

Charity registration number: SC029821

Dochas Carers Centre SCIO

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Dochas Carers Centre SCIO

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Dochas Carers Centre SCIO

Reference and Administrative Details

Trustees	Norman Beaton Margaret Hall Jacobsen, Chair Elizabeth Ann Rennie Barbara Morag Robins Leonard McNeill Maureen MacKintosh
Senior Management Team	Julie Ross Sinclair, Centre Manager
Charity Registration Number	SC029821
Principal Office	Dochas Centre 50 Campbell Street Lochgilphead Argyll PA31 8JU
Independent Examiner	Stuart Ramsay Chartered Accountant 46 Argyll Street Lochgilphead Argyll PA31 8NE
Solicitors	Holmes MacKillop LLP 109 Douglas Street Glasgow G2 4HB
Bankers	Bank of Scotland Poltalloch Street Lochgilphead Argyll PA31 8LW Clydesdale Bank Poltalloch Street Lochgilphead Argyll PA31 8LL

Dochas Carers Centre SCIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The objects of the charity are to provide information, guidance and support to unpaid carers who reside in Mid-Argyll, Kintyre, Campbeltown, Islay, Jura and Gigha, and, by extension, to those for whom they care. By providing better support to carers, and preparation throughout their caring role, the charity enables them and those they care for to remain at home longer.

Further objects of the charity are to educate the public of Scotland and elsewhere in the United Kingdom to promote the welfare of sufferers of Motor Neurone Disease (MND) and Guillain Barre Syndrome (GBS), and to relieve the suffering of those with both diseases.

The charity aims to raise awareness amongst the public of MND and GBS, to fund research into MND and GBS, to make the results available to the public, and to fund and provide facilities for the care of sufferers of both diseases. It also aims to provide facilities to advance and ease the care burden on carers and of those who require care, to provide a range of services of all kinds to assist carers to give improved care to those who are suffering from ill health, disability or old age, and to actively participate in consultation with governments and statutory agencies by contributing to debates on and research into the needs of carers, their rights and well-being.

Public benefit

The trustees confirm that they have complied with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Dochas Carers Centre SCIO

Trustees' Report (continued)

Achievements and performance

Unpaid carers: A difficult year for many carers as they struggled both with supporting the person they care for and all the cost-of-living increases. Dochas has supported where possible and has sought extra funding to help.

Our staff have supported 44 carers who have suffered bereavement, helping them deal with the necessary official work while offering caring empathetic support and helping them adjust to different life circumstances.

Many events were held throughout the year across locations to give carers an opportunity to socialise. During Carers Week, 26 carers visited Inveraray Castle and successful events were held across all of Mid Argyll, Kintyre and the islands (MAKI). Art groups, pottery groups, massage sessions, autism group, Parkinson's group, and drop-in groups were amongst regular opportunities given to carers to meet.

Staff: During Covid we altered our patterns of work and have continued that by developing a hybrid form of working which allows staff some time each week working from home. This has been a successful innovation giving staff some quiet time and relieving the pressure on working space within the Dochas hub in Lochgilphead.

We increased our staffing during this year, welcoming Angela and Roxanne as support workers on Islay and Jura and in Kintyre, and Sally as an administrative assistant in Lochgilphead.

Our manager, Peter Minshall, retired in December 2022 to allow him to pursue other interests. We were delighted to appoint Julie Sinclair as our manager, and she began to work with us in January 2023.

Services: The befriending service currently based in Mid Argyll has built the number of volunteers to 25 who regularly meet their befriended person and become an important part of their lives, giving them a visitor who is neither a relation nor paid to be there.

Dochas has received some funding to build and develop a befriending service in Kintyre. Progress is slow but plans are underway to search for funding and for volunteers to help build the service in Kintyre.

Counselling is one of the very valuable services offered by Dochas. We have 8 counsellors working face to face, online and by telephone. As a support to staff we offer them mindfulness training and a regular online practice group.

The Time 4 Me service has continued to develop. It's a vital service for carers offering them a lifeline to have a break and cover the tasks they cannot do with the person they care for present. It also allows them to maintain links with their own friends and interests. Dochas has one part-time member of staff and 7 bank staff who cover this task. 85% of referrals for this service come from the Social Work Department.

Adult care support plan: Weekly our support staff meet carers referred from a number of agencies and work with them to develop an adult care support plan and to discover from them what support they need in their caring role, what worries they have and look for ways in which Dochas can help.

Board: the Board has met four times this year and works online between meetings. We are still searching for additional Trustees.

Catherine Paterson, our co-founder, retired as Chair in December 2021 and has become our Honorary Lifetime President. Margaret Jacobsen is now the Chair.

A busy successful year and the Board will continue to look for ways in which it can lift some of the burden from a group of people that we deeply admire. The Board is especially grateful to the wonderful Dochas staff who deliver a high-quality service with a calm smile and make so many carers feel better.

Dochas Carers Centre SCIO

Trustees' Report (continued)

Structure, governance and management

Recruitment and appointment of trustees

The charity is administered by the Trustees, who are appointed at the Annual General meeting, and operate on a voluntary basis. The Trustees meet throughout the year to monitor, evaluate and control the operation of the services provided.

