

Company registration number: SC247624

Charity registration number: SC029821

The Dochas Fund

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Stuart Ramsay
Chartered Accountant
46 Argyll Street
Lochgilphead
Argyll
PA31 8NE

The Dochas Fund

Contents

Reference and Administrative Details	1 to 2
Strategic Report	3
Trustees' Report	4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 20

The Dochas Fund

Reference and Administrative Details

Trustees	Catherine Ann Paterson, Chairperson Norman Beaton Elisabeth Neilson Fraser Margaret Hall Jacobsen Elizabeth Ann Rennie Barbara Morag Robins Leonard McNeill
Secretary	Catherine Ann Paterson, Chairperson
Senior Management Team	Doris Linstead, Centre Manager (retired 6 May 2020) Peter Minshall, Centre Manager
Principal Office	Dochas Centre 50 Campbell Street Lochgilphead Argyll PA31 8JU
Registered Office	Dochas Centre 50 Campbell Street Lochgilphead Argyll PA31 8JU The charity is incorporated in Scotland.

The Dochas Fund

Reference and Administrative Details

Company Registration Number	SC247624
Charity Registration Number	SC029821
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
Independent Examiner	Stuart Ramsay Chartered Accountant 46 Argyll Street Lochgilphead Argyll PA31 8NE

The Dochas Fund

Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

Achievements and performance

No-one could have predicted the year we would face from March 2020 until now. Shielding was in place for the elderly and for those with underlying health conditions, which covered all of our Carers. The word, “Unprecedented” became the Buzz word of the Pandemic. We are happy to report that the response from our staff when NHS Highland asked Doris to close that afternoon was, we must keep going. How they did that was to work from home.

The Pandemic restrictions were law, yet our staff managed not only to continue their normal working, but also found creative ways to lift the spirits of our Carers with the launch of a Quarterly Newsletter, Dochas Focus, a photograph competition, little gifts left at the door while our support workers rang the bell and ran to the gate to have a check-up with how our Carers were doing.

Doris, our Manager, had informed us that she was retiring at the end of April and the hunt was on for a replacement. She kindly agreed to make sure she was available for the induction period. We held the interviews by Zoom and we were delighted to welcome our first male member of staff Peter M. Minshall M.A. to our team.

Work continued behind the scenes to ensure that Mental Health and Wellbeing for all was high on our list of priorities at this point. People, especially elderly Carers were nervous of leaving their homes when Shielding ended after 12 weeks preferring the Community Support that sprung up in villages and hamlets to help with shopping, moving the bins etc. Our staff continued to provide the emotional comfort that our Carers needed.

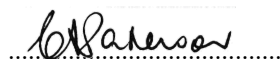
In December, our Staff and Board members were involved in providing a video called Christmas Message from Dochas. It featured readings, carols and a message from the Chairman. Those who saw it were delighted with the humour and pleasure on the faces of our performers and even the Out-takes. Wanida and her family ensured that it was presented well and we record a huge vote of thanks to all the McEwans.

Our staff continue to deliver their services from home and it is still their main objective to do all they can to support our carers across MAKI.

We were delighted to announce that on Maggie’s retiral from heading up the Counselling team, we appointed Alison Whitefield as her replacement. She and the team also continue to work during lockdown managing the restrictions placed on us all.

As ever, we wish once again to thank and praise the wonderful Staff who rose to the occasion. There have been many changes during Lockdown, many anxious and frightened people who have been reassured by the Dochas Team and we so look forward to the time when restrictions are eased and we can be together again to go on to even more fruitful times ahead.

The strategic report was approved by the trustees of the charity on ~~20/10/2021~~ and signed on its behalf by:



Catherine Ann Paterson
Company Secretary and Trustee

The Dochas Fund

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

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

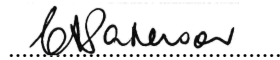
The trustees confirm that they have complied with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Structure, governance and management

Organisational structure

The company is administered by the board of Directors, who are all Trustees of the charity, 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.

The annual report was approved by the trustees of the charity on .20/10/2021.. and signed on its behalf by:



Catherine Ann Paterson
Company Secretary and Trustee

The Dochas Fund

Statement of Trustees' Responsibilities

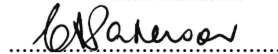
The trustees (who are also the directors of The Dochas Fund for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on ..20/10/2021. and signed on its behalf by:



Catherine Ann Paterson
Company Secretary and Trustee

The Dochas Fund

Independent Examiner's Report to the trustees of The Dochas Fund

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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

Since The Dochas Fund's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

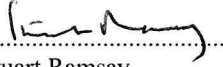
In the course of my examination no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Dochas Fund as required by 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 of Section 8 of the 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

