Registered number: SC275168
Charity number: SC036075

DUMFRIES AND GALLOWAY ADVOCACY SERVICE

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

ArmstrongWatson®

Accountants, Business & Financial Advisers

DUMFRIES AND GALLOWAY ADVOCACY SERVICE

(A company limited by guarantee)

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DUMFRIES AND GALLOWAY ADVOCACY SERVICE

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

Trustees	S Stevenson, Chair V Campbell, Treasurer and Vice Chair E Astley (resigned 9 December 2025) A Baird G Lockhart A Ritchie F Lumsden (appointed 4 November 2025)
Company registered number	SC275168
Charity registered number	SC036075
Registered office	Hestan House Crichton Business Park Dumfries DG1 4TA
Company secretary	Mrs Pamela Deans
Chief executive officer	Mrs Pamela Deans
Accountants	Armstrong Watson LLP Chartered Accountants 51 Rae Street Dumfries Dumfries and Galloway DG1 1JD
Bankers	Santander UK plc Business Banking Centre Abbey National House 301 St Vincent Street Glasgow G2 5HN

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2025 to 31 March 2026. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Independent Advocacy

Independent Advocacy is about:
- Safeguarding people's rights when they are vulnerable or at risk of harm
- Listening to people and making sure they are listened to
- Providing people with accessible information so that they are able to make informed choices and decisions about their lives
- Enabling people to express themselves and take part in decisions and processes which affect them
- Respecting people's right to make their own choices
- Being there for people without conflict of interest

Dumfries and Galloway Advocacy Service subscribes to the Principles, Standards and Code of Best Practice for Independent Advocacy and abides by the Code of Practice relating to the Mental Health (Care & Treatment) (Scotland) Act 2003 and Mental Health (Scotland) Act 2015.

Objectives, Vision, Mission and Values

OBJECTIVES

The Charitable Objects of Dumfries and Galloway Advocacy Service are:

- To deliver issue-based advocacy that is independent, confidential and accessible to all who experience vulnerability
- To support and promote the development of high standards and principles in independent advocacy at a local and a national level, in partnership with, and independently of, other organisations.
- To defend the rights of those most in need of services and to inclusion in the planning of those services and working towards empowering them to take part in decisions which affect them.
- To influence service providers to listen to the views of those who use their services.

Mission

To be a high quality, influential independent advocacy provider and model of good practice.

Vision

Ensure that all eligible clients have equitable access to our services

Objectives and activities (continued)

Values

- Person centred
- Independent
- Empowering
- Ethical
- Listening
- Learning
- Respectful
- Empathic
- Caring

Principles and Standards

All our advocacy services are delivered with reference to:

- Our own mission, vision, and values
- The principles and standards for independent advocacy
- Agreements with funders and purchasers
- Policies and procedures that apply to the delivery of our services
- The Law
- OSCR (Office for Scottish Charities Regulation) registration
- Suitable Organisational accreditation schemes

Achievements and performance

a. Review of activities

2025-26 has seen the Company deliver both Individual and Collective Advocacy for adults under the terms of the Mental Health (Care & Treatment) (Scotland) Act 2003, Adults with Incapacity (Scotland) Act 2000, Adult Support & Protection (Scotland) Act 2007 and Social Care (Self-Directed Support) (Scotland) Act 2013. This contract was awarded by the Dumfries and Galloway Integration Joint Board, which is obliged by law to commission independent advocacy services under the Mental Health (Care & Treatment) (Scotland) Act 2003 and invite tenders for such services. The Trustees are satisfied that the Company's performance has been satisfactory and that the staff and volunteers have responded professionally and efficiently to the needs of those entitled to our services.

In April 2025, we received our core funding from the Dumfries and Galloway Integration Joint Board in the amount of £176,945.20. Our operating costs continue to exceed our core funding level year after year. Nevertheless, the same level of quality service was maintained, despite using diminishing reserves, and with full knowledge that this was not sustainable.

In February 2025, we received £11,074 from the NHS for Patients' Rights to cover 25-26. We received a £10,000 payment from the Holywood Trust for young people aged 18-25. Also, we received £20,515 in January 2025 to cover 25-26 for the Community Mental Health and Wellbeing. We also completed the Carers Act Funding in October 2025.