Organisational structure

The charity became a Scottish Charitable Incorporated Organisation on 13th April 2022.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

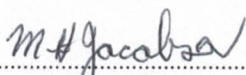
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 12-10-23 and signed on its behalf by:


.....
Margaret Hall Jacobsen
Trustee

Dochas Carers Centre SCIO

Statement of Trustees' Responsibilities

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

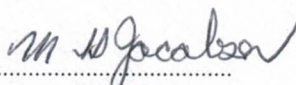
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 Investment (Scotland) Act 2005, the applicable Charities Accounts (Scotland) Regulations 2006 (as amended) Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 12-10-23 and signed on its behalf by:


.....
Margaret Hal Jacobsen
Trustee

Dochas Carers Centre SCIO

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

I report to the trustees on my examination of the accounts of Dochas Carers Centre SCIO for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Dochas Carers Centre SCIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

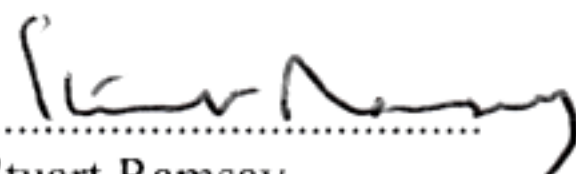
I report in respect of my examination of the Dochas Carers Centre SCIO's accounts carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Dochas Carers Centre SCIO in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Regulation 9 of the 2006 Accounts Regulations other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stuart Ramsay
Chartered Accountant
Member of The Institute of Chartered Accountants of Scotland

46 Argyll Street
Lochgilphead
Argyll
PA31 8NE

16 OCT 2023
Date:.....

Dochas Carers Centre SCIO

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donation, grants and legacies		11,305	308,743	320,048
Employers' Allowance		5,000	-	5,000
Fundraising		986	-	986
Investment income	5	<u>781</u>	<u>-</u>	<u>781</u>
Total income		<u>18,072</u>	<u>308,743</u>	<u>326,815</u>
Expenditure on:				
Charitable activities		<u>(31,215)</u>	<u>(300,240)</u>	<u>(331,455)</u>
Total expenditure		<u>(31,215)</u>	<u>(300,240)</u>	<u>(331,455)</u>
Net (expenditure)/income		(13,143)	8,503	(4,640)
Gross transfers between funds		<u>(6,742)</u>	<u>6,742</u>	<u>-</u>
Net movement in funds		(19,885)	15,245	(4,640)
Reconciliation of funds				
Total funds brought forward		<u>212,992</u>	<u>318,577</u>	<u>531,569</u>
Total funds carried forward	18	<u>193,107</u>	<u>333,822</u>	<u>526,929</u>
		Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donation, grants and legacies		7,466	244,381	251,847
Employers' Allowance		4,000	-	4,000
Fundraising		2,306	-	2,306
Investment income	5	<u>774</u>	<u>-</u>	<u>774</u>
Total income		<u>14,546</u>	<u>244,381</u>	<u>258,927</u>
Expenditure on:				
Charitable activities		<u>(14,378)</u>	<u>(198,856)</u>	<u>(213,234)</u>
Total expenditure		<u>(14,378)</u>	<u>(198,856)</u>	<u>(213,234)</u>
Net income		168	45,525	45,693
Gross transfers between funds		<u>926</u>	<u>(926)</u>	<u>-</u>
Net movement in funds		1,094	44,599	45,693
Reconciliation of funds				
Total funds brought forward		<u>211,898</u>	<u>273,978</u>	<u>485,876</u>
Total funds carried forward	18	<u>212,992</u>	<u>318,577</u>	<u>531,569</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 18 form an integral part of these financial statements.

Dochas Carers Centre SCIO

Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

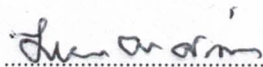
The funds breakdown for 2022 is shown in note 18.

Dochas Carers Centre SCIO

**(Registration number: SC029821)
Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	194,744	191,703
Current assets			
Debtors	15	400	688
Cash at bank and in hand	16	<u>333,730</u>	<u>341,123</u>
		334,130	341,811
Creditors: Amounts falling due within one year	17	<u>(1,945)</u>	<u>(1,945)</u>
Net current assets		<u>332,185</u>	<u>339,866</u>
Net assets		<u><u>526,929</u></u>	<u><u>531,569</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		333,822	318,577
Unrestricted income funds			
Unrestricted funds		<u>193,107</u>	<u>212,992</u>
Total funds	18	<u><u>526,929</u></u>	<u><u>531,569</u></u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 12.10.23 and signed on their behalf by:



Leonard McNeill
Trustee

Dochas Carers Centre SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of preparation

Dochas Carers Centre SCIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount 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

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

Dochas Carers Centre SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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:

Asset class	Depreciation method and rate
Land and buildings	2% straight line
Furniture and fittings	25% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Dochas Carers Centre SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Restricted income 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.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	11,127	-	11,127
Gift aid reclaimed	178	-	178
Grants, including capital grants;			
Government grants	-	218,437	218,437
Grants from community groups	-	90,306	90,306
Total for 2023	11,305	308,743	320,048
Total for 2022	7,466	244,381	251,847

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Charitable activities	5,000	5,000
Activities for generating funds	986	986
Total for 2023	5,986	5,986
Total for 2022	6,306	6,306

Dochas Carers Centre SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	579	579
Local fundraising and street collection income	407	407
Total for 2023	986	986
Total for 2022	2,306	2,306

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	781	781
Total for 2023	781	781
Total for 2022	774	774

6 Expenditure on raising funds

**Total
costs
£**

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Grant Funding	-	53,150	53,150
Carers' support	-	12,582	12,582
Counselling and supervision	4	18,056	18,060
Charitable activities	28,439	216,452	244,891
Total for 2023	28,443	300,240	328,683
Total for 2022	11,606	198,856	210,462

Dochas Carers Centre SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total expenditure £
Individual grants	-	53,150	-	53,150
Carers' support	12,582	-	-	12,582
Counselling and supervision	18,060	-	-	18,060
Charitable activities	-	-	244,891	244,891
Total for 2023	30,642	53,150	244,891	328,683
Total for 2022	14,564	9,778	186,120	210,462

Dochas Carers Centre SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

8 Analysis of governance and support costs

Charitable activities expenditure

		Unrestricted funds General £	Restricted funds £	Total 2023 £
	Basis of allocation			
Salaries and wages	Actual	5,555	197,183	202,738
Premises	Actual	10,788	4,160	14,948
Office costs	Actual	10,542	3,848	14,390
Travel costs	Actual	-	6,457	6,457
Support costs	Actual	1,554	4,804	6,358
Carers support		-	12,582	12,582
Counselling		4	18,056	18,060
		<u>28,443</u>	<u>247,090</u>	<u>275,533</u>

		Unrestricted funds General £	Restricted funds £	Total 2022 £
	Basis of allocation			
Salaries and wages	Actual	1,993	161,129	163,122
Premises	Actual	5,612	3,417	9,029
Office costs	Actual	3,846	5,114	8,960
Travel costs	Actual	-	5,009	5,009
		<u>11,451</u>	<u>174,669</u>	<u>186,120</u>

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Other fees paid to examiners	<u>2,772</u>	<u>2,772</u>
Total for 2023	<u>2,772</u>	<u>2,772</u>
Total for 2022	<u>2,772</u>	<u>2,772</u>

Dochas Carers Centre SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

9 Grant-making

Analysis of grants

	Grants to individuals	
	2023	2022
	£	£
Analysis		
Grant funding	<u>53,150</u>	<u>9,778</u>

The support costs associated with grant-making are £Nil (31 March 2022 - £Nil).

10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>8,729</u>	<u>6,546</u>

During the year the charity made the following transactions with trustees:

Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Charitable activities	16	13
Administration	<u>2</u>	<u>1</u>
	<u>18</u>	<u>14</u>

9 (2022 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,791 (2022 - £5,055).

During the year, the charity made redundancy and/or termination payments which totalled £Nil (2022 - £Nil).

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

Dochas Carers Centre SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

The total employee benefits of the key management personnel of the charity were £24,656 (2022 - £36,307).
The Administrator, as the highest paid member of staff, received benefits totalling £40,542 (2022 - £36,307).

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	239,668	23,986	263,654
Additions	1,385	10,632	12,017
Disposals	-	(894)	(894)
At 31 March 2023	241,053	33,724	274,777
Depreciation			
At 1 April 2022	53,283	18,668	71,951
Charge for the year	4,820	3,909	8,729
Eliminated on disposals	-	(647)	(647)
At 31 March 2023	58,103	21,930	80,033
Net book value			
At 31 March 2023	182,950	11,794	194,744
At 31 March 2022	186,385	5,318	191,703

15 Debtors

	2023 £	2022 £
Accrued income	400	688

16 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	140	145
Cash at bank	333,590	340,978
	333,730	341,123

Dochas Carers Centre SCIO

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,945	1,945

18 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General funds	212,992	18,071	(31,217)	(6,742)	193,104
Restricted funds					
Aggregate Restricted Funds	12,946	75,760	(36,305)	(10,373)	42,028
NHS Funds	11,779	5,510	(4,704)	-	12,585
Land and buildings	95,783	-	(2,817)	-	92,966
Health and welfare funds	511	-	-	-	511
Shared Care Funds	15,726	14,547	(30,273)	-	-
Argyll and Bute Council Funds	181,832	212,927	(226,139)	17,115	185,735
Total restricted funds	318,577	308,744	(300,238)	6,742	333,825
Total funds	531,569	326,815	(331,455)	-	526,929
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General funds	211,898	14,546	(14,378)	926	212,992
Restricted					
Aggregate Restricted Funds	273,978	244,381	(198,856)	(926)	318,577
Total funds	485,876	258,927	(213,234)	-	531,569