Charity registration number SC012237 (Scotland)

Company registration number SC097500 (Scotland)

DUMBARTON AREA COUNCIL ON ALCOHOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

DUMBARTON AREA COUNCIL ON ALCOHOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Wilson JP (Retired) - Chair I Longmuir S Collins M McLeary - Treasurer C Sellars M Franks J Paton
Charity number (Scotland)	SC012237
Company number	SC097500
Registered office	West Bridgend Lodge West Bridgend Dumbarton G82 4AD
Independent examiner	Linda Chalmers, FCCA Chalmers Accountants 85 Glasgow Road Dumbarton, G82 1RE

DUMBARTON AREA COUNCIL ON ALCOHOL

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

DUMBARTON AREA COUNCIL ON ALCOHOL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees who are also directors of the charity present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The primary objective of Dumbarton Area Council on Alcohol (DACA) during the reporting year was to support the community of West Dunbartonshire to reduce the harms of alcohol. This was delivered through prevention and education activities, therapeutic and practical support, and activities designed to sustain recovery and promote social connection.

DACA worked across the full spectrum of drinking behaviours, with particular skill and experience in working intensively with people drinking at hazardous or harmful levels. Support and advice were also available to families, friends and others affected by a loved one's alcohol use.

Until January 2026, DACA's core service was one-to-one alcohol counselling, provided free of charge and on a confidential basis. Counselling was available from DACA's Dumbarton and Clydebank premises, during both daytime and evening hours, and could also be delivered remotely where appropriate. Alongside counselling, DACA provided practical support and advocacy for clients requiring more intensive assistance.

DACA also delivered an extensive programme of social and activity groups designed to support sustained recovery, reduce isolation and help participants develop confidence, skills and supportive peer relationships. During the year, this work was enhanced through the Steps to Recovery programme, supported by the National Lottery Community Fund.

The charity's activities changed significantly during the latter part of the reporting year following the loss of its commissioned community alcohol service. Further information on this transition and the trustees' plans for the future are provided below.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Service delivery

The year ended 31 March 2026 was one of significant change for DACA. Despite the operational and organisational disruption experienced during the year, the charity maintained a substantial level of service delivery throughout the nine-month period from April to December 2025.

During this period, **239 clients were referred to DACA's counselling service and 2,119 counselling appointments were attended**. A positive outcome was recorded for **73% of counselling clients**, based upon achievement and maintenance of agreed drinking-related goals.

This outcome rate was lower than DACA's typical performance over the preceding decade, during which positive outcomes were generally closer to 80%. This was principally attributable to the closure of the commissioned service and the consequent need to bring some counselling relationships to an earlier conclusion than would ordinarily have been recommended.

Achievements and performance (Cont.)

Throughout the operational period, counselling continued to be available from both the Dumbarton and Clydebank premises, five days and three evenings per week. DACA also continued to perform strongly against the national waiting-time target for access to alcohol treatment.

Groupwork and community activity
DACA's groupwork programme was enhanced during the year through the commencement of the National Lottery Community Fund-supported **Steps to Recovery** programme.

Between April and December 2025, DACA delivered **367 social and activity groups**, attracting **1,915 attendances from 78 individual participants**. The programme provided regular opportunities for social connection, structured activity, personal development and alcohol-free social experiences, with the wider objective of supporting sustained recovery and reducing the risk of relapse.

Although group activity was lower than in the previous year, this largely reflected the reduction in staffing and additional workload associated with the transition of the commissioned service during the latter part of 2025.

DACA also delivered three large community events during the year: the **DACA Games**, a **Garden Party at Westbridgend**, and the **Big DACA Christmas Party**. These events complemented the regular group programme by providing opportunities for the wider DACA community to connect and participate in safe, inclusive social activity.

Client involvement remained an important element of service planning and delivery. Nine client involvement meetings took place between April and December 2025, enabling clients to contribute directly to activity planning and service development. Client consultation also played an important role in decisions surrounding the future of Steps to Recovery following the loss of DACA's commissioned service.

Commissioned service transition
The year was dominated by significant changes to the commissioning of alcohol and drug services in West Dunbartonshire.

At the beginning of the financial year, DACA was notified that funding for its commissioned community alcohol service would reduce by 20%. Later in the year, West Dunbartonshire Health and Social Care Partnership advised that the existing community alcohol service would be replaced by a combined alcohol and drugs service, to be awarded through a competitive tendering process.

