# D&G HandyVan (SCIO)

**Registration number: SC043979**

## Annual Report and Financial Statements

**31 March 2026**

# D&G HandyVan (SCIO)

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## D&G HandyVan (SCIO)

## Reference and Administrative Details

| | |
|---|---|
| **Charity name** | D&G HandyVan (SCIO) |
| **Charity registration number** | SC043979 |
| **Principal office** | 72-74 High Street<br>LOCKERBIE<br>DG11 2AA |
| **Registered office** | 72-74 High Street<br>LOCKERBIE<br>DG11 2AA |
| **Trustees** | M W Sanderson<br>E M Thompson<br>K Henry<br>F Davidson<br>E Maitland |
| **Bankers** | The Royal Bank of Scotland<br>Dumfries High Street (C) Branch<br>151 High Street<br>DUMFRIES<br>DG1 2RA |
| **Accountant** | Dodd & Co Limited<br>FIFTEEN Rosehill<br>Montgomery Way<br>Rosehill Estate<br>CARLISLE<br>CA1 2RW |

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and 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.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

D&G HandyVan (SCIO) is a Scottish Charitable Incorporated Organisation (SCIO). The Charity Number is SC043979.

### Recruitment and Appointment of Trustees

D&G HandyVan (SCIO) is a single-tier SCIO and trustee appointments are made by the Board, taking account of any skills gaps. New appointees receive the appropriate induction training by a Board Trustee or Office Manager. An information pack is also provided.

### Organisational Structure

See diagram on page 5.

## OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the organisation are set out in our constitution as follows:

"The organisation is established for charitable purposes only, and in particular, the objects are any of the following:

The relief of those of need by reason of age, ill-health, disability or other disadvantages including the presence of mental health or learning difficulties or the vulnerability due to domestic abuse by providing services to homeowners and private tenants in the Dumfries & Galloway Region in order to help them stay in their homes more safely.

The area within which the organisation shall operate (in this constitution referred to as the 'Area of Benefit') shall be all of the Dumfries & Galloway Council Region.

The organisation shall promote (but not promote exclusively) its activities and delivery operations to people within the 'Area of Benefit' who are either: a homeowner OR a tenant of a private landlord and in addition be:

- 60 or over
- disabled
- have learning difficulties or mental health problems,
- A victim of domestic abuse."

Activities

The Small Repair & Home Support Service and Dementia Friendly Design projects are funded by Dumfries & Galloway Health & Social Care Integration via contracts with Dumfries & Galloway Council. The services cover the whole of Dumfries & Galloway region.

1. **Small Repair & Home Support Service**

The Small Repair & Home Support Service is funded to deliver both mandatory and discretionary adaptions as detailed in the Council's Scheme of Assistance.

The service provided by SRHSS covers:-

- Home security
- Small repairs
- Falls prevention
- Minor adaptions
- Gutter cleaning
- Installation of Keysafes

2. **Dementia Friendly Design**

From 1 April 2015 D&G HandyVan (SCIO) was awarded funds of £10,000 per annum for three years to deliver services under a Dementia Friendly Design project. Dementia Friendly Design supports people with diagnosed dementia or memory loss, and their carers. D&G HandyVan (SCIO) can provide small adaptions to assist the person to manage and remain safe in their own home. For example, the service can provide coloured grab rails; or enhance the type of lighting; thus making a major difference to how someone with dementia functions within their home environment.

Fortunately, the funds were continued after the end of the initial three-year period and were increased to £15,000 into the 2018-2019 period and have remained at that level since.

## ACHIEVEMENTS AND PERFORMANCE

### Small Repair & Home Support Service

The number of Small Repair & Home Support Service referrals for 2025-26 are **2674** which generated **4220** tasks.

As demonstrated by the number of tasks undertaken, the Small Repair & Home Support Service provides a service which allows clients to feel more secure and safe in their own homes. As part of our service, after each referral, we leave an evaluation form and some of the comments gathered in this financial year included the following:

"I am thankful to get these jobs done, the fitter was very friendly, and nothing was a bother. I would recommend him to anybody. Job well done".

"Extremely pleased with the service I have received. Workmanship, professional, obliging. Delighted with this service".

