

DUNBEATH & DISTRICT CENTRE

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2026

CHARITY NUMBER SC019367

COMPANY NUMBER SC137444



Dunbeath & District Centre

Charity Information

Charity Name

Dunbeath & District Centre

Charity Number

SC019367

Company Registration Number

SC137444

Registered Office

Dunbeath & District Centre
7 Neil Gunn Road
Dunbeath
Caithness
KW6 6EP

Directors

J Gunn
M O'Neill
M Sutherland (Chairperson)
A MacInnes
L O'Neill

Independent Examiner

James Cameron
Chartered Accountant
7 Poles Road
Dornoch
IV25 3HP

Bank

Royal Bank of Scotland
11 Orlig Street
Thurso
KW14 7BL

Dunbeath & District Centre

Trustees' Annual Report for the year ended 31 March 2026

The Trustees present their Report and Accounts for the year ended 31 March 2026, which also comprises the Directors' Report required by the Companies Act 2006.

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR).

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 30 March 1992 and registered as a charity on 30 March 1992. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors and Trustees

The directors of the company are also members of the management committee.

Due to the nature of the charity's work, the management committee seeks to ensure the membership of the committee reflects the range of skills required to operate successfully. All company directors are normally appointed or re-appointed by members at the Annual General Meeting which is held in June annually, or as soon as the Accountants have completed their annual report.

The trustees who served as a trustee in the reporting period were as shown below:

J Gunn
M O'Neill
M Sutherland
A MacInnes
L O'Neill

Objectives and activities of the Charity

Dunbeath & District Centre offers facilities and support mainly but not limited to people over 50 enabling them to participate in social and recreational activities to enhance their quality of life and improve their social interaction.

The Centre's core objectives, as outlined in its governing documents, are to promote the welfare of older people by facilitating collaboration between individuals, statutory bodies, and voluntary organisations. Central to this mission is the operation of a community-based social centre, with ongoing financial support from NHS Highland, together with grants, donations and benefits in kind, remained essential to the Centre's continued operation and delivery of community health and wellbeing services throughout the financial year. In addition to its regular services, the Centre serves as a designated emergency hub. Staff can be mobilised independently or at the request of emergency services to provide support during road closures, utility outages (planned or unplanned), local crises, or severe weather events—offering shelter, warmth, and assistance to those in need. The Centre also delivers vital Outreach services during emergency events.

Ongoing financial support from NHS Highland along with grants, donations and benefits in kind enabled the Centre to operate on a stable basis during the financial year.

Activities and Services

Dunbeath & District Centre (D&DC), recognised as a community Health & Wellbeing Hub, continues to play a vital role in supporting people across Caithness to live healthier, safer, and more connected lives. Established in 1992 as a day care facility, the Centre has continually evolved in response to the changing needs of our rural communities. Today, it stands not simply as a building, but as a trusted community anchor where support, friendship, and practical help come together under one roof.

Dunbeath & District Centre

Trustees' Annual Report for the year ended 31 March 2026 (Cont.)

Activities and Services (Cont.)

In rural communities, support often begins with small acts of kindness – a hot meal delivered during bad weather, a friendly phone call after a hospital stay, help collecting a prescription, transport to medical appointments or simply having somewhere to go for conversation, respite and companionship. These everyday interactions form the foundation of preventative social care and community wellbeing, helping people maintain dignity, independence, and connection long before formal intervention becomes necessary.

During the year, the Centre continued to operate its community “Shoppe”, providing access to low-cost and free essential items including food, toiletries, laundry products, and household goods. Developed in response to ongoing cost-of-living pressures, the initiative supports individuals and families in a respectful, inclusive, and non-judgmental way, helping ease financial hardship while promoting dignity, independence, and wellbeing. Any small donations generated through the service is fully reinvested into the Centre to support wider community services and operational sustainability.

The early months of the financial year marked a period of renewal and change. The established staff team was strengthened through the appointment of an Activities Coordinator, funded by the Caithness & North Sutherland Fund. This additional capacity enabled the Centre to broaden its programme of activities, extend opening hours, and create opportunities for outings and experiences beyond the local area.

