

Report of the Trustees and
Financial Statements for the Year Ended 31st March 2021
for
Dumfries and Galloway Third Sector
Interface

Saint & Co
Chartered Accountants
Registered Auditors
26 High Street
Annan
DUMFRIESSHIRE
DG12 6AJ

**Dumfries and Galloway Third Sector
Interface**

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for the Year Ended 31st March 2021**

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**Dumfries and Galloway Third Sector
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**Reference and Administrative Details
for the Year Ended 31st March 2021**

TRUSTEES	H Keron K Dams C Leadbetter A Dickson J Dougan W Cuffe (appointed 18.9.20) I Boddy (resigned 2.6.20) J Cochrane (appointed 26.11.20) K Ratnam-Roarty (appointed 26.11.20) P Stewart (appointed 24.4.21) J Railton (appointed 24.4.21)
PRINCIPAL ADDRESS	54 Buccleuch Street Dumfries DUMFRIESSHIRE DG1 2AH
REGISTERED CHARITY NUMBER	SC043832
INDEPENDENT AUDITORS	Saint & Co Chartered Accountants Registered Auditors 26 High Street Annan DUMFRIESSHIRE DG12 6AJ
BANKERS	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB

**Dumfries and Galloway Third Sector
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**Report of the Trustees
for the Year Ended 31st March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. 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 charitable purposes of the charity are:

- The general advancement of community development throughout the communities of Dumfries and Galloway.
- The promotion, support and development of the third sector and the effectiveness and efficiency of third sector organisations.
- The promotion, support and development of volunteering and volunteer involving organisations.
- In its role as Dumfries & Galloway's Third Sector Interface, the representation of the third sector on matters relating to public policy as such affects the interests of the third sector.
- The advancement of education and research within the third sector.

The Vision of Third Sector Dumfries and Galloway is:

To improve the quality of life of the most vulnerable and disadvantaged individuals and communities in Dumfries and Galloway.

Our mission is:

To work with third sector and public sector stakeholders to:

- Identify where service changes have had the biggest impact.
- Design responses to need.
- Create the environment for innovation.
- Maximise community empowerment.

From April 2020 to March 2021, Third Sector Dumfries and Galloway (TSDG) continued along its planned route map to achieving this mission and in doing so, fulfil the 4 roles set out by the Scottish Government for all TSIs. These are:

- To be a central source of knowledge about the third sector locally
- To ensure a strong third sector voice at a strategic level within local planning structures and nationally.
- To develop the capacity of volunteering, community groups, voluntary organisations and social enterprises to achieve positive change.
- To provide leadership, vision and coordination to the local third sector to better respond to local priorities, including through partnership and collaboration.

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Report of the Trustees
for the Year Ended 31st March 2021

OBJECTIVES AND ACTIVITIES

Main activities

The activities and delivery methods of Third Sector Dumfries and Galloway changed very rapidly during the first few months of this reporting period and continued throughout the year in a context of significant uncertainty.

The first COVID lockdown commenced on the 23rd March 2020. Restrictions relaxed gradually from June 2020 to September 2020, when they began to tighten again before the second national lockdown in January 2021. At the end of this reporting period, 31st March 2021, heavy restrictions were still in force. Since then, the vaccination programme has allowed restrictions to again relax, and at the time of writing this report in July 2021, the country has reached level zero nationally. There does, however, remain significant uncertainty, as well as hope, about the path of the pandemic in the last half of the 2021.

TSDG staff have worked and continue to work from home as a dispersed team, and large-scale in-person events have not yet re-started.

This report will cover:

1. TSDG's COVID response.
2. TSDG's achievements and challenges through the year, in the 'new-normal' style of operations.
3. A brief look forward at the priorities for the coming years.

1. COVID response.

We quickly identified that the COVID restrictions in place would lead to a huge resurgence of need and that our role would be critical in linking people in need with the people who could help them.