We continue to lease office space from the Crichton Trust; this lease was due to end in August 2026. However, to reduce costs, we agreed to move into two smaller rooms on the first floor, and this move was completed in April 2026.

Achievements and performance (continued)

a. Review of activities (continued)

Our staffing across 25-26 included:
Chief Executive – Pamela Deans
Administrator - Kay Cowan (resigned 2 January 2026)
Independent Advocates – Frank Grant, David Coull, Mike Jardine, Kenny Degnan, Colin McColm, Colin Cravens and Dawn Lauder.

Our staff and volunteers are supported formally and informally on a regular one-to-one and ad hoc basis by management.

We are grateful for donations received throughout the year through Easy Fundraising and client donations.

Dumfries and Galloway Advocacy Service strives to meet the highest standards as described by the Scottish Independent Advocacy Alliance (SIAA). Indicators used to assess performance include continuous use and assessment of database analysis, user feedback and comments, liaison and meetings with other organisations and networks, support, supervision, and planning sessions, both locally and nationally.

Performance is also regularly monitored through meetings with Commissioners and funders, as well as through reports.

We continue to review our Strategic Plan, which is monitored quarterly at Board meetings to assess service delivery and development.

Our Independent Advocates have delivered our service to a high standard over the last year. We have continued to meet our clients at Midpark Hospital, as well as in acute and community hospitals, care homes, and their own homes. When supporting our clients within the community, we have utilised video calls, telephone, email, and face-to-face interactions.

During 2025-26, we supported 970 people with issues related to their mental health, guardianship, self-directed support, Adult Support and Protection, families at risk, Autism, care planning, learning disabilities, education, housing, hospitals, GP services, and more.

Following changes to our contract specification, 417 of the 970 people who approached the service presented with issues that we are no longer commissioned to support. Where appropriate, they were signposted to other services. In some cases, we provided limited support without allocating the person to an Independent Advocate.

The remaining 553 people were allocated to an Independent Advocate.

Ages
16-25 – 38, 26-64 – 303, 65+ - 212

Those in brackets below are figures for 24/25

Area
Dumfries – 252 (268)
Annandale & Eskdale – 92 (105)
Wigtownshire – 105 (108)
Nithsdale (Excluding Dumfries) – 26 (26)
Stewartry – 76 (69)
Outwith the region – 2 (7)

Care Groups
Mental Health – 384 (383)
Adult Support & Protection 40 (27)
Unpaid Carer – 38 (48) (money ceased in Oct 25)
Learning Disability – 44 (68)
Self-Directed Support – 10 (8)
18-25 Holywood Trust – 37 (49)

Outcomes
Achieved – 496 (478), Partly Achieved – 66 (74), Unknown – 24 (46), Other – 26 (15) = 588

Achievements and performance (continued)

a. Review of activities (continued)

Case Closures
1 month – 228 (248), **1-3 months** – 203 (215), **3-6 months** – 71 (75), **6-9 months** – 23 (34), **9-12 months** – 12 (10), **12-18 months** – 19 (15), **18-24 months** – 22 (8), **24 months** + - 10 (8)

During the year, the 553 people allocated an Independent Advocate were supported with 993 issues.

We are a learning organisation and welcome all kinds of feedback, ensuring that we reflect and learn from any constructive criticism we receive.

We received excellent feedback from our clients, such as:

"Helpful with my problems, Social Work listen to me more now that you have supported me."

"Always polite and helpful and made sure I understood what was happening."

"Very helpful service; without my advocate, I don't think I would have got my points across."

"My advocate made me feel at ease, and not once did I feel judged. They treated me with complete respect."

"My advocate has made me realise that it is ok for me to ask questions and to speak up when I feel something isn't quite right."

We also received feedback from referrers/services:

"Essential to the 13za process, which resulted in the client being discharged from the hospital."

"The advocates have a good understanding of what information is required from the client to best support them."

