual costs. Rising service demands and workforce pressures have not been matched by increased allocations.

To bridge this gap, we relied on grants, donations, and fundraising. In 2024/25, additional funding streams enabled us to maintain and expand services. Key contributions came from:

- Shared Care Scotland
- Nadara A'Chruach Community Fund (administered by Foundation Scotland)
- Bank of Scotland Foundation
- The National Lottery
- Smaller funders, individual donors, and community supporters

### **Reserves policy**

The Trustees continue to monitor reserves to ensure sustainability and resilience. While financial pressures remain, the organisation is committed to prudent management and diversification of income streams.

## **FUTURE PLANS**

Looking ahead to 2025/26, Trustees remain confident in the resilience of the Centre. We will continue to navigate financial and operational challenges, strengthen governance, and secure positive outcomes for unpaid carers across MAKI.



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, its memorandum of association, and constitutes a Scottish Charitable Incorporated Organisation.

### **Recruitment and appointment of new trustees**

The Board may appoint any person to be a charity trustee by resolution passed by majority vote at a Board meeting.

Appointments may be made "ex officio" if agreed by the Board.

The maximum number of charity trustees is seven (7).

Trustees can serve a maximum term of six years, following retirement and re-election after the first three years.

### **Election of Office-Bearers**

1. Trustees must elect (from among themselves) a Chair, Treasurer, and Secretary.
2. Additional office-bearers (e.g., Vice Chair) may be elected if considered appropriate.
3. All office-bearers cease to hold office at the conclusion of each AGM but may be re-elected.
  - A person elected to office will automatically cease to hold that office if:
    - a. They cease to be a charity trustee; or
    - b. They resign by giving written notice to the organisation.

### **Organisational structure**

#### **General structure**

1. The organisation is governed by the Board, which holds regular meetings and generally controls the activities of the charity.
2. The Board appoints charity trustees to fill vacancies and has the power to make changes to the constitution.
3. Trustees are referred to in the constitution as Charity Trustees and are also the Members of the organisation for the purposes of the Charities and Trustee Investment (Scotland) Act 2005.
4. Under the constitution, no-one can be a member unless they are also a charity trustee.
5. Certain decisions must be taken by charity trustees in their capacity as members, as required by the Act.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Delegated Authority**

Day-to-day management of the charity is delegated to the Manager, who is responsible for operational delivery, staff supervision, and implementation of Board policies and strategy. The Manager ensures that services are delivered effectively, resources are managed efficiently, and staff are supported in their roles.

The Manager reports directly to the Board of Trustees, providing regular updates on operational performance, staffing, financial management, and service outcomes. This reporting structure ensures that Trustees retain overall responsibility for governance, compliance, and strategic direction, while the Manager is empowered to oversee daily operations.

Trustees maintain oversight through quarterly Board meetings and sub-committee reviews, where the Manager presents reports and recommendations. This arrangement balances effective delegation with strong accountability, ensuring that operational decisions are aligned with the charity's strategic objectives and legal obligations.

### **Governance**

Governance arrangements continued to strengthen. Trustees met quarterly, with sub-committees providing more frequent scrutiny and support. This ensured effective oversight of staffing, policy, planning, and risk management during a period of considerable financial and operational challenge.

### **Commitment to Quality**

In 2024, the Centre became a Network Partner of Carers Trust, reflecting our commitment to collaboration and best practice. While not yet accredited under the Carers Quality Standard Award, we aim to work towards this as part of our quality improvement journey.