"I think it's an amazing service – I had a keysafe fitted in my last home – together with grab rails. They are really helpful. Having this service really does make a huge difference".

### Dementia Friendly Design

Due to the continuation of funding for the Dementia Friendly Design project, D&G HandyVan (SCIO) was able to carry on assisting people with diagnosed dementia and/or memory loss. In 2025-26 referrals totalled **186 generating 296 tasks**.

As with the Small Repair & Home Support Service, after a referral for this service, an evaluation form is left. A couple of comments received are noted below:-

"I am 80 years old and suffer badly with memory loss. Previous work carried out has been a keysafe, safety rail at the back door, and gutters. The workmanship and friendly workers are a credit to your company".

"Delighted with shower handrail and with service – polite, capable and helpful".

**Volunteers**

Volunteers are an integral part of our service and are used when it is necessary to have two men to complete a job. This may be the moving of furniture to accommodate a hospital bed or for our gutter cleaning service. Most of our volunteers are retired and want to give something back to the community and by volunteering with us are able to do this. Travel expenses are paid to the Volunteers who drive to meet our Fitters as our charity ensures that volunteers get their lunch when they are out with us for a day. A uniform is also provided for our volunteers.

**Other Services**

As well as overseeing the above named projects, D&G HandyVan (SCIO) also provides the following services to the general public:-

- Photocopying
- Laminating of documents
- Use of meeting rooms.

Wherever possible, if D&G HandyVan (SCIO) cannot help, then direction is given as to where help is available.

**FINANCIAL REVIEW**

**Review of the financial position of the charity**

The core staff of the organisation amounts to 7 people – a Manager, Co-ordinator, Admin Assistant and four Fitters.

| Year | Tasks completed |
|---|---|
| 2020-21 | 1605 |
| 2021-22 | 3572 |
| 2022-23 | 4813 |
| 2023-24 | 3571 |
| 2024-25 | 4354 |
| 2056-26 | 4537 |

**Investment Policy**

Restricted funding means that there are few funds for long-term investment. A prudent amount is retained in reserve to cover for redundancy payments and a structured exit strategy is in place should the annual funding stream cease in future. Of the charity's reserves, £120,428 are restricted and £191,365 are unrestricted of which £67,930 relate to fixed assets. Free reserves are £123,435.

**Plans for the Future**

D&G HandyVan (SCIO) received a service contract for three years from April 2021 to March 2024 with the possibility of a further two years. A further year's funding was awarded in April 2025 for the financial year 2025-26.

Although our funding is now in place, we are always looking at additional ways that we can support our clients.

**Organisational Structure**

**Trustees & Staff**

**Margaret Sanderson**
Trustee / Chair

| | | | | | | |
|---|---|---|---|---|---|---|
| **Anne Maitland**<br>Trustee | | **Fiona Davidson**<br>Trustee | | **Liz Thompson**<br>Treasurer | | **Kenny Henry**<br>Vice Chair / Secretary |
| **Rachel Reekie**<br>F/T Manager | **Yvette Nutt**<br>F/T Co-ordinator | **David Beattie**<br>P/T Fitter | **Alastair Carruthers**<br>P/T Fitter | **Roy Saxby**<br>P/T Fitter (Appointed Apr 24) | **Jonathan Tarbitt**<br>P/T Fitter (Appointed Jun 24) | **Crystal Pringle**<br>P/T Admin Assistant |

**Volunteers**

Approved by the Trustees on 1 September 2026 and signed on their behalf by:

Margaret W Sanderson

M W Sanderson
Trustee

## D&G HandyVan (SCIO)

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

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

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

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

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

## Independent Examiner's Report to the Trustees of

## D&G HandyVan (SCIO)

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 8 to 19.

Your attention is to drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

**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. The trustees consider that the audit requirement under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 44(1) (c) of the Act and to state whether particular matters have come to my attention; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was 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 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

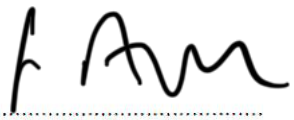
In connection with my examination, no matter has come to my attention:

(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 comply with Regulation 9 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.



.....