"The client has issues with recall due to his diagnosis, so advocacy was really important to uphold and safeguard this client's rights and to help him express his views."

"Advocacy is essential to gain clients' views impartially."

"Acting independently to ensure the client's views were recorded as part of the guardianship process."

"The advocate was able to remain objective and spend time with the client to make sure their views were heard."

Financial review

a. Results

The results for the year are set out in the Statement of Financial Activities. The company received core funding of £176,945.20 from the Dumfries and Galloway Council (Health and Social Integration Joint Board), and an additional £11,074 was received from the Dumfries and Galloway Health Board. The company also received £10,000 in funding from the Holywood Trust and £20,515 from the Third Sector Dumfries and Galloway CMHWF.

Please also refer to the statement on page 4 regarding financial challenges and the ongoing use of reserves.

b. Reserves policy

The Dumfries & Galloway Advocacy Service has a policy, as part of its Financial Regulations Policy, to establish contingency funding for a minimum of three months to cover the resources expended. This will become increasingly challenging unless the delicate balance between demand and core funding can be sustainably resolved.
The Trustees are satisfied with the results for the year.

Levels Held

In April 2026, we were pleased to be awarded a new three-year contract, which will run until March 2029 and is funded through the Dumfries and Galloway Integration Joint Board, commencing on 1 April 2026.

c. Material investments policy

As local authorities and the NHS Board have statutory duties to fund independent advocacy under the Mental Health (Care & Treatment) (Scotland) Act 2003, this is expected to remain the Charity's main source of income, particularly given the challenges of securing other significant funding streams.

d. Principal funding

At present the company holds no investments other than an interest-bearing savings bank account.

Structure, governance and management

a. Constitution

Dumfries and Galloway Advocacy Service is a charitable company limited by guarantee, incorporated on 26th October 2004 and registered as a charity with effect from that date. The Company was established under a Memorandum of Association, which details the powers and charitable objects of the company and is governed under its Articles of Association. In the event of the company being wound up, Trustees are required to contribute an amount not exceeding one pound (£1).

b. Methods of appointment or election of Trustees

The Directors of the company are also charity Trustees for the purpose of charity law. Under the requirements of the Articles of Association, at each annual general meeting (AGM), at least one third of the directors shall retire from office but shall be eligible for re-election. Directors may also be co-opted from the membership during the year.

No employed staff shall serve as Trustees. The Company Secretary may be an employee of the company.

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Board of Directors comprises a maximum of ten members who meet at regular intervals as determined in the Memorandum and Articles. The Board and the Company Secretary are responsible for the Governance of the Company, as defined in the Memorandum and Articles of Association, relevant laws, and contractual obligations. The Board are also responsible for enabling and ratifying the Company's strategic direction and policy, once again in relation to the Company's Governing Documents and Contractual obligations.

The Company Secretary acts as a non-voting officer of the Board and is responsible for ensuring that proper governance and Board procedures are followed, including the registration of Companies House matters, the preparation of accounts and reports and assisting the Board with its own strategic development.

The Chief Executive meets with officers of the Joint Commissioning Team of Dumfries & Galloway NHS/Council throughout the year to discuss our work and monitor the organisation's performance.

The Chief Executive has day-to-day responsibility for the provision of services and development of strategic, financial, and operational development. The Chief Executive is also responsible for staff and volunteers and reports directly to the Chair and the Treasurer. The Chief Executive is responsible for delegating managerial responsibility as required.

d. Policies adopted for the induction and training of Trustees

All new Directors/Trustees shall:

- Be made aware of their legal and organisational responsibilities during the first three months of Board membership.
- Be given relevant documentation from Companies House and copies of the Memorandum and Articles of Association of the Company. They shall also be given copies of and/or access to Policy and Procedure documents of the Company.
- Meet with the Chief Executive and Chair to accustom themselves with the day to day business of the Company
- Complete an entry in the Company's Register of Interests.
- Be required to attend training organised by any third party appointed by the Board.
- Declare any conflict of interest.

e. Risk management

The Directors have assessed the significant risks to which the company is exposed, particularly the financial and operational risks. They are satisfied that systems are in place to mitigate the company's exposure to most of these risks. As previously highlighted, the most significant risk remains financial collapse due to demand exceeding core funding.