One service user perhaps described the ethos of the Centre best when they remarked:

"People come for the food, but stay for the friendship."

That simple sentence captures the spirit of Dunbeath & District Centre. While practical support remains essential, the true impact often lies in the relationships, reassurance, and sense of belonging that develop around it.

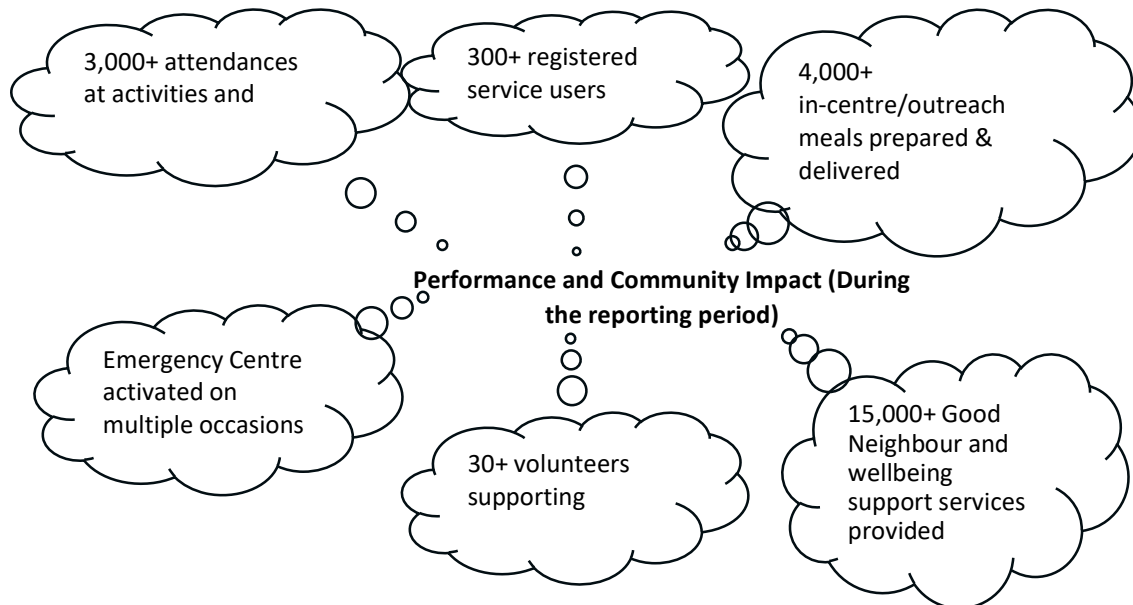
The Centre also continued to strengthen partnership working with organisations including NHS Highland, Highland Council, High Life Highland, Caithness Rural Transport, local GP services, community groups, Citizens Advice Bureau and third-sector partners. These relationships enable services to be delivered locally and accessibly within the community, helping reduce barriers often faced by people living in remote and rural areas.

D&DC remains an active member of the Hubs United Group (HUG), a collaborative network of six community wellbeing hubs across Caithness and Sutherland. Through this partnership, centres share governance knowledge, operational experience, and best practice while collectively advocating for sustainable models of preventative community care. The Group continues constructive dialogue with statutory partners regarding the future development of community-led health and wellbeing infrastructure across the Highlands, contributing to the redesign of a different model of care.

The Trustees remain deeply aware that much of the Centre's success rests upon the extraordinary contribution of volunteers. Their commitment, generosity, humour, and willingness to quietly step forward whenever needed continue to underpin daily operations. In many respects, the Centre runs not only on tea, soup and home bakes, but on goodwill.

During the year, volunteers contributed an estimated 8,268 hours of support across meals, wellbeing services, food share collections and distribution, activities, transport assistance, outreach, and community events, local fund raising through whist drives, bingo evenings and tabletop sales – exceeding the total annual hours delivered by paid staff.

Activities and Services (Cont.)



An independent analysis estimates the equivalent economic value of this volunteer contribution to be between £99,000 and £124,000 annually. Beyond financial value, however, volunteers contribute something less measurable but equally important: community spirit, companionship, welfare checks, lived experience, and kindness.

Community Stories and Wellbeing in Action – The impact of Dunbeath & District Centre is often best understood through the experiences of the people who use it.