Dochas Carers Centre SCIO

Report of the Trustees  
for the Year Ended 31 March 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
SC029821

**Principal address**

50 Campbell Street  
Lochgilphead  
Argyll  
PA31 8JU

**Trustees**

Ms M Jacobsen MBE  
Ms D Landon-Norton  
R Box  
P Norton  
Ms C MacCallum  
Ms N Kelly  
Ms M Mackintosh  
R Chicken (resigned 15.7.24)

**Patron**

Torquhil Ian Campbell, Duke of Argyll

**Honorary Life President and Founder**

Catherine Patterson MBE

**Independent Examiner**

Mackay & Co CA  
120 George Street  
Oban  
Argyll  
PA34 5NT

**Bankers**

Bank of Scotland, Poltalloch Street, Lochgilphead, PA31 8LW

**Insurance Brokers**

Keegan & Pennykid Insurance Brokers Ltd, 50 Queen Street, Edinburgh, EH2 3NS



### **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).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

20/12/2025

Approved by order of the board of trustees on ..... and signed on its behalf by:

**Rosalind Box**

.....  
R Box - Trustee

Independent Examiner's Report to the Trustees of  
Dochas Carers Centre SCIO

I report on the accounts for the year ended 31 March 2025 set out on pages nine to seventeen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

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

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Ross CA  
The Institute of Chartered Accountants of Scotland

Mackay & Co CA  
120 George Street  
Oban  
Argyll  
PA34 5NT

Date: ..... 20/12/2025 .....

Dochas Carers Centre SCIO

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		15,177	3,285	18,462	9,059
<b>Charitable activities</b>	4				
Support of carers		5,000	316,080	321,080	290,254
Other trading activities	2	3,292	-	3,292	1,771
Investment income	3	<u>2,886</u>	<u>-</u>	<u>2,886</u>	<u>2,188</u>
<b>Total</b>		<u>26,355</u>	<u>319,365</u>	<u>345,720</u>	<u>303,272</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Support of carers		49,908	291,438	341,346	298,887
Grants payable		-	14,438	14,438	30,817
Carers' support		-	12,570	12,570	17,911
Counselling and supervision		<u>-</u>	<u>28,458</u>	<u>28,458</u>	<u>22,238</u>
<b>Total</b>		<u>49,908</u>	<u>346,904</u>	<u>396,812</u>	<u>369,853</u>
<b>NET INCOME/(EXPENDITURE)</b>		(23,553)	(27,539)	(51,092)	(66,581)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>182,021</u>	<u>278,327</u>	<u>460,348</u>	<u>526,929</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>158,468</u>	<u>250,788</u>	<u>409,256</u>	<u>460,348</u>

The notes form part of these financial statements



Dochas Carers Centre SCIO

Balance Sheet  
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	89,432	87,332	176,764	188,715
<b>CURRENT ASSETS</b>					
Debtors	9	6,648	-	6,648	152
Cash at bank		<u>68,350</u>	<u>163,456</u>	<u>231,806</u>	<u>273,708</u>
		74,998	163,456	238,454	273,860
<b>CREDITORS</b>					
Amounts falling due within one year	10	(5,962)	-	(5,962)	(2,227)
<b>NET CURRENT ASSETS</b>		<u>69,036</u>	<u>163,456</u>	<u>232,492</u>	<u>271,633</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>158,468</u>	<u>250,788</u>	<u>409,256</u>	<u>460,348</u>
<b>NET ASSETS</b>		<u>158,468</u>	<u>250,788</u>	<u>409,256</u>	<u>460,348</u>
<b>FUNDS</b>	11				
Unrestricted funds				158,468	182,021
Restricted funds				<u>250,788</u>	<u>278,327</u>
<b>TOTAL FUNDS</b>				<u>409,256</u>	<u>460,348</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
.....20/12/2025..... and were signed on its behalf by:

**Rosalind Box**

.....  
R Box - Trustee

The notes form part of these financial statements



## **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.

### **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.

### **Donations & legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amounts can be reliably measured.

### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

### **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.

### **Charitable activities**

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

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

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**1. ACCOUNTING POLICIES - continued**

**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. OTHER TRADING ACTIVITIES**

	31.3.25	31.3.24
	£	£
Fundraising events	<u>3,292</u>	<u>1,771</u>

**3. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>2,886</u>	<u>2,188</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.25	31.3.24
		£	£
Grants	Support of carers	316,080	285,254
Employment allowance	Support of carers	<u>5,000</u>	<u>5,000</u>
		<u>321,080</u>	<u>290,254</u>