Faye Armstrong FCA
Dodd & Co Limited
Chartered Accountants

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

1 September 2026

## D&G HandyVan (SCIO)

## Statement of Financial Activities for the Year Ended 31 March 2026

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2026 £ | Total Funds 2025 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | 2 | 10,635 | 190,716 | 201,351 | 214,031 |
| Other trading activities | 3 | 20,612 | 30,367 | 50,979 | 55,939 |
| Investments | 4 | 2,923 | - | 2,923 | 3,565 |
| Charitable activities | 5 | 6,176 | - | 6,176 | 5,927 |
| Total income | | 40,346 | 221,083 | 261,429 | 279,462 |
| **Expenditure on:** | | | | | |
| Charitable activities | | 5,098 | 284,791 | 289,889 | 271,022 |
| Total expenditure | | 5,098 | 284,791 | 289,889 | 271,022 |
| Net (outgoing)/incoming resources before transfers | | 35,248 | (63,708) | (28,460) | 8,440 |
| **Transfers** | | | | | |
| Gross transfers between funds | | (2,328) | 2,328 | - | - |
| Net movements in funds | | 32,920 | (61,380) | (28,460) | 8,440 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 158,445 | 181,808 | 340,253 | 331,813 |
| Total funds carried forward | | 191,365 | 120,428 | 311,793 | 340,253 |

The notes on pages 10 to 19 form an integral part of these financial statements.

## D&G HandyVan (SCIO)

## Balance Sheet as at 31 March 2026

| | Note | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 10 | | 67,930 | | 55,872 |
| **Current assets** | | | | | |
| Stocks and work in progress | | 12,099 | | 12,099 | |
| Debtors | 11 | 10,284 | | 11,796 | |
| Cash at bank and in hand | | 226,147 | | 267,870 | |
| | | 248,530 | | 291,765 | |
| **Creditors: Amounts falling due within one year** | 12 | (4,667) | | (7,384) | |
| **Net current assets** | | | 243,863 | | 284,381 |
| **Net assets** | | | 311,793 | | 340,253 |
| **The funds of the charity:** | | | | | |
| **Restricted funds** | | | 120,428 | | 181,808 |
| **Unrestricted funds** | | | | | |
| Unrestricted income funds | | | 191,365 | | 158,445 |
| **Total charity funds** | | | 311,793 | | 340,253 |

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 1 September 2026 and signed on its behalf by:

Margaret W Sanderson

M W Sanderson
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

## 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) (effective 1 January 2015) - (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

The charity 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

These financial statements have been prepared on a going concern basis.

### Fund accounting policy

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

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

Further details of each fund are disclosed in note 16.

### Income and endowments

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

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is recognised on a receivable basis.

### Expenditure

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

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

### Support costs

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

### Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

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**Depreciation**

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

| | |
|---|---|
| Fixtures and fittings | 10% straight line |
| Office equipment | 15% straight line |
| Computer equipment | 25% straight line |
| Motor vehicles | 25% straight line |

**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.

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

**Operating leases**

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

**Pensions**

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

## 2 Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2026 £ | Total Funds 2025 £ |
|---|---|---|---|---|
| **Donations** | | | | |
| Donations | 10,635 | - | 10,635 | 14,596 |
| **Grants** | | | | |
| Grant funding | - | 190,716 | 190,716 | 199,435 |
| | 10,635 | 190,716 | 201,351 | 214,031 |

Of the donations and legacies income in 2025 £14,596 related to unrestricted funds and £199,435 related to restricted funds.

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## 3 Other trading activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2026 £ | Total Funds 2025 £ |
|---|---|---|---|---|
| **Activities for generating funds** | | | | |
| Contracted work | 20,612 | 30,367 | 50,979 | 55,939 |

Of the other trading income in 2025 £29,816 related to unrestricted funds and £26,123 related to restricted funds.

## 4 Investments

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2026 £ | Total Funds 2025 £ |
|---|---|---|---|---|
| Interest on cash deposits | 2,923 | - | 2,923 | 3,565 |

All of the investment income in 2025 related to unrestricted funds.