One couple who recently relocated to Dunbeath in later life described the Centre as being “at the heart of the community” and a vital source of friendship, information, and support. Having moved to the area intending to spend their retirement years within the village, they quickly found that the Centre provided not only activities and practical assistance, but also an important gateway into community life.

Through walking groups, craft sessions, singing for fun, community events, and informal social contact, they were able to establish friendships and develop a sense of belonging within what can otherwise feel an isolated rural environment. They also highlighted the Centre’s wider role during periods of adverse weather and local disruption, describing how staff and volunteers routinely support vulnerable residents through simple acts of kindness that “cannot be quantified or reduced to a tick box.”

Their reflection that “food, shelter and kindness come as standard” captures much of what the Centre seeks to provide.

This sense of warmth, dignity, and belonging is reflected consistently across user feedback received throughout the year. Service users frequently described the Centre as a welcoming and uplifting place that provides not only nutritious meals and practical support, but also companionship, laughter, routine, and purpose. All mention the sense of joy they feel at belonging and living in a well connected and caring community.

Dunbeath & District Centre

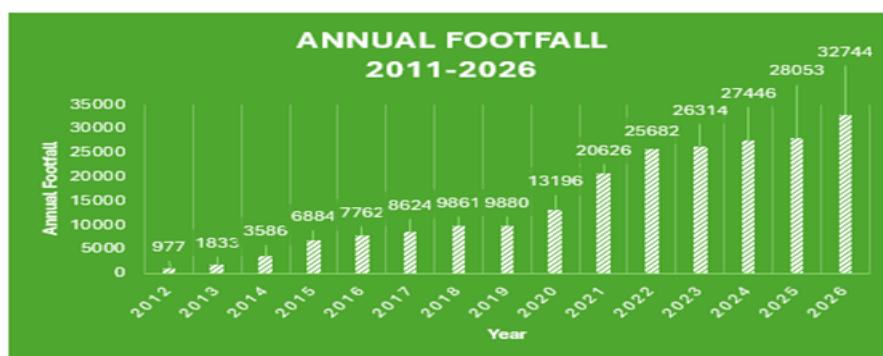
Trustees' Annual Report for the year ended 31 March 2026 (Cont.)

Activities and Services (Cont.)

One service user described the Centre simply as “tonic,” while another reflected that they “dread to think what would happen if it was no longer there.” Another, new to the area, made mention of creating a Friendship Circle after attending activities offered by the Centre.

These testimonies reinforce the wider role of Dunbeath & District Centre as more than a service provider. It remains a trusted, welcoming, and compassionate community space where people feel valued, connected, and supported to live well within their own community.

Growth in Community Engagement & Service Use – The scale and reach of Dunbeath & District Centre’s activities have continued to grow significantly over the past decade. What began as a traditional day care model has evolved into a broad community-led health and wellbeing hub delivering preventative support services across the East of Caithness and beyond.



Annual recorded community interactions and service footfall at Dunbeath & District Centre between 2012 and 2026. The significant increase reflects the growing role of the Centre in delivering preventative health, wellbeing, and community support services across South East of Caithness and beyond.

This sustained increase in annual footfall and recorded service interactions reflects not only rising demand, but also the increasing trust communities place in locally delivered support. Behind every interaction is a person seeking connection, reassurance, practical help, or the confidence to remain independent within their own home and community.

The growth also demonstrates the widening role community organisations now play within preventative health and social care infrastructure – particularly within rural areas where access to services can often be challenging.

Challenges and Sustainability – Like many rural community organisations, D&DC continues to operate within an increasingly challenging financial and operational environment. Demand for support continues to grow as communities experience ongoing pressures linked to the cost-of-living crisis, rural isolation, transport limitations, fuel poverty, and an ageing population.

At the same time, the limitations of the current building are becoming increasingly evident. Feedback gathered through community consultation and independent user satisfaction work consistently identified the need for improved accessibility, additional space, and modernised facilities capable of meeting future demand.

The Trustees therefore remain committed to progressing The Jigsaw Project – an ambitious long-term vision for a modern, inclusive, and fit-for-purpose community wellbeing hub for Caithness. The project seeks to create a sustainable community asset capable of supporting integrated health, wellbeing, and preventative care services for future generations.