In pursuit of this, we therefore carried out the following activities in 2020:

- >Partnership working. We worked closely with statutory partners as part of an emergency response to Covid-19 that was co-ordinated at operational, tactical and strategic levels.
- > Volunteer recruitment and coordination. In anticipation of a need for volunteers, more than 1700 volunteers were recruited and made available to support communities and individuals across D&G.
- > Personal Referrals. Our Engagement Officers supported 1-to-1 referrals from the emergency support line, allocating volunteers to support individuals in need either directly or via community resilience groups.
- > Locality hubs. Established locality teams led by TSDG engagement staff, ward officers and NHS staff to support volunteering and wider community need.
- > DG Resilience Map. Developed a 'locator' website, giving information on organisations that could provide support to communities.
- > Scottish Government Wellbeing Fund. Nominated and assessed grass-roots organisations to receive £2,000 grants to assist their immediate emergency response in their communities.
- >Touchbase. Developed and delivered a telephone support service to address social isolation on a 1-to-1 basis during shielding and self-isolation.
- > Super volunteers. Recruited and trained volunteers to undertake roles with additional responsibility.
- > Scottish Government 'Supporting Communities' Fund. Became a 'community anchor' organisation to allow smaller organisations to access funding that otherwise wouldn't be available to them.
- > Scottish Government 'Connecting Scotland' programme. Involved in scoring applications for access to hardware that would increase digital inclusion as well as the recruitment and coordination of volunteer Digital Champions to provide basic IT support.
- > Crisis toolkit. Developed a toolkit to help organisations prepare for any future crisis.
- > Online events. Moved our programme of forums, roadshows and training online to allow us to continue providing support to community organisations.
- > National Emergencies Trust 'Response, Recovery and Resilience' Fund. Allocated money to distribute to local organisations

Strategic work

- >Re-developed the TSDG website and upgraded the 'DG Locator' app so that it can be accessed on mobile devices. This was launched in July 2021.
- > Worked in partnership with the Border TSIs and other key partners to deliver an important report: 'South of Scotland third sector: A partnership approach to COVID-19 response and recovery planning' which identified the key issues for the sector.
- > Re-started our SoSE funded social enterprise project 'Seeding Social Enterprise Across the Land' (SSEAL) in August 2020.
- > Become a gateway organisation for the 'Kickstart' employment programme, to support smaller TSOs in offering training and work placements to young people.

This can only serve as a brief overview of the huge amounts of work put in by all the TSDG staff team during the first six months of our crisis COVID response. The trustees would like to thank all of them for their huge efforts over this very difficult year, for delivering such important outcomes for the region and the sector, and for being so flexible in their responses despite the significant challenges that COVID has presented to all of us.

We were delighted to receive external recognition of this with a letter from Fiona Armstrong, the Lord Lieutenant of Dumfries, in September 2020, which commended the work of the TSDG staff in keeping our communities together.

2. Ongoing Priorities

Dumfries and Galloway Third Sector
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Report of the Trustees
for the Year Ended 31st March 2021

OBJECTIVES AND ACTIVITIES

'The Big Report'

In Q2 2020, TSDG and Borders TSI commissioned a report into the immediate and medium- term priorities of our South of Scotland third sector. Its official title is South of Scotland third sector: A partnership response to Covid 19 response and recovery planning but it has become known within the organisation and our networks as The Big Report. This highlighted four priorities for TSOs as they looked forward coming out of their crisis response:

Community Transport

The Public-Social-Private (PSP) Community Transport partnership that TSDG created and manages continues to work effectively to support the strategic needs of the region and its TSOs and other organisations with respect to transport. Efforts are ongoing to secure additional funding to increase the capacity of the project. This will allow better co-ordination of community transport and help to grow the skills needed for its development.

Digital Inclusion

TSDG is administering funds from a number of partners to ensure a holistic approach to Digital Inclusion is reached across the region. In December 2020 TSDG commissioned a report into the extent of digital inclusion in D&G. This is now the basis of a more strategic approach to tackle digital exclusion.

Employability

In response to the recommendations in the Big Report TSDG set up a Third Sector Employability forum to create a space for joint thinking and development work within the third sector on employability.

Community Empowerment

TSDG continues to represent the sector on its various regional and sectoral partnerships with a strong message of community empowerment. This includes the various bodies in the community planning and health and social care frameworks.

In addition, the clear messages from the Sector that came out through the Big Report were:

- > Statutory bodies must move to a person-centred procurement model, as recommended by SCVO, that puts the needs of beneficiaries ahead of low costs.
- > Across the public sector in particular, we need to build a consensus on how to measure social impact.
- > Statutory agencies must commit to the involvement of the third sector in the design of services it will be asked to deliver.

TSDG cannot deliver these aims alone, and so in 2021/2022, we commit to continuing our partnership and networking, working with our public sector and statutory body partners to achieve these.

Business Plan

We refreshed our Business Plan in March 2021, and from this, continue to work on our core areas of delivery:

Volunteering

At the heart of the third sector is of course the volunteers. Despite the ever-changing context of need, the Volunteering Strategy adopted by the organisation in January 2020 is still being implemented and is proving a most useful framework to plan our response from.

