REGISTERED COMPANY NUMBER: SC187732 (Scotland)
REGISTERED CHARITY NUMBER: SC028140

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

CASTLE DOUGLAS COMMUNITY INFORMATION TECHNOLOGY CENTRE

Bell Ogilvy
Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

CASTLE DOUGLAS COMMUNITY INFORMATION TECHNOLOGY CENTRE

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Centre was established in 1996 with the following key objects:
- To address the needs of local communities by offering flexible, accessible learning in the Centre, itself; and in a variety of rural locations, through online e-learning courses and remote support where required.
- To provide access to a range of learning opportunities on offer through partner organisations.
- To work with local partners to identify the development needs of the local communities and to help meet these by the provision of training and support in IT and other related subjects .
- To encourage participation from those most disadvantaged (older people, unemployed, young adults, socially excluded groups).
- To secure financial and advisory support from a range of public and private sector sources by ensuring that the continued provision of the Centre's services offer demonstrable value for money and objectively helps others achieve their principal aims and objectives.

Volunteers

The charity receives help from volunteers, however no amount is included within the financial statements for their time in line with the SORP (FRS 102).

ACHIEVEMENTS AND PERFORMANCE

2025/26 has been another successful year for Castle Douglas Community IT Centre. Our mission remains focused on helping people gain the digital skills, confidence and access they need to participate fully in modern life. Through personalised support, training opportunities and the provision of refurbished digital devices, we continue to address digital exclusion across Dumfries and Galloway.
Demand for our services remains high as individuals increasingly rely on digital technology to access essential services, employment opportunities and social connections.

ACHIEVEMENTS AND PERFORMANCE

Digital Inclusion and Community Support
One-One sessions

Thanks to the generous support of our funders, our face-to-face sessions help people overcome digital exclusion every day. By building digital skills, confidence and access, we are working for a future where everyone can participate, connect and thrive in an increasingly digital world.
During the year, we delivered 1,000 one-to-one support sessions, averaging 25 appointments each week.

Our one-to-one support service helped people to:

o Access Universal Credit and other benefits online.
o Apply for financial and social support.
o Participate in NHS video appointments.
o Complete online forms and applications.
o Resolve issues with utility providers and service accounts.
o Develop digital skills and confidence.
o Troubleshoot devices, software and online accounts.
o Create CVs and apply for employment opportunities.

Device Refurbishment Project

Our device refurbishment programme remains a key part of our work to reduce digital exclusion. Supported by funding from The Holywood Trust and Dumfries and Galloway Council's Tackling Poverty and Inequalities Fund, the project refurbishes donated digital devices and distributes them free of charge to individuals and community organisations who need them most. Those we cannot refurbish are responsibly decommissioned and recycled.

During 2025/26:

o 100 devices were received and processed.
o 81 devices were refurbished and redistributed.
o 19 devices were recycled through approved disposal routes.

Since the project began in April 2021:

o 792 donated devices have been processed.
o 533 devices (67%) have been successfully refurbished and redistributed.
o 259 devices (33%) have been responsibly decommissioned and recycled.

The project continues to benefit from strong partnerships across the region, including schools, youth organisations, community groups, local charities, NHS Public Health Improvement teams, Skills Development Scotland, employability services and social work departments.

These partnerships help ensure that devices and support reach those who face the greatest barriers to digital inclusion.

Community Outreach

In partnership with Kirkcudbright Development Trust we delivered 48hrs outreach sessions at The Johnstone School in Kirkcudbright providing help to those struggling to use technology. The sessions have been very well received and we hope to build on this success by making them a regular feature of our offerings.

In addition, we continued to deliver monthly digital skills sessions for a small number of adults with additional support needs. These sessions provide not only practical digital skills but also valuable opportunities for social interaction, confidence building and improved wellbeing.

Digital Art and Wellbeing

Funding from the Scottish Government's Mental Health and Wellbeing Fund, administered through Third Sector Dumfries and Galloway, enabled us to continue our popular digital art programme.

The programme provides participants with opportunities to:

o Learn how to create digital artwork using iPads.
o Develop creative and technical skills.
o Meet and learn alongside others in a supportive environment.
o Improve confidence and wellbeing through creative activity.

As digital technology continues to play an increasingly important role in everyday life, we remain committed to ensuring that vulnerable and disadvantaged people have access to the equipment, skills and support they need to participate fully in society.
Participant feedback has been overwhelmingly positive, with many reporting improvements in mental wellbeing, confidence and social connection.

Supporting Young People

Supporting young people to develop skills and gain work experience remains an important aspect of the Centre's activities.

During the year we:

o Provided two paid placements funded by The Holywood Trust.
o Offered work experience opportunities to a local secondary school student.
o Enabled participants to contribute to device refurbishment activities and digital support services.

Feedback from participants highlighted increased confidence, improved technical skills and valuable workplace experience that will support their future careers.

FINANCIAL REVIEW

Principal funding sources

The charity's work during the year was supported by grants from:

o The Holywood Trust.
o The Batchworth Trust.
o Dumfries and Galloway Council (Stewartry Area Committee).
o Third Sector Dumfries and Galloway.
o The Robertson Trust.
o NHS Dumfries and Galloway Endowment Fund
o The Foyle Foundation.