Dunbeath & District Centre

Trustees' Annual Report for the year ended 31 March 2026 (Cont.)

Throughout the year, the Centre continued ongoing dialogue with NHS Highland regarding future sustainability and the development of a revised long-term funding arrangement. While discussions have remained constructive and positive in tone, progress toward a multi-year recurring core funding agreement has unfortunately been slower than anticipated. As a result, the Centre continues to operate within a degree of financial uncertainty despite the increasing demand and recognised value of its preventative community-based services.

Trustees fully recognise the significant pressures currently facing public sector partners across health and social care. However, the absence of secure long-term recurring funding for preventative community infrastructure remains a significant vulnerability for organisations such as D&DC, particularly given the essential role they now play in supporting wellbeing, reducing isolation, and helping alleviate pressure on statutory services.

Despite these challenges, Trustees remain encouraged by the continued goodwill of partners, funders, volunteers, and the wider community, and remain committed to working collaboratively toward sustainable solutions.

Environmental Commitment – D&DC recognises that environmental sustainability and community wellbeing are closely linked. The Centre remains committed to reducing its environmental impact while promoting responsible and sustainable operational practices.

Actions during the year included: Supporting local procurement where possible; encouraging sustainable; travel and shared transport; reducing energy consumption and improving efficiency; operating the Sharing Shack to encourage reuse and reduce waste; composting food waste and increasing recycling activity; promoting environmentally responsible purchasing and encouraging use of reusable and compostable materials.

Small actions, consistently applied, continue to contribute toward a more sustainable future for the community.

Financial Review

The accounts for year reflect prudent financial management during a period of continuing uncertainty across the third sector and wider health and social care landscape.

The Centre continued to operate under interim funding arrangements linked to the conclusion of its previous NHS Highland Service Level Agreement. Core funding levels have remained static for a prolonged period despite substantial increases in operational activity, service demand, staffing pressures, and inflationary costs, all of the foregoing along with costs imposed by central government challenged financial management strategies. Strong governance and decision making ensured D&DC ended the year in a reasonable financial position.

The independent social impact analysis undertaken during the year estimated that the Centre generates in excess of £211,000 annually in social and public value through preventative community-based support services. Based on the then NHS Highland core funding levels, this represents an estimated social return of approximately £7.21 for every £1 invested.

These findings reinforce the value of early intervention, community connection, and locally delivered preventative care in reducing pressure on statutory health and social care services.

Total income in 2025-26, including grant-funded special projects, was £189,618 (2025 - £165,207).

Total expenditure in 2025-26, including grant-funded special projects, was £198,375 (2025 - £173,329).

The Centre incurred a deficit of £8,757 in the year (2025 - Deficit £6,122).

The reserves of £247,028 (2025 - £255,785) includes £60,799 (2025 - £60,799) of restricted funds allocated for future expenditure (note 13) and £134,000 of designated funds (note 13).

Reserves Policy

The Board of Trustees has examined the charity's requirement for reserves in light of the main risks to the organisation. The unrestricted reserves cover more than one year's operating costs/service continuity in accordance with good practice. Accordingly, of the total of £247,028 held in reserves as at 31 March 2026, £46,098 relates to the Building that the Charity operates from, £99,000 is designated to cover a 6 months operating costs plus £15,000 set aside to cover legal and professional fees and Jigsaw Reserve £20,000 has been set aside to cover professional fees in relation to the Jigsaw Project.

Looking Forward – As the Centre moves into the next year, Trustees remain optimistic about the future despite ongoing challenges.

The demand for preventative, compassionate, and community-led support has never been clearer. In an increasingly complex world, places like Dunbeath & District Centre provide something deeply valuable: connection, familiarity, dignity, and reassurance close to home.

The Trustees believe strongly that rural communities deserve sustainable local services that allow people not only to survive, but to live well.

For over three decades, Dunbeath & District Centre has evolved alongside the needs of its communities – adapting, responding, and continuing to provide care, connection, and reassurance close to home. Trustees remain confident that, with continued collaboration and sustainable investment, the Centre will continue to play a vital role in supporting healthier, more connected, and more resilient rural communities for generations to come.