The volunteer response to COVID was extraordinary, as evidenced by the 1700 people signed up on our database. Our team have worked hard to maintain the register and keep it updated with volunteer availability and interests. As the crisis response abates, the challenge for all TSOs will be to maintain that momentum and connection with the new volunteers so that they will continue to support them through the challenges to come.

For Volunteers' Week 2020 we took the opportunity to celebrate volunteer- involving organisations entirely online. We used the latest technology to present their work in a week-long programme of online events.

Social Enterprise

Even in a pre-COVID context, TSOs were increasingly seeing the need for financial stability and independence from grant funding. Social enterprise can be the solution to this, and so we were pleased to be successful in applying for South of Scotland Enterprise Partnership (SOSEP) funding in 2019 to create a new regional scheme - Seeding Social Enterprise Across the Land, or SSEAL. Specialist consultants were recruited for this scheme in early 2020, with a view to providing expert support to those who wanted to start or grow their Social Enterprise. Although the programme had to be paused in the first months of the pandemic, it started again in August 2020.

We have also introduced a toolkit for social enterprises which can be found on our website and set up a new forum called Social Enterprise Dumfries and Galloway or SEDG.

Staffing

We welcomed Sue Hughes to the organisation as Business Manager in September 2020. Farries, Kirk and McVean were appointed as accountants to the organisation in September 2020.

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Report of the Trustees
for the Year Ended 31st March 2021

OBJECTIVES AND ACTIVITIES

Representation and engagement

Together with the Dumfries and Galloway Equalities Partnership, we deliver the Dumfries and Galloway Council commission on representation and engagement - working together towards a shared vision of Dumfries and Galloway as a region where diversity is respected and celebrated, and everyone feels safe and included.

We are active partners in the Regional Economic Partnership and in the various groups and boards forming the Community Planning Partnership and Health and Social Care Partnership, including the Community Planning Partnership Board and Executive Group, Integrated Joint Board and the Strategic Planning Group. Through all these groups, we seek to embed the importance of treating the third sector as a strategic partner in the delivery of our region's priorities and will continue to do so in 2021/22.

TSDG has been actively involved in the development of the regional economic strategy to ensure that the third sector is an integral partner in its design and delivery.

Training and workshops

We support our TSOs largely through a rolling series of workshops and training events, which transitioned very effectively to online in 2020 and are still being delivered in that format. Despite some limitations, this has in many ways increased our reach and availability, and we will look to build on this as restrictions relax in 2021.

Our culture

We recognise the importance of developing and supporting our staff team and held Values Workshops with the staff and Board in order to nurture a positive and collaborative culture within our organisation. This is then reflected in the way that we work with our members and the wider third sector.

3. Looking forward

As the pandemic continues to unfold in 2021, TSDG is looking forward to how it can best continue to meet the needs of the sector and fulfil its Vision, Mission and Aims.

The launches of the new website and our locator app in July 2021 represent a step-change in our digital communications and interfaces, and will make connecting TSOs easier than ever. Our new database STAN (Supporting the Accessible Network) provides the basis of all our engagement and communications with the sector and our stakeholders.

New strategic roles in the staffing and a full complement of Trustees with a wide range of relevant experience and expertise mean that the organisation is well-placed to meet the challenges ahead. The Trustees would like to thank Norma and her senior management team, with all the staff, for their ongoing commitment, good judgement and nimble responses that have left the organisation in such a strong position looking forward.

FINANCIAL REVIEW

Financial position

There was a surplus for the year of £85,469, compared to last year's deficit of £37,354. This reflects our journey towards financial stability after the necessary one-off costs associated with the re-positioning of TSDG in 2018/19.

Closing reserves are £301,111, made up of £213,855 unrestricted and £87,256 restricted reserves.

The Trustees would like to acknowledge the support of the Scottish Government and Dumfries and Galloway Council as the organisation's principal core-funding stakeholders. Their contribution remained the same in 2020/21 as 2019/20 and we continue to appreciate their support in 2021/22.

In 2021/22, we will continue with prudent fiscal management to ensure that the organisation works within its allocated budgets to keep maintain those reserves as per the Reserves Policy.

The General Fund should be sufficient to cover outstanding liabilities in the event of the Charity ceasing to operate, to ensure that the Charity's core activities can continue during a period of unforeseen difficulty and to provide an appropriate period of time to secure new or additional funding if existing funding is withdrawn or no longer available. To achieve this purpose, the Board aims to have funds available equivalent to around 3 months' normal expenditure.