The Dochas Fund

Independent Examiner's Report to the trustees of The Dochas Fund



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

46 Argyll Street
Lochgilphead
Argyll
PA31 8NE

Date:..... **20 OCT 2021**

The Dochas Fund

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donation, grants and legacies	3	22,405	233,771	256,176
Employers' Allowance	4	4,000	-	4,000
Fundraising		850	-	850
Investment income	5	1,053	-	1,053
Total Income		<u>28,308</u>	<u>233,771</u>	<u>262,079</u>
Expenditure on:				
Charitable activities	6	<u>(16,343)</u>	<u>(198,192)</u>	<u>(214,535)</u>
Total Expenditure		<u>(16,343)</u>	<u>(198,192)</u>	<u>(214,535)</u>
Net income		11,965	35,579	47,544
Transfers between funds		<u>4,044</u>	<u>(4,044)</u>	<u>-</u>
Net movement in funds		16,009	31,535	47,544
Reconciliation of funds				
Total funds brought forward		<u>195,890</u>	<u>242,443</u>	<u>438,333</u>
Total funds carried forward	17	<u><u>211,899</u></u>	<u><u>273,978</u></u>	<u><u>485,877</u></u>

The notes on pages 11 to 20 form an integral part of these financial statements.

The Dochas Fund

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £ (As restated)
Income and Endowments from:				
Donation, grants and legacies	3	13,859	176,819	190,678
Employers' Allowance	4	3,000	-	3,000
Fundraising		2,078	-	2,078
Investment income	5	402	-	402
Total Income		<u>19,339</u>	<u>176,819</u>	<u>196,158</u>
Expenditure on:				
Charitable activities	6	<u>(16,624)</u>	<u>(198,784)</u>	<u>(215,408)</u>
Total Expenditure		<u>(16,624)</u>	<u>(198,784)</u>	<u>(215,408)</u>
Net income/(expenditure)		2,715	(21,965)	(19,250)
Transfers between funds		<u>396</u>	<u>(396)</u>	<u>-</u>
Net movement in funds		3,111	(22,361)	(19,250)
Reconciliation of funds				
Total funds brought forward		<u>192,777</u>	<u>264,805</u>	<u>457,582</u>
Total funds carried forward	17	<u><u>195,888</u></u>	<u><u>242,444</u></u>	<u><u>438,332</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 17.

The notes on pages 11 to 20 form an integral part of these financial statements.

The Dochas Fund

(Registration number: SC247624)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £ (As restated)
Fixed assets			
Tangible assets	13	197,091	199,993
Current assets			
Debtors	14	379	1,347
Cash at bank and in hand	15	292,326	240,912
		<u>292,705</u>	<u>242,259</u>
Creditors: Amounts falling due within one year	16	<u>(3,919)</u>	<u>(3,920)</u>
Net current assets		<u>288,786</u>	<u>238,339</u>
Net assets		<u>485,877</u>	<u>438,332</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		273,978	242,444
Unrestricted income funds			
Unrestricted funds		<u>211,899</u>	<u>195,888</u>
Total funds	17	<u>485,877</u>	<u>438,332</u>

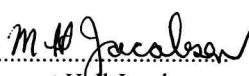
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

20 OCT 2021 The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on and signed on their behalf by:


.....
Margaret Hall Jacobsen
Trustee

The notes on pages 11 to 20 form an integral part of these financial statements.

The Dochas Fund

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by share capital, incorporated in Scotland.

The address of its registered office is:

Dochas Centre
50 Campbell Street
Lochgilphead
Argyll
PA31 8JU

The principal place of business is:

Dochas Centre
50 Campbell Street
Lochgilphead
Argyll
PA31 8JU

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Dochas Fund meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

The Dochas Fund

Notes to the Financial Statements for the Year Ended 31 March 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

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.

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's 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.

The Dochas Fund

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

Trade creditors

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 charity 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.

Trade creditors 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's 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.

3 Income from donations and legacies

The Dochas Fund

Notes to the Financial Statements for the Year Ended 31 March 2021

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	4,700	-	4,700
Gift aid reclaimed	205	-	205
Grants, including capital grants;			
Government grants	17,500	202,316	219,816
Grants from community groups	-	31,455	31,455
Total for 2021	22,405	233,771	256,176
Total for 2020	13,859	176,819	190,678

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Charitable activities	4,000	4,000
Investment Income	1,053	1,053
Activities for generating funds	850	850
Total for 2021	5,903	5,903
Total for 2020	5,480	5,480

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,053	1,053
Total for 2021	1,053	1,053
Total for 2020	402	402

The Dochas Fund

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Grant Funding	-	17,675	17,675
Carers' support	100	18,173	18,273
Counselling and supervision	-	7,245	7,245
Charitable activities	13,470	155,100	168,570
Total for 2021	<u>13,570</u>	<u>198,193</u>	<u>211,763</u>
Total for 2020	<u>13,840</u>	<u>198,783</u>	<u>212,623</u>

	Grant funding of activity £	Activity support costs £	Total expenditure £
Individual grants	17,675	-	17,675
Carers' support	-	18,173	18,173
Counselling and supervision	-	7,245	7,245
Charitable activities	-	168,570	168,570
Total for 2021	<u>17,675</u>	<u>193,988</u>	<u>211,663</u>
Total for 2020	<u>14,237</u>	<u>198,386</u>	<u>212,623</u>

In addition to the expenditure analysed above, there are also governance costs of £2,772 (2020 - £2,785) which relate directly to charitable activities. See note 7 for further details.