A risk register is in operation and is reviewed at each Board Meeting during the item relating to 'Risk & Audit'. At this time, it also scrutinises all financial, human-resource, contractual, and organisational risks to the organisation. The current focus is on funding streams and fundraising outside of the Health and Social Care budget for our core funding. Funding is a red risk.

Procedures are in place to ensure compliance with Health and Safety requirements for staff, volunteers, and clients across all aspects of service provision. All staff and volunteers are trained in risk assessment procedures as part of induction and on an ongoing basis.

The Company is fully insured against risk through professional indemnity, public liability, employer liability, and legal liability. This covers all staff and volunteers, including Directors.

Plans for future periods

a. Future Developments

We continue to focus on our Strategic Plan, Aims and Objectives.

We are contracted by Dumfries and Galloway Integration Joint Board to deliver Individual and Collective Independent Advocacy from 2023 to 2026 and also from 2026 to 2029. The Trustees continue to monitor the charity's financial position and make efforts to reduce costs where possible. They closely monitor the finances at every Board meeting.

- We will continue to review all policy and procedure documents to ensure any changes to legislation are updated in all internal and external literature.
- We will continue to raise funds from independent sources to deliver aligned projects.
- We will continue to keep our new website up to date, as well as our social media channels.

Approved by order of the members of the board of Trustees and signed on their behalf by:

S Stevenson
Chair
Date: 21 October 26.

DUMFRIES AND GALLOWAY ADVOCACY SERVICE

(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2026

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

Company law requires the Trustees to prepare financial statements for each financial . 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 Charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

V Campbell

Mrs V Campbell
Chair
Date: 21 October 2026

DUMFRIES AND GALLOWAY ADVOCACY SERVICE

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2026

Independent examiner's report to the Trustees of Dumfries and Galloway Advocacy Service

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 11 to 26.

Respective responsibilities of Trustees and examiner

The trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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 Act and regulation 4 of the Accounts Regulations; and
   - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulations

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: Karen Rae Dated: 29 October 2026

Karen Rae FCCA DChA

Armstrong Watson LLP
Chartered Accountants
Dumfries

DUMFRIES AND GALLOWAY ADVOCACY SERVICE

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Income from:					
Donations and legacies	2	**69**	**-**	**69**	*69*
Charitable activities	3	**188,019**	**30,515**	**218,534**	*238,293*
Investments	4	**2,329**	**-**	**2,329**	*2,797*
Total income		**190,417**	**30,515**	**220,932**	*241,159*
Expenditure on:					
Charitable activities	5	**223,807**	**30,515**	**254,322**	*260,984*
Total expenditure		**223,807**	**30,515**	**254,322**	*260,984*
Net movement in funds		**(33,390)**	**-**	**(33,390)**	*(19,825)*
Reconciliation of funds:					
Total funds brought forward		**162,914**	**-**	**162,914**	*182,739*
Net movement in funds		**(33,390)**	**-**	**(33,390)**	*(19,825)*
Total funds carried forward		**129,524**	**-**	**129,524**	*162,914*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 26 form part of these financial statements.

DUMFRIES AND GALLOWAY ADVOCACY SERVICE

(A company limited by guarantee)
REGISTERED NUMBER: SC275168

BALANCE SHEET
AS AT 31 MARCH 2026

	Note		2026 £		2025 £
Fixed assets					
Tangible assets	9		**2,954**		*4,648*
			2,954		*4,648*
Current assets					
Debtors	10	**2,102**		*1,994*	
Cash at bank and in hand		**144,976**		*197,878*	
		147,078		*199,872*	
Current liabilities					
Creditors: amounts falling due within one year	11	**(20,508)**		*(41,606)*	
Net current assets			**126,570**		*158,266*
Net assets			**129,524**		*162,914*
Charity funds					
Restricted funds	12		**-**		-
Unrestricted funds	12		**129,524**		*162,914*
Total funds			**129,524**		*162,914*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

V Campbell

Mrs V Campbell
Treasurer and Vice Chair
Date: 21 October 2026

The notes on pages 13 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Dumfries and Galloway Advocacy Service 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.