DACA participated in the tender process but was unsuccessful, bringing to an end its commissioned community alcohol service after **50 years of continuous delivery in West Dunbartonshire**.

Following notification of the outcome in September 2025, DACA continued to operate the service until 9 January 2026, working with clients, staff, volunteers, commissioners and the incoming provider to manage the transition.

The change resulted in a substantial reduction in DACA's workforce and income. Most employees were eligible to transfer to the incoming provider under TUPE arrangements, although ultimately only two employees transferred. Other staff members left the organisation or took redundancy. Clients were offered the opportunity to transfer to the new service, while those who did not wish to do so were supported to conclude their work with DACA or access alternative sources of support.

The loss of the commissioned service also had implications for Steps to Recovery, which had commenced in April 2025 with five-year funding from the National Lottery Community Fund.

Following consultation with clients, staff and volunteers, the trustees concluded that the project's objectives could not reasonably be achieved as a stand-alone service without the associated community alcohol service. With the support of the National Lottery Community Fund, the project and associated funding were therefore transferred to the incoming addictions service to allow the programme to continue for the benefit of the local community.

DACA's commissioned community alcohol service formally ended on **9 January 2026**. The organisation subsequently entered a period of review and development to determine how its remaining resources, infrastructure and experience could best continue to serve the local community.

Financial review

As at 1st April 2025, the charity held total funds of £435,131. During the year, expenditure exceeded income by £36,964, resulting in total unrestricted funds of £398,167 as at 31st March 2026. Of this amount, £106,669 represents the net book value of tangible fixed assets held for the charity's own use and is therefore not regarded as available reserves. As at 31st March 2026, the charity's available unrestricted reserves were £291,498.

The loss of DACA's principal commissioned service during the year resulted in a significant reduction in both current and anticipated income. The trustees have therefore reviewed the charity's expenditure commitments and financial forecasts and continue to monitor these closely while pursuing replacement funding and developing the charity's future operating model.

Going concern

The trustees have reviewed the charity's financial position and future cash flow forecasts in considering the appropriateness of preparing the financial statements on a going concern basis.

During the year, the charity lost its principal source of funding, resulting in a significant reduction in anticipated income and uncertainty regarding future funding streams. At the date of approval of these financial statements, the charity has not yet secured replacement funding at a level sufficient to fully replace this income.

However, the charity holds available unrestricted reserves which, based on current expenditure commitments and operational forecasts, are expected to support ongoing operations for a period of approximately 18 to 24 months from the date of approval of the financial statements.

The trustees continue to monitor expenditure carefully and retain the ability to adjust operational activity should this become necessary.

Alongside prudent financial management, the charity is actively pursuing a range of new funding opportunities, including grant applications, commissioned contract work, and partnership development, in order to secure longer-term financial sustainability and continue delivery of its charitable objectives.

While the loss of the charity's principal funding source represents a material uncertainty which may cast significant doubt upon the charity's ability to continue as a going concern beyond the current forecast period, the trustees believe that the steps being taken, together with the level of unrestricted reserves currently available, provide a reasonable expectation that the charity will continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on the going concern basis.

Reserves policy

The trustees recognise that unrestricted reserves provide an important source of financial resilience, enabling the charity to manage fluctuations in income, meet unforeseen expenditure and maintain operational continuity.

Following the loss of DACA's principal commissioned service during the year, the role of the charity's unrestricted reserves has changed significantly. In the absence of replacement core funding, these reserves are currently providing essential working capital, enabling DACA to maintain its organisational infrastructure and continue operating while developing new services and actively pursuing grant funding, commissioned work, partnership opportunities and other sustainable sources of income.

The trustees recognise that reserves cannot provide a permanent source of operational funding and are therefore keeping expenditure, cash flow and the level of unrestricted reserves under close review. The current reserves provide the charity with a period of financial stability within which to develop and pursue its future plans, and the reserves policy will continue to be reviewed as DACA's funding position and operating model develop.

Plans for future periods

Following closure of the commissioned community alcohol service, the trustees undertook a review of DACA's future, informed by local service mapping and consideration of unmet need within West Dunbartonshire.

The review identified continuing need for timely access to high-quality therapeutic support, particularly for people who may benefit from early intervention but do not require specialist or crisis services. The trustees concluded that DACA's extensive experience in counselling, behavioural change and community-based support could continue to provide significant public benefit.