The Dochas Fund

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Analysis of governance and support costs

Charitable activities expenditure

		Unrestricted funds General £	Restricted funds £	Total 2021 £
Basis of allocation				
Carers' support	Actual	100	18,173	18,273
Counselling and supervision	Actual	-	7,245	7,245
Charitable activities	Actual	13,470	155,100	168,570
Governance	Actual	2,772	-	2,772
		16,342	180,518	196,860
		Unrestricted funds General £	Restricted funds £	Total 2020 £
Basis of allocation				
Carers' support	Actual	-	43,381	43,381
Counselling and supervision	Actual	-	5,788	5,788
Charitable activities	Actual	13,840	135,377	149,217
Governance	Actual	2,785	-	2,785
		16,625	184,546	201,171

Support costs allocated to charitable activities

		Staff costs £	Premises costs including depreciation £	Other support costs £	Total funds £
Basis of allocation					
Staff Costs	Actual	165,758	-	-	165,758
Establishment Costs	Actual	-	5,016	-	5,016
Office Costs	Actual	-	-	6,442	6,442
Travel, subsistence and meals	Actual	-	-	2,681	2,681
Depreciation	Actual	-	6,946	-	6,946
Total for 2021		165,758	11,962	9,123	186,843
Total for 2020		157,608	12,668	28,110	198,386

The Dochas Fund

Notes to the Financial Statements for the Year Ended 31 March 2021

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	<u>2,772</u>	<u>2,772</u>
Total for 2021	<u>2,772</u>	<u>2,772</u>
Total for 2020	<u>2,785</u>	<u>2,785</u>

8 Grant-making

Analysis of grants

	Grants to individuals	
	2021	2020
	£	£
Analysis		
Grant funding	<u>17,675</u>	<u>14,237</u>

The support costs associated with grant-making are £Nil (31 March 2020 - £Nil).

9 Net incoming/outgoing resources

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

	2021	2020
	£	£
Depreciation of fixed assets	<u>6,946</u>	<u>6,320</u>

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

Catherine Ann Paterson

£Nil (2020: £981) of expenses were reimbursed to Catherine Ann Paterson during the year.

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

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

11 Staff costs

The aggregate payroll costs were as follows:

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

The Dochas Fund

Notes to the Financial Statements for the Year Ended 31 March 2021

	2021 No	2020 No
Charitable activities	12	11
Administration	1	1
	13	12

6 (2020 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,038 (2020 - £4,708).

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

The total employee benefits of the key management personnel of the charity were £38,121 (2020 - £32,949).

The Centre Manager, as the highest paid member of staff, received benefits totalling £34,565 (2020 - £32,949).

During the year the charity made the following transactions with key management personnel:

Centre Manager

The Centre Manager received remuneration of £34,565 (2020: £32,949) and £252 (2020: £702) of expenses were reimbursed during the year.

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2020	239,053	19,399	258,452
Additions	-	4,044	4,044
At 31 March 2021	239,053	23,443	262,496
Depreciation			
At 1 April 2020	43,711	14,748	58,459
Charge for the year	4,780	2,166	6,946
At 31 March 2021	48,491	16,914	65,405
Net book value			
At 31 March 2021	190,562	6,529	197,091
At 31 March 2020	195,342	4,651	199,993

The Dochas Fund

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Debtors

	2021 £	2020 £
Accrued income	379	1,347

15 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	165	265
Cash at bank	292,161	240,647
	292,326	240,912

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,945	3,920
Other creditors	1,974	-
	3,919	3,920

17 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General funds	195,886	28,308	(16,340)	4,044	211,898
Restricted funds					
NHS Change Fund	8,070	-	(1,491)	-	6,579
Integrated Care Fund	85,370	-	(46,487)	-	38,883
Aggregate restricted funds	44,596	24,844	(40,425)	(425)	28,590
Land and buildings	101,417	-	(2,817)	-	98,600
Health and Welfare Funds	581	-	(70)	-	511
Shared Care Funds	2,412	6,611	(6,713)	-	2,310
SCVO Funds	-	13,119	(6,898)	(3,619)	2,602
Argyll and Bute Council Funds	-	189,197	(93,293)	-	95,904
Total restricted funds	242,446	233,771	(198,194)	(4,044)	273,979
Total funds	438,332	262,079	(214,534)	-	485,877

The Dochas Fund

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General	192,777	19,339	(16,624)	396	195,888
Restricted funds	<u>264,805</u>	<u>176,819</u>	<u>(198,784)</u>	<u>(396)</u>	<u>242,444</u>
Total funds	<u>457,582</u>	<u>196,158</u>	<u>(215,408)</u>	<u>-</u>	<u>438,332</u>