In addition, we received voluntary donations from service users and supporters.

FINANCIAL REVIEW
Reserves policy
The charity recorded a net surplus of £36,710 during the year, increasing total funds to £97,558 at 31 March 2026.

These funds comprise:

o £61,443 unrestricted funds.
o £36,115 restricted funds.

Included within unrestricted funds is a designated contingency reserve of £35,191 established to provide protection against future contractual commitments, staffing liabilities and unforeseen circumstances.

The Board reviews reserves regularly to ensure the charity remains financially resilient and able to respond to changing circumstances. The target minimum reserve level of £34,958 was achieved during the year.

While the charity's financial position has strengthened, continued grant funding remains essential to sustaining and developing our services.

Going concern
The Trustees have reviewed the charity's financial position, reserves and future funding prospects. They are satisfied that the charity remains a going concern and that there are no material uncertainties which would affect its ability to continue operating for the foreseeable future.

FUTURE PLANS
During the year, the charity worked with Sleeping Giants, supported by The Holywood Trust, to develop a new Strategic Plan and establish a clear vision for the future.

Our priorities for the coming year include:

o Maintain and strengthen our existing digital inclusion services through additional staffing at our Castle Douglas centre.
o Expand opportunities for digital learning and skills development across our communities.
o Create additional paid placements and work experience opportunities for young people, increasing employability support for local people.
o Develop new partnerships and funding opportunities to support future growth.
o Identify and secure new sources of donated IT equipment to support our refurbishment and reuse programme.
o Develop our Strategic Plan

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Castle Douglas Community IT Centre is a charitable company limited by guarantee. It was incorporated on 17 July 1998 and registered as a charity on 17 July 1998. The charity is governed by its Articles of Association and operates in accordance with its charitable objectives.

Recruitment and appointment of new trustees
The Directors of the company are also Charity Trustees for the purposes of charity law. Trustees are elected to serve a three-year term and may stand for re-election at the Annual General Meeting.

Additional trustees joined the Board in 2025, broadening representation across our community and bringing a wider range of skills and perspectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees is responsible for strategic direction, governance, financial oversight and risk management. Alongside its governance responsibilities, the Board has provided practical support to the team, sharing its expertise to help strengthen the delivery of the charity's objectives.
The Board normally meets every two months and receives regular financial and operational reports.

Responsibility for day-to-day management is led to the Centre Manager, supported by the IT Trainer and Refurbishment Specialist.

Induction and training of new trustees

New trustees are PVG checked and receive an induction programme covering the work of the charity, trustee responsibilities, governance arrangements and strategic priorities. Trustees also undertake training where appropriate.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC187732 (Scotland)

Registered Charity number

SC028140

Registered office

The Community Centre
Cotton Street
CASTLE DOUGLAS
DG7 1AJ

Trustees

M R Fortnum Chairman (resigned 7/5/25)
B T J Jones (resigned 27/5/25)
Ms A Junnier
C A Brown (appointed 29/5/25)
Mrs F J M Grierson (appointed 29/5/25)
A J McCartney (appointed 5/6/25)
J E Marshall (resigned 7/5/25)
H Conn (appointed 8/8/25)
Dr D A Vickers Consultant (appointed 4/8/25)

Independent Examiner

Bell Ogilvy
Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

Bankers

Bank of Scotland
91 High Street
DUMFRIES
DG1 2BN

Approved by order of the board of trustees on 22/07/2026 and signed on its behalf by:

....
Ms A Junnier - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CASTLE DOUGLAS COMMUNITY INFORMATION TECHNOLOGY CENTRE

I report on the accounts for the year ended 31 March 2026 set out on pages eight to fifteen.

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

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

Eilidh Harman

Eilidh Harman BA (Hons) CA
The Institute of Chartered Accountants of Scotland

Bell Ogilvy
Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

Date: 22/07/2026

CASTLE DOUGLAS COMMUNITY INFORMATION TECHNOLOGY CENTRE

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

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		35,000	67,676	102,676	90,882
Charitable activities					
Charitable Activity		18,492	-	18,492	13,019
Investment income	2	694	-	694	775
Total		54,186	67,676	121,862	104,676
EXPENDITURE ON					
Charitable activities					
Charitable Activity		36,953	48,199	85,152	98,391
NET INCOME		17,233	19,477	36,710	6,285
Transfers between funds	8	1,000	(1,000)	-	-
Net movement in funds		18,233	18,477	36,710	6,285
RECONCILIATION OF FUNDS					
Total funds brought forward		44,210	16,638	60,848	54,563
TOTAL FUNDS CARRIED FORWARD		62,443	35,115	97,558	60,848

The notes form part of these financial statements

CASTLE DOUGLAS COMMUNITY INFORMATION TECHNOLOGY CENTRE

BALANCE SHEET 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		64,252	35,666	99,918	62,470
CREDITORS					
Amounts falling due within one year	7	(1,810)	(550)	(2,360)	(1,622)
NET CURRENT ASSETS		62,442	35,116	97,558	60,848
TOTAL ASSETS LESS CURRENT LIABILITIES		62,442	35,116	97,558	60,848
NET ASSETS		62,442	35,116	97,558	60,848
FUNDS	8				
Unrestricted funds				62,442	44,210
Restricted funds				35,116	16,638
TOTAL FUNDS				97,558	60,848

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22/07/2026 .... and were signed on its behalf by:

....
A Junnier - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared on the going concern basis.