The Board also takes significant comfort from the fact that in the recent period of 'unforeseen difficulty', the value of TSDG and the role that it plays led to increases in our external funding, to allow it to continue in this role at an elevated level.

**Dumfries and Galloway Third Sector
Interface**

**Report of the Trustees
for the Year Ended 31st March 2021**

FINANCIAL REVIEW

Reserves policy

Some use of reserves was made during 2019/20 to continue TSDG's strategic re-setting, as approved by the Board. The General Fund should be sufficient to cover outstanding liabilities in the event of the Charity ceasing to operate, to ensure that the Charity's core activities can continue during a period of unforeseen difficulty and to provide an appropriate period of time to secure new or additional funding if existing funding is withdrawn or no longer available. To achieve this purpose, the Board aims to have funds available equivalent to around 3 months' normal expenditure.

The Board also takes significant comfort from the fact that in the recent period of 'unforeseen difficulty', the value of TSDG and the role that it plays led to increases in our external funding, to allow it to continue in this role at an elevated level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Dumfries and Galloway Third Sector Interface is a Scottish Charitable Incorporated Organisation (SCIO), Registered No. SC043832 and is a membership organisation with a governing document. The address of the principal office is 54 Buccleuch St, Dumfries DG1 2AH.

An Audit and Risk Committee, chaired by the Treasurer and comprising two more trustees, is constituted to meet at least four times per year to scrutinise the organisation's financial affairs, performance and to consider exposure to major risks (see below). The Committee then reports its findings to the Board.

The Joint Committee Group (JCG) made up of staff, trade union representatives and board members, continues to monitor the role of TSDG as an employer and influences our employment policy and practice. They have been particularly supportive during the COVID crisis, and our thanks go to them.

Dumfries and Galloway Third Sector
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Report of the Trustees
for the Year Ended 31st March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Board Membership

The Board comprises of seven people elected by Members. The elected members of the Board may, in addition, appoint up to five additional members to fill skills gaps. Appointed trustees serve for a period of one year but may be re-appointed.

The Board meet at least six times per annum to conduct business and up to a further three times per annum to discuss strategy and to engage in board development and training.

One Trustee stepped down in 2020/21 - Iain Boddy, the Chair, in May 2020. Iain was a stalwart of the TSDG Board for many years, and his calm influence and wise guidance was much appreciated by all.

We were then delighted to welcome Wendi Cuffe to the Board in October 2020 - her experience in many third sector organisations in the west of the region will be very much appreciated.

At the 2020 AGM in November 2020, Josephine Cochran and Kalpana Ratnam-Roarty were elected to the Board. Jo has a great deal of experience of working in Children's Services and is a keen advocate of disability rights and supporting families. Kalpana is the Chief Officer at User and Carer Involvement, working to ensure that people with additional support needs and their carers have the right to live the life they choose.

At the end of March 2021, therefore, the Trustees were:

- > Helen Keron, Chair - elected 16/9/2016
- > Kim Dams - elected 2/11/2018
- > Christine Leadbetter - elected 28/3/2019
- > John Dougan, Vice-chair - elected 28/3/2019
- > Alex Dickson, Treasurer - elected 28/3/2019
- > Wendi Cuffe - appointed 19/09/2020
- > Josephine Cochran - elected 26/11/20
- > Kalpana Ratnam-Roarty - elected 26/11/20

After a skills audit in late 2020, the Board also appointed two further Board members - Phil Stewart and Jason Railton. Phil is Chief Executive Officer for DAGCAS and also brings his experience of 30 years of being a Police Officer. Jason is a Digital Inclusion Development Officer with SCVO, and before that was a key member of staff at the Langholm Initiative.

Therefore, in July 2021, the Trustees are:

- > Helen Keron, Chair - elected 16/9/2016
- > Kim Dams - elected 2/11/2018
- > Christine Leadbetter - elected 28/3/2019
- > John Dougan, Vice-chair - elected 28/3/2019
- > Alex Dickson, Treasurer - elected 28/3/2019
- > Wendi Cuffe - appointed 19/09/2020
- > Josephine Cochran - elected- 26/11/2020
- > Kalpana Ratnam-Roarty - elected 26/11/2020
- > Phil Stewart - appointed 24/4/2021
- > Jason Railton - appointed 24/4/2021

Despite offering so many challenges, the COVID response has brought a few benefits, and one of these is that our Board is now more geographically diverse than ever before. Online Board meetings make it practicable for people to attend from the Glenkens, Stranraer and Langholm, and this is very appropriate for a regional organisation such as TSDG.