The Trustees remain grateful to all funders, supporters, volunteers, staff, and community members whose continued support enables the Centre to operate and grow.



Supporting Funders



Dunbeath & District Centre

Trustees' Annual Report for the year ended 31 March 2026 (Cont.)

Statement of the Trustees and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Small company provisions

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

This report was approved by the board of trustees on 15 June 2026.

M Sutherland.
Chairperson



Dunbeath & District Centre

Independent Examiner's Report To The Trustees of Dunbeath & District Centre

I report on the accounts for the year ended 31 March 2026 which are set out on pages 8 to 16. These financial statements have been prepared in accordance with the Financial Reporting Standards FRS102 (effective January 2016), under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of directors and independent examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination of the accounts for the year ended 31 March 2026 no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and,
 - to prepare accounts which accord with the accounting records and comply with Regulation 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.

James Cameron

23/06/2026

James Cameron
Chartered Accountant
7 Poles Road
Dornoch
IV25 3HP

Date: June 2026

Dunbeath & District Centre

Statement of Financial Activities for the year ended 31 March 2026

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Income and endowments from:						
Donations and legacies	1	12,646	-	-	12,646	8,750
Charitable activities for generating funds	2	23,708	-	30,187	53,895	51,200
Charitable activities - grants	3	-	-	120,391	120,391	103,626
Other trading activities	4	249	-	-	249	293
Investment income	5	2,437	-	-	2,437	3,338
Other incoming resources		-	-	-	-	-
Total income		39,040	-	150,578	189,618	167,207
Expenditure on:						
Raising funds						
Charitable activities	6	32,314	-	162,304	194,618	169,816
Other - support activities	7	3,757	-	-	3,757	3,513
Total expenditure		36,071	-	162,304	198,375	173,329
Net income/(expenditure) before gains and losses on investments		2,969	-	(11,726)	(8,757)	(6,122)
Net gains/losses on investments		-	-	-	-	-
Net income/(expenditure)		2,969	-	(11,726)	(8,757)	(6,122)
Transfer between funds		(22,180)	9,000	13,180	-	-
Net movement in funds		(19,211)	9,000	1,454	(8,757)	(6,122)
Reconciliation of funds:						
Total funds brought forward		69,986	125,000	60,799	255,785	261,907
Total Funds carried forward		50,775	134,000	62,253	247,028	255,785

Dunbeath & District Centre
Balance Sheet as at 31 March 2026

	Notes	2026 £	2025 £
Fixed Assets	9		
Freehold property		46,098	48,119
Plant & equipment		-	1,551
Computer equipment		1,217	400
		<u>47,315</u>	<u>50,070</u>
Current Assets			
Stock in hand	10	300	300
Debtors	11	4,669	7,454
Cash at bank		197,854	204,441
		<u>202,823</u>	<u>212,195</u>
Current Liabilities			
Trade creditors & accruals	12	3,110	6,480
		<u>247,028</u>	<u>255,785</u>
Net Assets			
		<u>247,028</u>	<u>255,785</u>
Funds	13		
Restricted funds		62,253	60,799
Unrestricted funds		50,775	69,986
Operational funding reserve		134,000	125,000
		<u>247,028</u>	<u>255,785</u>
Total charity funds		<u>247,028</u>	<u>255,785</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



M Sutherland (Chairperson)

Date: 15 June 2026

Dunbeath & District Centre

Notes forming part of the financial statements for the year ended 31 March 2026

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

The charity is a public benefit entity.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention.

Assets and liabilities are initially recognised at historical cost or transaction valued unless otherwise stated.

Fund accounting

Funds are classified as either restricted, designated or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Designated funds are a portion of the unrestricted funds which have been set aside for a particular purpose by the trustees.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

All grants, donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

Dunbeath & District Centre

Notes forming part of the financial statements for the year ended 31 March 2026

Accounting Policies (continued)

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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

Tangible fixed assets

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

Freehold property	2% straight line
Plant & equipment	20% reducing balance
Computer equipment	33% straight line

Government Grants

Government grants in respect of capital expenditure are credited to a defined income account and are released to the statement of financial activities over the expected useful life of the relevant assets.