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

	31.3.25	31.3.24
	£	£
Age Independence	-	400
Shared Care Scotland	11,425	12,693
Lochgilphead Community Council	-	500
Argyll TSI	-	10,000
The National Lottery	22,500	35,437
Nadara A'Chruach Wind Farm Community Fund	20,000	10,000
Argyll & Bute Council	<u>226,640</u>	<u>213,224</u>
Carried forward	280,565	282,254

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**4. INCOME FROM CHARITABLE ACTIVITIES - continued**

	31.3.25	31.3.24
	£	£
Brought forward	280,565	282,254
The Wood Foundation (Lochgilphead High School)	3,000	3,000
Tarbert & Skipness Community Benefit Fund	2,515	-
Bank of Scotland Foundation	<u>30,000</u>	<u>-</u>
	<u>316,080</u>	<u>285,254</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**6. STAFF COSTS**

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

	31.3.25	31.3.24
Charitable Activities	13	18
Administration	<u>2</u>	<u>1</u>
	<u>15</u>	<u>19</u>

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

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,059	-	9,059
<b>Charitable activities</b>			
Support of carers	5,000	285,254	290,254
Other trading activities	1,771	-	1,771
Investment income	<u>2,188</u>	<u>-</u>	<u>2,188</u>
<b>Total</b>	<u>18,018</u>	<u>285,254</u>	<u>303,272</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support of carers	30,843	268,044	298,887



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

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

	Unrestricted funds £	Restricted funds £	Total funds £
Grants payable	-	30,817	30,817
Carers' support	-	17,911	17,911
Counselling and supervision	-	22,238	22,238
<b>Total</b>	<b>30,843</b>	<b>339,010</b>	<b>369,853</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(12,825)</b>	<b>(53,756)</b>	<b>(66,581)</b>
Transfers between funds	1,742	(1,742)	-
<b>Net movement in funds</b>	<b>(11,083)</b>	<b>(55,498)</b>	<b>(66,581)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	193,104	333,825	526,929
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>182,021</b>	<b>278,327</b>	<b>460,348</b>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2024	241,053	33,470	274,523
Additions	-	1,872	1,872
Disposals	-	(25,373)	(25,373)
At 31 March 2025	241,053	9,969	251,022
<b>DEPRECIATION</b>			
At 1 April 2024	62,922	22,886	85,808
Charge for year	4,821	2,462	7,283
Eliminated on disposal	-	(18,833)	(18,833)
At 31 March 2025	67,743	6,515	74,258
<b>NET BOOK VALUE</b>			
At 31 March 2025	173,310	3,454	176,764
At 31 March 2024	178,131	10,584	188,715



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Other debtors	<u>6,648</u>	<u>152</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Taxation and social security	3,443	-
Other creditors	<u>2,519</u>	<u>2,227</u>
	<u>5,962</u>	<u>2,227</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement	Transfers	At
	£	in funds	between	31.3.25
		£	funds	£
<b>Unrestricted funds</b>				
General fund	165,021	(23,553)	(89,431)	52,037
Redundancy	5,000	-	-	5,000
Rebuilding	6,000	-	-	6,000
Development	6,000	-	-	6,000
Fixed Assets	-	-	89,431	89,431
	182,021	(23,553)	-	158,468
<b>Restricted funds</b>				
Land & buildings	90,149	(2,817)	-	87,332
Aggregate restricted funds	47,796	3,396	9,794	60,986
NHS Funds	10,275	(5,098)	-	5,177
Argyll & Bute Council funds	<u>130,107</u>	<u>(23,020)</u>	<u>(9,794)</u>	<u>97,293</u>
	<u>278,327</u>	<u>(27,539)</u>	-	<u>250,788</u>
<b>TOTAL FUNDS</b>	<u>460,348</u>	<u>(51,092)</u>	-	<u>409,256</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,355	(49,908)	(23,553)
<b>Restricted funds</b>			
Land & buildings	-	(2,817)	(2,817)
Aggregate restricted funds	97,725	(94,329)	3,396
NHS Funds	-	(5,098)	(5,098)
Argyll & Bute Council funds	<u>221,640</u>	<u>(244,660)</u>	<u>(23,020)</u>
	<u>319,365</u>	<u>(346,904)</u>	<u>(27,539)</u>
<b>TOTAL FUNDS</b>	<u><u>345,720</u></u>	<u><u>(396,812)</u></u>	<u><u>(51,092)</u></u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	193,104	(12,825)	(15,258)	165,021
Redundancy	-	-	5,000	5,000
Rebuilding	-	-	6,000	6,000
Development	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
	193,104	(12,825)	1,742	182,021
<b>Restricted funds</b>				
Land & buildings	92,966	(2,817)	-	90,149
Aggregate restricted funds	42,028	5,768	-	47,796
NHS Funds	12,585	(2,310)	-	10,275
Health & welfare funds	511	(511)	-	-
Argyll & Bute Council funds	<u>185,735</u>	<u>(53,886)</u>	<u>(1,742)</u>	<u>130,107</u>
	<u>333,825</u>	<u>(53,756)</u>	<u>(1,742)</u>	<u>278,327</u>
<b>TOTAL FUNDS</b>	<u><u>526,929</u></u>	<u><u>(66,581)</u></u>	<u><u>-</u></u>	<u><u>460,348</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**11. MOVEMENT IN FUNDS - continued**