Risk management

The Board has assessed the major risks to which the charity is exposed, in particular those related to operations and finance and continues to evaluate the systems in place to mitigate exposure to major risks. A risk management policy and related risk register are in place. The risk register is reviewed at Board meetings. There will be a separate session in early 2021 to review the risk register in the light of learning from the pandemic.

Salaries are reviewed annually and are set to reflect levels for equivalent posts in similar organisations.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Dumfries and Galloway Third Sector
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Report of the Trustees
for the Year Ended 31st March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

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

Approved by order of the board of trustees on 28th October 2021 and signed on its behalf by:



H Keron - Chair

**Report of the Independent Auditors to the Trustees of
Dumfries and Galloway Third Sector
Interface**

Opinion

We have audited the financial statements of Dumfries and Galloway Third Sector Interface (the 'charity') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of
Dumfries and Galloway Third Sector
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Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

>the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

>we identified the laws and regulations applicable to the charity through discussions with the director and other management;

>we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity;

>we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

>identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

>making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

To address the risk of fraud through management bias and override of controls, we:

>performed analytical procedures to identify any unusual or unexpected relationships;

>tested journal entries to identify unusual transactions;

>assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and

>investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

>agreeing financial statement disclosures to underlying supporting documentation;

>reading the minutes of meetings of those charged with governance;

>enquiring of management as to actual and potential litigation and claims; and

>reviewing correspondence with the Office of the Scottish Charity Regulator and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquire of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
Dumfries and Galloway Third Sector
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Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Saint & Co
Chartered Accountants
Registered Auditors
26 High Street
Annan
DUMFRIESSHIRE
DG12 6AJ

Date:

**Dumfries and Galloway Third Sector
Interface**

**Statement of Financial Activities
for the Year Ended 31st March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	447,606	279,001	726,607	499,941
Other trading activities	3	60,340	(1)	60,339	31,102
Investment income	4	<u>130</u>	<u>-</u>	<u>130</u>	<u>711</u>
Total		508,076	279,000	787,076	531,754
 EXPENDITURE ON					
Raising funds	5	334,700	249,350	584,050	407,807
Support & governance costs	6				
Charitable Activities		117,557	-	117,557	161,301
Total		<u>452,257</u>	<u>249,350</u>	<u>701,607</u>	<u>569,108</u>
NET INCOME/(EXPENDITURE)		55,819	29,650	85,469	(37,354)
Transfers between funds	17	<u>120,830</u>	<u>(120,830)</u>	<u>-</u>	<u>-</u>
Net movement in funds		176,649	(91,180)	85,469	(37,354)
RECONCILIATION OF FUNDS					
Total funds brought forward		37,206	178,436	215,642	252,996
TOTAL FUNDS CARRIED FORWARD		<u><u>213,855</u></u>	<u><u>87,256</u></u>	<u><u>301,111</u></u>	<u><u>215,642</u></u>

The notes form part of these financial statements

**Dumfries and Galloway Third Sector
Interface**


**Balance Sheet
31st March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	1,394	-	1,394	1,860
Investments	13	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
		2,394	-	2,394	2,860
CURRENT ASSETS					
Debtors	14	6,524	-	6,524	-
Cash at bank		<u>240,516</u>	<u>85,022</u>	<u>325,538</u>	<u>229,224</u>
		247,040	85,022	332,062	229,224
CREDITORS					
Amounts falling due within one year	15	(35,579)	2,234	(33,345)	(16,442)
		<u>211,461</u>	<u>87,256</u>	<u>298,717</u>	<u>212,782</u>
NET CURRENT ASSETS					
		213,855	87,256	301,111	215,642
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>213,855</u>	<u>87,256</u>	<u>301,111</u>	<u>215,642</u>
NET ASSETS					
		<u>213,855</u>	<u>87,256</u>	<u>301,111</u>	<u>215,642</u>
FUNDS					
Unrestricted funds	17			213,855	37,206
Restricted funds				<u>87,256</u>	<u>178,436</u>
TOTAL FUNDS					
				<u>301,111</u>	<u>215,642</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28th October 2021 and were signed on its behalf by:



H Keron - Chair



J Dougan – Vice Chair

The notes form part of these financial statements

Dumfries and Galloway Third Sector
Interface

Cash Flow Statement
for the Year Ended 31st March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>96,184</u>	<u>(39,918)</u>
Net cash provided by/(used in) operating activities		<u>96,184</u>	<u>(39,918)</u>
Cash flows from investing activities			
Interest received		<u>130</u>	<u>711</u>
Net cash provided by investing activities		<u>130</u>	<u>711</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		96,314	(39,207)
Cash and cash equivalents at the beginning of the reporting period		<u>229,224</u>	<u>268,431</u>
Cash and cash equivalents at the end of the reporting period		<u>325,538</u>	<u>229,224</u>

The notes form part of these financial statements

Dumfries and Galloway Third Sector
Interface

Notes to the Cash Flow Statement
for the Year Ended 31st March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	85,469	(37,354)
Adjustments for:		
Depreciation charges	466	618
Interest received	(130)	(711)
(Increase)/decrease in debtors	(6,524)	970
Increase/(decrease) in creditors	<u>16,903</u>	<u>(3,441)</u>
Net cash provided by/(used in) operations	<u>96,184</u>	<u>(39,918)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank	<u>229,224</u>	<u>96,314</u>	<u>325,538</u>
	<u>229,224</u>	<u>96,314</u>	<u>325,538</u>
Total	<u>229,224</u>	<u>96,314</u>	<u>325,538</u>

Dumfries and Galloway Third Sector
Interface

Notes to the Financial Statements
for the Year Ended 31st March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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.

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.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Scottish Government	380,515	376,000
Dumfries & Galloway Council	67,091	67,141
Community Transport	73,000	-
SSEAL Funding	-	56,800
Boost	92,213	-
Digital Inclusion	79,745	-
SG Communities Fund	34,043	-
	<u>726,607</u>	<u>499,941</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other grants	<u>380,515</u>	<u>376,000</u>

Dumfries and Galloway Third Sector
Interface

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Other Income	7,905	12,875
Services provided to other organisations	16,271	18,227
Fee Income	18,663	-
Business Support Grant	<u>17,500</u>	<u>-</u>
	<u><u>60,339</u></u>	<u><u>31,102</u></u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>130</u>	<u>711</u>

5. RAISING FUNDS

Direct costs

	2021	2020
	£	£
Staff costs	333,194	345,555
Event Costs	1,176	-
Volunteer awards	-	775
Community Transport	35,838	60,049
SSEAL Expenses	53,266	1,428
SG Communities Fund	34,043	-
Recruitment	330	-
Boost	81,040	-
Digital Inclusion	<u>45,163</u>	<u>-</u>
	<u><u>584,050</u></u>	<u><u>407,807</u></u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	<u>103,831</u>	<u>13,726</u>	<u><u>117,557</u></u>

7. SUPPORT COSTS

	Governance costs £
Charitable Activities	<u>13,726</u>

8. AUDITORS' REMUNERATION

	2021	2020
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>6,060</u>	<u>6,200</u>

The auditor's remuneration amounts to an audit fee of £6,060 (2020: £6,200) and other accounting services of £0 (2020: £0).

Dumfries and Galloway Third Sector
Interface

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

Travelling expenses totalling £554 (2020: £500) were paid to four (2020: four) of the trustees during the year to reimburse them for expenses incurred in the course of their duties.

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	292,633	304,688
Social security costs	23,762	23,987
Other pension costs	<u>16,799</u>	<u>16,880</u>
	<u>333,194</u>	<u>345,555</u>

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

	2021	2020
Charitable activities	<u>16</u>	<u>16</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	443,141	56,800	499,941
Other trading activities	29,251	1,851	31,102
Investment income	<u>711</u>	<u>-</u>	<u>711</u>
Total	473,103	58,651	531,754
EXPENDITURE ON			
Raising funds	345,555	62,252	407,807
Support & governance costs			
Charitable Activities	<u>161,301</u>	<u>-</u>	<u>161,301</u>
Total	<u>506,856</u>	<u>62,252</u>	<u>569,108</u>
NET INCOME/(EXPENDITURE)	(33,753)	(3,601)	(37,354)
Transfers between funds	<u>(12,148)</u>	<u>12,148</u>	<u>-</u>
Net movement in funds	(45,901)	8,547	(37,354)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>83,107</u>	<u>169,889</u>	<u>252,996</u>
TOTAL FUNDS CARRIED FORWARD	<u>37,206</u>	<u>178,436</u>	<u>215,642</u>