## 5 Charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2026 £ | Total Funds 2025 £ |
|---|---|---|---|---|
| **Small Repairs and Home Support Service** | | | | |
| Office accommodation | 2,646 | - | 2,646 | 2,647 |
| Office services | 2,754 | - | 2,754 | 3,280 |
| (Profit)/loss on sale of tangible fixed assets | 776 | - | 776 | - |
| | 6,176 | - | 6,176 | 5,927 |
| **D&G Warmer Homes for Winter** | | | | |
| | 6,176 | - | 6,176 | 5,927 |

All of the income from charitable activities in 2025 related to unrestricted funds.

## 6 Total expenditure

| | Small Repairs and Home Support Service | Dementia Friendly Design | HEAT | D&G Warmer Homes for Winter | Total 2026 | Total 2025 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| **Direct costs** | | | | | | |
| SRHSS costs | 31,583 | 1,412 | 9,471 | 15,327 | 57,793 | 50,284 |
| Wages and salaries | 121,139 | 11,916 | 15,994 | 9,138 | 158,187 | 145,978 |
| Staff NIC (Employers) | 6,240 | 446 | 836 | 304 | 7,826 | 6,296 |
| Staff pensions | 7,759 | 851 | 707 | 579 | 9,896 | 9,838 |
| Staff training | 178 | - | - | - | 178 | 618 |
| | 166,899 | 14,625 | 27,008 | 25,348 | 233,880 | 213,014 |
| **Support costs** | | | | | | |
| Insurance | 1,819 | 16 | 30 | 11 | 1,876 | 2,053 |
| Property costs | 10,678 | 55 | 144 | 38 | 10,915 | 12,263 |
| Office expenses | 12,927 | 274 | 280 | 185 | 13,666 | 13,977 |
| Sundry and other costs | 5,780 | 34 | 1,485 | 23 | 7,322 | 8,139 |
| Annual report and AGM | 889 | - | - | - | 889 | 330 |
| Travel and subsistence | 167 | 10 | 33 | 7 | 217 | 907 |
| Independent examination | 315 | - | - | - | 315 | 300 |
| Independent examiner's fee - other services | 3,894 | - | - | - | 3,894 | 3,561 |
| Legal and professional fees | - | - | - | - | - | 140 |
| Bank charges | 538 | 2 | 4 | 1 | 545 | 532 |
| Depreciation | 14,538 | 766 | 601 | 465 | 16,370 | 15,806 |
| | 51,545 | 1,157 | 2,577 | 730 | 56,009 | 58,008 |
| | 218,444 | 15,782 | 29,585 | 26,078 | 289,889 | 271,022 |

Of the expenditure in 2025 £4,218 related to unrestricted funds and £266,804 related to restricted funds.

## 7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

Travelling expenses totalling £0 (2025: £0) were paid to trustees during the year.

## 8 Employees' remuneration

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

| | 2026<br>No. | 2025<br>No. |
|---|---|---|
| Charitable activities | 7 | 7 |

The aggregate payroll costs of these persons were as follows:

| | 2026<br>£ | 2025<br>£ |
|---|---|---|
| Wages and salaries | 158,187 | 145,978 |
| Social security | 7,826 | 6,296 |
| Other pension costs | 9,896 | 9,838 |
| | 175,909 | 162,112 |

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

..... *continued*

## 9 Taxation

The registered charity is exempt from taxation on income and gains.

## 10 Tangible fixed assets

| | Motor vehicles £ | Fixtures, fittings and equipment £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| As at 1 April 2025 | 94,117 | 32,774 | 126,891 |
| Additions | 25,564 | 6,486 | 32,050 |
| Disposals | (17,274) | (17,679) | (34,953) |
| As at 31 March 2026 | 102,407 | 21,581 | 123,988 |
| **Depreciation** | | | |
| As at 1 April 2025 | 50,220 | 20,799 | 71,019 |
| Eliminated on disposals | (14,846) | (16,485) | (31,331) |
| Charge for the year | 14,060 | 2,310 | 16,370 |
| As at 31 March 2026 | 49,434 | 6,624 | 56,058 |
| **Net book value** | | | |
| As at 31 March 2026 | 52,973 | 14,957 | 67,930 |
| As at 31 March 2025 | 43,897 | 11,975 | 55,872 |