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	18,018	(30,843)	(12,825)
<b>Restricted funds</b>			
Land & buildings	-	(2,817)	(2,817)
Aggregate restricted funds	59,337	(53,569)	5,768
NHS Funds	-	(2,310)	(2,310)
Health & welfare funds	-	(511)	(511)
Argyll & Bute Council funds	213,224	(267,110)	(53,886)
Shared Care Funds	<u>12,693</u>	<u>(12,693)</u>	<u>-</u>
	<u>285,254</u>	<u>(339,010)</u>	<u>(53,756)</u>
<b>TOTAL FUNDS</b>	<u>303,272</u>	<u>(369,853)</u>	<u>(66,581)</u>

**Transfers between funds**

The transfer from the general fund to a fixed asset fund is in order to show how much of the general funds are tied up in fixed assets, and not therefore readily available for spending.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

Dochas Carers Centre SCIO

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	18,462	9,059
<b>Other trading activities</b>		
Fundraising events	3,292	1,771
<b>Investment income</b>		
Deposit account interest	2,886	2,188
<b>Charitable activities</b>		
Grants	316,080	285,254
Employment allowance	<u>5,000</u>	<u>5,000</u>
	<u>321,080</u>	<u>290,254</u>
<b>Total incoming resources</b>	<b>345,720</b>	<b>303,272</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	240,983	228,498
Social security	17,338	16,456
Pensions	6,862	7,338
Rates and water	1,440	-
Insurance	1,313	1,858
Light and heat	3,900	4,760
Postage and stationery	2,259	2,698
Advertising	946	1,668
Sundries	5,080	2,474
Motor & travelling costs	11,077	9,656
Accountancy	4,084	2,972
Telephone	8,307	2,647
Repairs & maintenance	10,226	1,356
Legal fees	1,908	648
Bank charges	559	380
Room hire	1,746	-
Counselling costs	28,458	22,238
Therapist costs	4,880	-
Cleaning	2,047	2,010
Subscriptions	3,894	4,899
Volunteer costs	2,681	3,033
Carried forward	<b>359,988</b>	<b>315,589</b>

This page does not form part of the statutory financial statements



Dochas Carers Centre SCIO

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>Charitable activities</b>		
Brought forward	359,988	315,589
Workshops costs	4,513	-
Group catering costs	272	-
Fundraising costs	1,292	-
Support group costs	7,701	17,911
Training	1,325	377
Freehold property	4,821	4,820
Fixtures and fittings	2,462	-
Loss on sale of tangible fixed assets	-	339
Grants to individuals	<u>14,438</u>	<u>30,817</u>
	<u>396,812</u>	<u>369,853</u>
Total resources expended	<u>396,812</u>	<u>369,853</u>
<b>Net expenditure</b>	<u>(51,092)</u>	<u>(66,581)</u>

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