1.2 Going concern

The Trustees have reviewed going concern and feel that the charity's current level of cash and funding sources is positive allowing for us to continue support for users.

In reaching their conclusion regarding going concern, the Trustees have considered cash flow requirements covering a period of 12 months from the date of sign off. They have also considered future strategic and operational objectives for the ensuing 12 months.

After consideration of all factors, the Trustees continue to adopt the going concern basis in preparing the financial statements

1.3 Income

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 income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Fixtures and fittings	- 20% straight line
Office equipment	- 33.33% straight line

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1. Accounting policies (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Unrestricted funds 2026 £	Total funds 2026 £
Donations	69	**69**

	Unrestricted funds 2025 £	*Total funds 2025 £*
Donations	*69*	*69*

3. Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £
Core activities - Health & Social Integration Joint Board	176,945	-	**176,945**
Core activities - Dumfries & Galloway NHS Patient Rights Act Funding	11,074	-	**11,074**
The Holywood Trust	-	10,000	**10,000**
Communities MH & Wellbeing Fund	-	20,515	**20,515**
Carers Act	-	-	**-**
	188,019	30,515	**218,534**

	Unrestricted funds 2025 £	*Restricted funds 2025 £*	*Total funds 2025 £*
Core activities - Health & Social Integration Joint Board	*176,945*	-	*176,945*
Core activities - Dumfries & Galloway NHS Patient Rights Act Funding	*11,074*	-	*11,074*
The Holywood Trust	-	*10,000*	*10,000*
Bank of Scotland Foundation	-	*24,800*	*24,800*
Carers Act	-	*15,474*	*15,474*
	188,019	*50,274*	*238,293*

4. Investment income

	Unrestricted funds 2026 £	Total funds 2026 £
Interest receivable	2,329	**2,329**

	Unrestricted funds 2025 £	*Total funds 2025 £*
Interest receivable	*2,797*	*2,797*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
Core activities	223,807	30,515	**254,322**

	Unrestricted funds 2025 £	*Restricted funds 2025 £*	*Total 2025 £*
Core activities	*210,710*	*50,274*	*260,984*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

6. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Support costs 2026 £	Total funds 2026 £
Core activities	181,467	72,855	**254,322**

	Activities undertaken directly 2025 £	*Support costs 2025 £*	*Total funds 2025 £*
Core activities	*178,836*	*82,148*	*260,984*

Analysis of direct costs

	Total funds 2026 £	*Total funds 2025 £*
Staff costs	**169,824**	*164,174*
Staff travel and subsistence	**11,539**	*14,379*
Training	**104**	*283*
	181,467	*178,836*

6. **Analysis of expenditure by activities (continued)**

Analysis of support costs

	Total funds 2026 £	*Total funds 2025 £*
Staff costs	**19,431**	*24,594*
Depreciation	**2,274**	*2,257*
Computer costs	**-**	*8*
Office costs	**1,714**	*4,084*
Payroll bureau service	**904**	*1,183*
Rent	**30,000**	*30,000*
Repairs and maintenance	**2,570**	*2,815*
Insurance	**2,575**	*2,412*
Legal & professional fees	**2,425**	*787*
Telephone	**4,557**	*4,462*
Printing and stationery	**1,641**	*2,503*
General expenses	**1,956**	*2,588*
Bank charges	**40**	*-*
Health and wellbeing	**-**	*659*
Independent examiner's fees	**2,768**	*3,796*
	72,855	*82,148*

7. Staff costs

	2026 £	2025 £
Wages and salaries	**175,964**	*176,878*
Social security costs	**9,254**	*8,017*
Contribution to defined contribution pension schemes	**4,037**	*3,873*
	189,255	*188,768*

The average number of persons employed by the Charity during the year was as follows:

	2026 No.	2025 No.
Directors	**6**	*6*
Chief Executive Officer	**1**	*1*
Support staff	**7**	*7*
Administration Staff	**1**	*1*
	15	*15*

No employee received remuneration amounting to more than £60,000 in either year.