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

Dunbeath & District Centre

Notes forming part of the financial statements for the year ended 31 March 2026

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
<u>1 - Donations and legacies</u>				
General donations	12,646	-	12,646	8,750
	<u>12,646</u>	<u>-</u>	<u>12,646</u>	<u>8,750</u>
<u>2 - Charitable activities for generating funds</u>				
NHS Funding	-	30,187	30,187	29,308
Food donations	19,341	-	19,341	19,539
Outings & activities	4,367	-	4,367	2,353
	<u>23,708</u>	<u>30,187</u>	<u>53,895</u>	<u>51,200</u>
<u>3 - Charitable activities - grants</u>				
Bridging The Gap	-	82,240	82,240	-
Caithness Community Fund	-	-	-	7,500
Robertson Trust	-	-	-	13,000
Operational Growth Manager	-	24,938	24,938	42,179
Jigsaw Project Phase 4-7	-	1,079	1,079	6,182
Health & Wellbeing Activities Co-ordinator	-	12,134	12,134	-
Senior Centre Co-ordinator	-	-	-	25,000
Highland Council Employee Placement	-	-	-	9,765
Other grants	-	-	-	-
	<u>-</u>	<u>120,391</u>	<u>120,391</u>	<u>103,626</u>
<u>4 - Income from other trading activities</u>				
Income from fundraising events	-	-	-	-
Membership fees	99	-	99	108
3rd party lets	150	-	150	185
	<u>249</u>	<u>-</u>	<u>249</u>	<u>293</u>
<u>5 - Investment income</u>				
Bank and deposit interest	2,437	-	2,437	3,338
	<u>2,437</u>	<u>-</u>	<u>2,437</u>	<u>3,338</u>

Dunbeath & District Centre

Notes forming part of the financial statements for the year ended 31 March 2026

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
<u>6 - Expenditure and Charitable activities</u>				
Employment costs	-	126,524	126,524	119,067
Staff training	181	-	181	498
Food provisions	-	16,417	16,417	15,396
Consumables	2,054	844	2,898	4,147
Subscriptions	555	-	555	389
Heat & light	3,803	-	3,803	4,411
Telephone & internet	1,000	116	1,116	663
Rent & storage	-	-	-	-
Rates & insurance	2,000	-	2,000	1,882
Refuse charges & cleaning	517	-	517	277
Repairs & renewals	8,433	-	8,433	9,987
Postage & stationery	611	34	645	369
IT costs & website	472	-	472	693
Function costs	180	1,037	1,217	1,663
Tutors for classes/workshops	-	7,499	7,499	2,646
Contractors	5,980	-	5,980	-
Professional fees	1,884	6,882	8,766	-
Transport/mileage	672	2,799	3,471	3,461
Depreciation	3,972	152	4,124	3,968
Other	-	-	-	299
	<u>32,314</u>	<u>162,304</u>	<u>194,618</u>	<u>169,816</u>

7 - Expenditure for other costs - Support costs

Independent examination	1,172	-	1,172	1,117
Accounting services	2,585	-	2,585	2,396
	<u>3,757</u>	<u>-</u>	<u>3,757</u>	<u>3,513</u>

8 - Employees

Employment costs:

Wages & salaries	-	121,067	121,067	114,073
Employer's national insurance	-	2,656	2,656	2,325
Employer's pension contribution	-	2,801	2,801	2,669
	<u>-</u>	<u>126,524</u>	<u>126,524</u>	<u>119,067</u>

Average number of staff employed	<u>7</u>	<u>7</u>
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No trustees or persons connected with them received any remuneration from the charity.