Dumfries and Galloway Third Sector
Interface

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2020 and 31st March 2021	<u>10,685</u>	<u>7,482</u>	<u>18,167</u>
DEPRECIATION			
At 1st April 2020	8,825	7,482	16,307
Charge for year	<u>466</u>	<u>-</u>	<u>466</u>
At 31st March 2021	<u>9,291</u>	<u>7,482</u>	<u>16,773</u>
NET BOOK VALUE			
At 31st March 2021	<u>1,394</u>	<u>-</u>	<u>1,394</u>
At 31st March 2020	<u>1,860</u>	<u>-</u>	<u>1,860</u>

13. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1st April 2020 and 31st March 2021	<u>1,000</u>
NET BOOK VALUE	
At 31st March 2021	<u>1,000</u>
At 31st March 2020	<u>1,000</u>

There were no investment assets outside the UK.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	<u>6,524</u>	<u>-</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	23,608	5,279
Taxation and social security	6,741	5,655
Other creditors	<u>2,996</u>	<u>5,508</u>
	<u>33,345</u>	<u>16,442</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	6,687	6,687
Between one and five years	<u>26,749</u>	<u>26,749</u>
	<u>33,436</u>	<u>33,436</u>

Dumfries and Galloway Third Sector
Interface

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

17. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	32,206	55,819	(32,206)	55,819
Social Enterprise Fund	5,000	-	(5,000)	-
Reserves	<u>-</u>	<u>-</u>	<u>158,036</u>	<u>158,036</u>
	37,206	55,819	120,830	213,855
Restricted funds				
Integrated Care Fund	69,500	-	(69,500)	-
Innovation	10,661	-	(10,661)	-
Social Work	5,075	-	(5,075)	-
Sponsor a volunteer	1,328	-	(1,328)	-
Santander	3,000	-	(3,000)	-
Community Jobs Scotland	7,028	-	(7,028)	-
Capacity Building	5,037	-	(5,037)	-
Community Transport	2,234	37,161	-	39,395
Aspiring Communities	19,201	-	(19,201)	-
SSEAL	55,372	(53,266)	-	2,106
Boost	-	11,173	-	11,173
Digital Inclusion	<u>-</u>	<u>34,582</u>	<u>-</u>	<u>34,582</u>
	<u>178,436</u>	<u>29,650</u>	<u>(120,830)</u>	<u>87,256</u>
TOTAL FUNDS	<u>215,642</u>	<u>85,469</u>	<u>-</u>	<u>301,111</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	508,076	(452,257)	55,819
Restricted funds			
Community Transport	72,999	(35,838)	37,161
SSEAL	-	(53,266)	(53,266)
Boost	92,213	(81,040)	11,173
Digital Inclusion	79,745	(45,163)	34,582
SG Communities Fund	<u>34,043</u>	<u>(34,043)</u>	<u>-</u>
	<u>279,000</u>	<u>(249,350)</u>	<u>29,650</u>
TOTAL FUNDS	<u>787,076</u>	<u>(701,607)</u>	<u>85,469</u>

Dumfries and Galloway Third Sector
Interface

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

17. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	78,107	(33,753)	(12,148)	32,206
Social Enterprise Fund	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	83,107	(33,753)	(12,148)	37,206
Restricted funds				
Integrated Care Fund	69,500	-	-	69,500
Innovation	10,661	-	-	10,661
Social Work	5,075	-	-	5,075
Sponsor a volunteer	253	1,075	-	1,328
Santander	3,000	-	-	3,000
Community Jobs Scotland	7,028	-	-	7,028
Capacity Building	5,037	-	-	5,037
Community Transport	50,134	(60,048)	12,148	2,234
Aspiring Communities	19,201	-	-	19,201
SSEAL	<u>-</u>	<u>55,372</u>	<u>-</u>	<u>55,372</u>
	<u>169,889</u>	<u>(3,601)</u>	<u>12,148</u>	<u>178,436</u>
TOTAL FUNDS	<u>252,996</u>	<u>(37,354)</u>	<u>-</u>	<u>215,642</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	473,103	(506,856)	(33,753)
Restricted funds			
Sponsor a volunteer	1,850	(775)	1,075
Community Transport	1	(60,049)	(60,048)
SSEAL	<u>56,800</u>	<u>(1,428)</u>	<u>55,372</u>
	<u>58,651</u>	<u>(62,252)</u>	<u>(3,601)</u>
TOTAL FUNDS	<u>531,754</u>	<u>(569,108)</u>	<u>(37,354)</u>