In March 2026, the Board therefore agreed to develop a broader service model, building upon DACA's long-standing therapeutic experience while extending its reach beyond alcohol-specific support. This will include consideration of an updated charitable identity and purposes, subject to the necessary regulatory approvals.

During the coming year, DACA will develop this service model, pursue appropriate funding and commissioned opportunities, explore potential partnerships and continue to assess community need. The trustees will keep the scale and pace of development under review in light of the charity's available financial and human resources.

Structure, governance and management

The charity constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is controlled by its governing document, its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Wilson JP (Retired) - Chair
I Longmuir
S Collins
M McLeary - Treasurer
C Sellars
M Franks
J Paton

Recruitment and appointment of trustees

Responsibility for the appointment of new trustees lies with DACA's Executive Committee, which seeks to ensure that the Board has an appropriate balance of experience, knowledge and skills.

As with all DACA volunteers, potential trustees undergo a recruitment and selection process. This begins with a written expression of interest, followed by an assessment of the prospective trustee's suitability, skills and experience for the role.

Once appointed, trustees undertake an induction process to ensure that they are appropriately acquainted with DACA's governance documentation, charitable purposes and relevant responsibilities.

DACA trustees retire from office on a three-year rotating basis at the Annual General Meeting and may be re-elected immediately where appropriate.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £5 in the event of a winding up.

Organisational structure

The organisational structure changed substantially during the year as a consequence of the closure of the commissioned community alcohol service.

At 1 April 2025, DACA's staffing establishment represented approximately **9 full-time equivalent posts**. At 31 March 2026 this had reduced to approximately **2.4 full-time equivalent posts**, comprising management, administration/finance and counselling capacity.

The reduced team is focused on maintaining the charity's core organisational functions, supporting the remaining service activity and developing DACA's future operating model.

The trustees' report was approved by the Board of Trustees.

M Mackenzie
Chief Executive Officer

15 October 2026

D Wilson JP (Retired)
Chair

15 October 2026

DUMBARTON AREA COUNCIL ON ALCOHOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUMBARTON AREA COUNCIL ON ALCOHOL

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Dumbarton Area Council on Alcohol 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 Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the 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 is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

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

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

  (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

  (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

  have not been met or

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

Linda Chalmers, FCCA

Chalmers Accountants
85 Glasgow Road
Dumbarton
G82 1RE

Date: 15 October 2026

DUMBARTON AREA COUNCIL ON ALCOHOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds Steps to Recovery 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds Steps to Recovery 2025 £	Total 2025 £
Income from:							
Donations and legacies	3	208,984	-	208,984	329,953	-	329,953
Charitable activities	4	-	42,105	42,105	-	12,383	12,383
Total income		208,984	42,105	251,089	329,953	12,383	342,336
Expenditure on:							
Charitable activities	5	245,948	42,105	288,053	351,485	17,017	368,502
Total expenditure		245,948	42,105	288,053	351,485	17,017	368,502
Net expenditure		(36,964)	-	(36,964)	(21,532)	(4,634)	(26,166)
Transfers between funds		69,134	(11,383)	57,751	-	-	-
Net movement in funds	6	32,170	(11,383)	20,787	(21,532)	(4,634)	(26,166)
Reconciliation of funds:							
Fund balances at 1 April 2025		365,997	11,383	377,380	445,280	16,017	461,297
Fund balances at 31 March 2026		398,167	-	398,167	423,748	11,383	435,131

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DUMBARTON AREA COUNCIL ON ALCOHOL

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	10		106,669		109,404
Current assets					
Cash at bank and in hand		329,982		327,887	
Creditors: amounts falling due within one year	11	(38,484)		(2,160)	
Net current assets			291,498		325,727
Total assets less current liabilities			398,167		435,131
Net assets excluding pension liability			398,167		435,131
The funds of the charity					
Restricted income funds - Steps to Recovery	13		-		11,383
Unrestricted funds	14		398,167		423,748
			398,167		435,131

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 15 October 2026

David Wilson JP (Retired) - Chair
Trustee

Company registration number SC097500 (Scotland)