Dunbeath & District Centre**Notes forming part of the financial statements for the year ended 31 March 2026****9 - Tangible Fixed Assets**

	Freehold Property	Plant & equipment	Computer equipment	Total
	£	£	£	£
Cost				
As at 1 April 2025	101,062	39,964	4,289	145,315
Additions	-	-	1,369	1,369
Disposals	-	-	-	-
As at 31 March 2026	<u>101,062</u>	<u>39,964</u>	<u>5,658</u>	<u>146,684</u>
Depreciation				
As at 1 April 2025	52,943	38,413	3,889	95,245
Charge for year	2,021	1,551	552	4,124
On disposals	-	-	-	-
As at 31 March 2026	<u>54,964</u>	<u>39,964</u>	<u>4,441</u>	<u>99,369</u>
NBV at 31 March 2026	<u>46,098</u>	<u>-</u>	<u>1,217</u>	<u>47,315</u>
NBV at 31 March 2025	<u>48,119</u>	<u>1,551</u>	<u>400</u>	<u>50,070</u>

10 - Stocks

The accounting policy adopted in measuring the value of stocks was the lower of cost or net realisable value. The carrying value of stocks was £300 (2025 - £300).

	2026 £	2025 £
<u>11 - Debtors</u>		
Prepayments & accrued income	4,669	7,454
	<u>4,669</u>	<u>7,454</u>
<u>12 - Creditors</u>		
Trade creditors	1,031	4,480
Accruals	1,490	1,402
Other creditors	589	598
	<u>3,110</u>	<u>6,480</u>

Dunbeath & District Centre

Notes forming part of the financial statements for the year ended 31 March 2026

13 - Movement in Funds

	As at 1 April 25	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 26
	£	£	£	£	£
Unrestricted funds					
General funds	69,986	39,040	(36,071)	(22,180)	50,775
Designated funds	125,000	-	-	9,000	134,000
	<u>194,986</u>	<u>39,040</u>	<u>(36,071)</u>	<u>(13,180)</u>	<u>184,775</u>
Restricted funds					
NHS Funding	-	30,187	(56,367)	26,180	-
Bridging The Gap	-	82,240	(35,573)	-	46,667
Caithness Community Fund	2,481	-	(2,481)	-	-
Robertson Trust	13,000	-	-	(13,000)	-
Operational Growth Manager	38,008	24,938	(37,031)	-	25,915
Jigsaw Project Phase 4-7	7,310	1,079	(6,882)	-	1,507
Health & Wellbeing Activities Co-ordinator	-	12,134	(23,970)	-	(11,836)
Senior Centre Co-ordinator	-	-	-	-	-
Caithness Voluntary Group	-	-	-	-	-
	<u>60,799</u>	<u>150,578</u>	<u>(162,304)</u>	<u>13,180</u>	<u>62,253</u>
Total funds	<u>255,785</u>	<u>189,618</u>	<u>(198,375)</u>	<u>-</u>	<u>247,028</u>

Purposes of Designated Funds

Operating Funding Reserve - £99,000 (2025 - £90,000) - to have sufficient designated reserves to cover 6 month's operating costs to safeguard the charity should funding levels be cut or be significantly reduced. The increase in the year reflects the additional annual costs that the Charity now incurs.

Legal fees - £15,000 (2025 - £15,000) set aside to cover legal fees.

Jigsaw Reserve - £20,000 has been set aside to cover professional fees in relation to the Jigsaw project.

Purposes of Restricted Funds

NHS Service Level Agreement provides funding for core activities.

Bridging The Gap - Service Continuity

Caithness Community Fund - Service Continuity

Robertson Trust - Service Continuity

Operational Growth Manager - various funders providing support for the Operation Manager position.

Jigsaw Project Phase 4-7 - to assist with the development of a new Centre.

Health & Wellbeing Activities Co-ordinator - delivering health and wellbeing activities

The general fund funds any shortfall at the year end.

Dunbeath & District Centre**Notes forming part of the financial statements for the year ended 31 March 2026****14 - Analysis of net assets between funds**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Fixed assets	46,098	-	1,217	47,315
Current assets	7,787	134,000	61,036	202,823
Current liabilities	(3,110)	-	-	(3,110)
	<u>50,775</u>	<u>134,000</u>	<u>62,253</u>	<u>247,028</u>

15 Company limited by guarantee

Dunbeath & District Centre is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

16 Directors' costs

No directors were reimbursed for costs incurred during the year (2025 - None).

17 Related Party Transactions

In addition to the directors' costs (note 16) 3 staff were reimbursed for costs incurred during the year totalling £2,189 which were mainly for food provisions. (2025 - £953 mainly for food provisions).

18 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.