During the year the remuneration paid to key management personnel amounted to £48,243 (2025 - £45,824).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2025 - £NIL)*.

During the year ended 31 March 2026, £58 of expenses were reimbursed or paid directly to 1 Trustee *(2025* - £NIL).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

9. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 April 2025	5,423	22,449	27,872
Additions	-	580	580
At 31 March 2026	5,423	23,029	28,452
Depreciation			
At 1 April 2025	5,417	17,807	23,224
Charge for the year	-	2,274	2,274
At 31 March 2026	5,417	20,081	25,498
Net book value			
At 31 March 2026	6	2,948	2,954
At 31 March 2025	*6*	*4,642*	*4,648*

10. Debtors

	2026 £	*2025 £*
Due within one year		
Prepayments and accrued income	2,102	*1,994*
	2,102	*1,994*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

11. Creditors: Amounts falling due within one year

	2026 £	2025 £
Trade creditors	**1,796**	*1,620*
Other taxation and social security	**3,898**	*4,407*
Other creditors	**740**	-
Accruals and deferred income	**14,074**	*35,579*
	20,508	*41,606*

	2026 **£**	*2025* *£*
Deferred income at 1 April 2025	**31,589**	*35,874*
Resources deferred during the year	**11,084**	*31,589*
Amounts released from previous periods	**(31,589)**	*(35,874)*
	11,084	*31,589*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 March 2026 £
Unrestricted funds				
General Funds	162,914	190,417	(223,807)	129,524
Restricted funds				
Holywood Trust	-	10,000	(10,000)	-
Communities Mental Health & Wellbeing Fund	-	20,515	(20,515)	-
	-	30,515	(30,515)	-
Total of funds	162,914	220,932	(254,322)	129,524

Designated Funds

The Trustees have considered the requirements for the IT fund, marketing fund and strategic development fund and have determined that these monies no longer need set aside for these purposes hence have transferred these funds back to unrestricted funds during the year.

Restricted Funds

All restricted funding received was to contribute towards the wages costs for employees.

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2024 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2025* £
Unrestricted funds					
Designated funds					
IT Fund	*12,000*	-	-	*(12,000)*	-
Marketing Fund	*3,555*	-	-	*(3,555)*	-
Strategic development fund	*11,600*	-	-	*(11,600)*	-
	27,155	-	-	*(27,155)*	-
General funds					
General Funds	*155,584*	*190,885*	*(210,710)*	*27,155*	*162,914*
Total Unrestricted funds	*182,739*	*190,885*	*(210,710)*	-	*162,914*
Restricted funds					
Bank of Scotland Foundation	-	*24,800*	*(24,800)*	-	-
Holywood Trust	-	*10,000*	*(10,000)*	-	-
Carers Act Funding	-	*15,474*	*(15,474)*	-	-
	-	*50,274*	*(50,274)*	-	-
Total of funds	*182,739*	*241,159*	*(260,984)*	-	*162,914*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	Total funds 2026 £
Tangible fixed assets	2,954	**2,954**
Current assets	147,078	**147,078**
Creditors due within one year	(20,508)	**(20,508)**
Total	129,524	**129,524**

Analysis of net assets between funds - prior year

	Endowment funds 2025 £	*Restricted funds 2025 £*	*Unrestricted funds 2025 £*	*Total funds 2025 £*
Tangible fixed assets	-	-	*4,648*	*4,648*
Current assets	-	*21,363*	*178,509*	*199,872*
Creditors due within one year	-	*(21,363)*	*(20,243)*	*(41,606)*
Total	-	-	*162,914*	*162,914*

14. Pension commitments

The company operates a defined contribution money purchase pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £4,037 (2025 - £3,873). At the year end date £740 (2025 - £826) was outstanding and included within creditors.

15. Operating lease commitments

At 31 March 2026 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2026 £	*2025 £*
Within 1 year	**13,641**	*30,000*
Later than 1 year and not later than 5 years	**27,282**	*12,500*
	40,923	*42,500*

16. Related party transactions

There were no related party transactions incurred during the year.