INCOME

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

Government grant income is recognised in the Statement of Financial Activities on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Plant and machinery - 20% on cost

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

1. ACCOUNTING POLICIES - continued

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

Trade Debtors
Trade debtors are amounts due from customers for the sale of goods and services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price and represent the full value of the goods and services charged to customers, including any amounts charged on for third parties.

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 company does not have conditional 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 represented as non current liabilities.

Borrowings
Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the statement of financial activities over the period of the relevant borrowing.

Provisions and contingencies
Provisions are recognised when the organisation has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

2. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	694	775

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

continued...

4. STAFF COSTS

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

	2026	2025
Administration & training	3	3

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	28,851	62,031	90,882
Charitable activities			
Charitable Activity	13,019	-	13,019
Investment income	773	2	775
Total	42,643	62,033	104,676
EXPENDITURE ON			
Charitable activities			
Charitable Activity	41,440	56,951	98,391
NET INCOME	1,203	5,082	6,285
RECONCILIATION OF FUNDS			
Total funds brought forward	43,007	11,556	54,563
TOTAL FUNDS CARRIED FORWARD	44,210	16,638	60,848

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2025 and 31 March 2026	7,126
DEPRECIATION	
At 1 April 2025 and 31 March 2026	7,126
NET BOOK VALUE	
At 31 March 2026	-
At 31 March 2025	-

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	557	57
Social security and other taxes	483	401
Accrued expenses	1,320	1,164
	2,360	1,622

8. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	9,714	16,537	1,000	27,251
Exit Fund	34,496	695	-	35,191
	44,210	17,232	1,000	62,442
Restricted funds				
Refurbishment Fund	5,280	(1,223)	1,748	5,805
Mental Health & Wellbeing Fund	11,358	(356)	(2,748)	8,254
Digital Health & Wellbeing Support	-	3,108	-	3,108
Employability and safeguarding lead	-	17,949	-	17,949
	16,638	19,478	(1,000)	35,116
TOTAL FUNDS	60,848	36,710	-	97,558

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,491	(36,954)	16,537
Exit Fund	695	-	695
	54,186	(36,954)	17,232
Restricted funds			
Refurbishment Fund	28,090	(29,313)	(1,223)
Mental Health & Wellbeing Fund	7,366	(7,722)	(356)
Digital Health & Wellbeing Support	4,949	(1,841)	3,108
Employability and safeguarding lead	27,271	(9,322)	17,949
	67,676	(48,198)	19,478
TOTAL FUNDS	121,862	(85,152)	36,710

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	9,284	430	9,714
Exit Fund	33,723	773	34,496
	43,007	1,203	44,210
Restricted funds			
Refurbishment Fund	5,584	(304)	5,280
Mental Health & Wellbeing Fund	5,972	5,386	11,358
	11,556	5,082	16,638
TOTAL FUNDS	54,563	6,285	60,848

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,870	(41,440)	430
Exit Fund	773	-	773
	42,643	(41,440)	1,203
Restricted funds			
Refurbishment Fund	55,459	(55,763)	(304)
Mental Health & Wellbeing Fund	6,574	(1,188)	5,386
	62,033	(56,951)	5,082
TOTAL FUNDS	104,676	(98,391)	6,285

Purpose of General Funds

Exit Fund

Funds designated by the centre to provide for contractual liabilities to staff, members and those organisations from which it has received financial support against expectations of continued activity.

Purpose of Restricted Funds

YPI Fund

To refurbish donated devices to give to those in need.

Mental Health & Wellbeing Fund

To deliver Digital Art classes.

Employability and Safeguarding Lead

Funding towards the position of an employability and safeguarding lead. This post has not yet been filled but is being covered in the interim by an existing employee.

continued...

8. MOVEMENT IN FUNDS - continued

Digital Health & Wellbeing Support
Funding towards the provision of targeted one-to-one and small-group digital skills support that directly improve health and wellbeing outcomes for vulnerable people across Dumfries & Galloway.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	(1)	12,352
Grants	102,677	78,530
	102,676	90,882
Investment income		
Deposit account interest	694	775
Charitable activities		
Training	16,779	10,824
Repairs and Sale of Equipment	1,713	2,195
	18,492	13,019
Total incoming resources	121,862	104,676
EXPENDITURE		
Charitable activities		
Wages	65,780	68,633
Pensions	1,760	1,741
Rent	1,350	1,600
Insurance	1,465	1,568
Telephone & postage	774	1,640
Stationery and advertising	168	1,679
Other expenses	10,793	19,850
	82,090	96,711
Support costs		
Governance costs		
Accountancy and legal fees	3,062	1,680
Total resources expended	85,152	98,391
Net income	36,710	6,285