1 Accounting policies

Charity information

Dumbarton Area Council on Alcohol is a private company limited by guarantee incorporated in Scotland. The registered office is West Bridgend Lodge, West Bridgend, Dumbarton, G82 4AD. Work is carried out at the registered office and also at DACA Clydebank, 82 Dumbarton Road, Clydebank, G81 1UG.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

The charity receives Core Funding and Alcohol Misuse Allocation from West Dunbartonshire Council. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies **(Continued)**

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	2,484	3,420
Grants	206,500	326,533
	208,984	329,953
Grants receivable for core activities		
West Dunbartonshire Council	206,500	151,000
WDC - Alcohol Misuse Allocation	-	175,533
	206,500	326,533

4 Income from charitable activities

	Restricted funds Steps to Recovery 2026 £	Restricted funds Steps to Recovery 2025 £
Income from charitable activities		
National Lottery (2025 - NHSGG - Community Food Fund & Arnold Clark)	42,105	12,383

5 Expenditure on charitable activities

	Charitable activities 2026	Charitable activities 2025
	£	£
Direct costs		
Staff costs	222,084	302,441
Depreciation and impairment	2,735	2,735
Rent, rates and insurance	7,690	4,916
Heat and light	11,834	17,800
Motor and travel expenses	48	173
Other office costs	14,173	18,317
Training and therapy costs	446	471
AGM and management fees	2,474	2,971
Legal and professional fees	8,328	6,823
Participants expenses and activity budget costs	13,351	9,695
Communty Food Fund costs	2,730	-
	285,893	366,342
Share of support and governance costs		
Governance	2,160	2,160
	288,053	368,502
Analysis by fund		
Unrestricted funds	245,948	351,485
Restricted funds - Steps to Recovery	42,105	17,017
	288,053	368,502

6 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,160	2,160
Depreciation of owned tangible fixed assets	2,735	2,735

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, however, 7 of them were reimbursed a total of £2,300 to cover travel and miscellaneous expenses (2025 - 7 were reimbursed a total of £2,300).

8 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	5	15

Employment costs	2026 £	2025 £
Wages and salaries	205,679	279,018
Social security costs	13,780	18,231
Other pension costs	2,625	5,192
	222,084	302,441

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The key management personnel are the trustees whose employee benefits total £Nil, (2025 - £Nil).

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2025	136,753
At 31 March 2026	136,753
Depreciation and impairment	
At 1 April 2025	27,349
Depreciation charged in the year	2,735
At 31 March 2026	30,084
Carrying amount	
At 31 March 2026	106,669
At 31 March 2025	109,404

11 Creditors: amounts falling due within one year

	2026	2025
	£	£
Repay Steps to Recovery Funding	34,020	-
Accruals and other creditors	4,464	2,160
	38,484	2,160

12 Retirement benefit schemes

Defined contribution schemes	2026	2025
	£	£
Charge to profit or loss in respect of defined contribution schemes	2,625	5,192

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

13 Restricted funds - Steps to Recovery

These are restricted funds which are material to the charity's activities.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
	11,383	42,105	(42,105)	(11,383)	-

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
	16,017	12,383	(17,017)	-	11,383

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General Funds (formerly Dumbarton Revenue Fund)	365,997	208,984	(245,948)	69,135	398,167
General Development Fund	57,751	-	-	57,751	-
	423,748	208,984	(245,948)	69,134	398,167

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Dumbarton Revenue Fund	387,529	329,953	(351,485)	-	365,997
General Development Fund	57,751	-	-	-	57,751
	445,280	329,953	(351,485)	-	423,748

During the year, the trustees reviewed the classification of the charity's unrestricted funds.

The Dumbarton Revenue Fund and General Development Fund were historical designations applied to unrestricted funds accumulated over previous years. The purposes reflected in these designations no longer correspond with the charity's current operating and funding arrangements and the trustees no longer consider it appropriate to maintain these balances as separately designated funds.

Accordingly, the balances have been consolidated within General Funds. This represents a reclassification within unrestricted funds only and has no effect on the total funds or net assets of the charity.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds Steps to Recovery	Total
	2026	2026	2026
	£	£	£
At 31 March 2026:			
Tangible assets	106,669	-	106,669
Current assets/(liabilities)	291,498	-	291,498
	398,167	-	398,167

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds	Restricted funds Steps to Recovery	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	109,404	-	109,404
Current assets/(liabilities)	314,344	11,383	325,727
	423,748	11,383	435,131

16 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).