## 11 Debtors

| | 2026 £ | 2025 £ |
|---|---|---|
| Trade debtors | 5,208 | 6,742 |
| Prepayments and accrued income | 5,076 | 5,054 |
| | 10,284 | 11,796 |

## 12 Creditors: Amounts falling due within one year

| | 2026 £ | 2025 £ |
|---|---|---|
| Taxation and social security | - | 2,735 |
| Other creditors | 910 | 850 |
| Accruals and deferred income | 3,757 | 3,799 |
| | 4,667 | 7,384 |

..... *continued*

## 13 Operating lease commitments

As at 31 March 2026 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

| | Land and Buildings | |
|---|---|---|
| | 2026 | 2025 |
| | £ | £ |
| Within one year | 4,410 | 4,410 |

## 14 Pension scheme

### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £9,896 (2025 - £9,838).

Contributions totalling £910 (2025 - £850) were payable to the scheme at the end of the period and are included in creditors.

..... *continued*

## 15 Related parties

### Controlling entity

The charity is controlled by the trustees.

## 16 Analysis of funds

| | At 1 April 2025 | Incoming resources | Resources expended | Transfers | At 31 March 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **General Funds** | | | | | |
| Unrestricted income fund | 158,445 | 40,346 | (5,098) | (2,328) | 191,365 |
| **Restricted Funds** | | | | | |
| Small repairs and home support service | 181,808 | 164,966 | (213,346) | (13,000) | 120,428 |
| Dementia Friendly Design | - | 15,782 | (15,782) | - | - |
| D&G - Warmer Homes for Winter | - | 10,750 | (26,078) | 15,328 | - |
| HEAT | - | 29,585 | (29,585) | - | - |
| | 181,808 | 221,083 | (284,791) | 2,328 | 120,428 |
| | 340,253 | 261,429 | (289,889) | - | 311,793 |

Small repairs and home support services - service delivered on behalf of Care & Repair and Dumfries & Galloway Council. It provides services to the elderly, disabled, victims of domestic abuse and those with learning difficulties and mental health problems.

Dementia Friendly Design - service to support people with diagnosed dementia or memory loss.

D&G - Warmer Homes for Winter - this project provides free briquettes, coal and kindling for older people who rely on open fires/multi-fuel stoves.

HEAT - this project providing energy advice services to residents, and fitting of small scale energy saving measure to their homes.

..... *continued*

**Prior period**

| | At 1 April 2024 | Incoming resources | Resources expended | Transfers | At 31 March 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **General Funds** | | | | | |
| Unrestricted income fund | 114,952 | 53,904 | (4,218) | (6,193) | 158,445 |
| **Restricted Funds** | | | | | |
| Small repairs and home support service | 216,861 | 178,386 | (213,439) | - | 181,808 |
| Dementia Friendly Design | - | 15,861 | (15,861) | - | - |
| D&G - Warmer Homes for Winter | - | 6,000 | (12,193) | 6,193 | - |
| HEAT | - | 25,311 | (25,311) | - | - |
| | 216,861 | 225,558 | (266,804) | 6,193 | 181,808 |
| | 331,813 | 279,462 | (271,022) | - | 340,253 |

## 17 Transfers

An amount of £15,328 has been transferred from unrestricted funds to the Warmer Homes for Winter restricted fund to cover additional fund costs in the year. An additional £13,000 was transferred from restricted to unrestricted following the purchase of the new van.

..... *continued*

## 18 Net assets by fund

| | Unrestricted Funds | Restricted Funds | Total Funds 2026 | Total Funds 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Tangible assets | 67,930 | - | 67,930 | 55,872 |
| Current assets | 128,102 | 120,428 | 248,530 | 291,765 |
| Creditors: Amounts falling due within one year | (4,667) | - | (4,667) | (7,384) |
| Net assets | 191,365 | 120,428 | 311,793 | 340,253 |

**Prior period**

| | Unrestricted Funds | Restricted Funds | Total Funds 2025 | Total Funds 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Tangible assets | 55,872 | - | 55,872 | 55,512 |
| Current assets | 109,957 | 181,808 | 291,765 | 282,801 |
| Creditors: Amounts falling due within one year | (7,384) | - | (7,384) | (6,500) |
| Net assets | 158,445 | 181,808 | 340,253 | 331,813 |