Dumfries and Galloway Third Sector
Interface

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	78,107	22,066	(44,354)	55,819
Social Enterprise Fund	5,000	-	(5,000)	-
Reserves	<u>-</u>	<u>-</u>	<u>158,036</u>	<u>158,036</u>
	83,107	22,066	108,682	213,855
Restricted funds				
Integrated Care Fund	69,500	-	(69,500)	-
Innovation	10,661	-	(10,661)	-
Social Work	5,075	-	(5,075)	-
Sponsor a volunteer	253	1,075	(1,328)	-
Santander	3,000	-	(3,000)	-
Community Jobs Scotland	7,028	-	(7,028)	-
Capacity Building	5,037	-	(5,037)	-
Community Transport	50,134	(22,887)	12,148	39,395
Aspiring Communities	19,201	-	(19,201)	-
SSEAL	-	2,106	-	2,106
Boost	-	11,173	-	11,173
Digital Inclusion	<u>-</u>	<u>34,582</u>	<u>-</u>	<u>34,582</u>
	<u>169,889</u>	<u>26,049</u>	<u>(108,682)</u>	<u>87,256</u>
TOTAL FUNDS	<u>252,996</u>	<u>48,115</u>	<u>-</u>	<u>301,111</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	981,179	(959,113)	22,066
Restricted funds			
Sponsor a volunteer	1,850	(775)	1,075
Community Transport	73,000	(95,887)	(22,887)
SSEAL	56,800	(54,694)	2,106
Boost	92,213	(81,040)	11,173
Digital Inclusion	79,745	(45,163)	34,582
SG Communities Fund	<u>34,043</u>	<u>(34,043)</u>	<u>-</u>
	<u>337,651</u>	<u>(311,602)</u>	<u>26,049</u>
TOTAL FUNDS	<u>1,318,830</u>	<u>(1,270,715)</u>	<u>48,115</u>

Dumfries and Galloway Third Sector
Interface

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

18. RELATED PARTY DISCLOSURES

During the year under review, the organisation provided funding of £5,600 to New Galloway Community Enterprises, and £1,000 to Glenkens Community Arts Trust. Helen Keron is Chairperson for New Galloway Community Enterprises, and Financial Director for Glenkens Community and Arts Trust. She is also an employee of Dumfries & Galloway Council who provide funding to D&G Third Sector.

During the year under review, the organisation provided funding of £3,036 to User & Carer Involvement. Kaplana Ratnam-Roarty is an employee of User & Carer Involvement.

During the year under review, the organisation paid £900 to Wendi Cuffe for consultancy work carried out on the SSEAL Project.

During the year under review, the organisation provided funding of £1,000 to Relationships Scotland Dumfries and Galloway. John Dougan is an employee and Chief Executive Officer of Relationships Scotland Dumfries and Galloway.

Dumfries and Galloway Third Sector
Interface

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Scottish Government	380,515	376,000
Dumfries & Galloway Council	67,091	67,141
Community Transport	73,000	-
SSEAL Funding	-	56,800
Boost	92,213	-
Digital Inclusion	79,745	-
SG Communities Fund	<u>34,043</u>	<u>-</u>
	726,607	499,941
Other trading activities		
Other Income	7,905	12,875
Services provided to other organisations	16,271	18,227
Fee Income	18,663	-
Business Support Grant	<u>17,500</u>	<u>-</u>
	60,339	31,102
Investment income		
Deposit account interest	<u>130</u>	<u>711</u>
Total incoming resources	787,076	531,754
EXPENDITURE		
Direct costs		
Wages	292,633	304,688
Social security	23,762	23,987
Pensions	16,799	16,880
Event Costs	1,176	-
Volunteer awards	-	775
Community Transport	35,838	60,049
SSEAL Expenses	53,266	1,428
SG Communities Fund	34,043	-
Recruitment	330	-
Boost	81,040	-
Digital Inclusion	<u>45,163</u>	<u>-</u>
	584,050	407,807
Support & governance costs		
Rent & Premises	51,847	58,686
Insurance	1,054	2,298
Postage and telephone	16,020	29,973
Advertising	456	-
Staff training & welfare	5,482	2,996
Computer software	5,806	13,354
Office supplies	3,901	12,389
Subscriptions	6,817	1,091
Travel & Subsistence	452	7,473
Repairs & Maint	748	2,613
Board costs	30	554
Legal & Professional fees	11,016	22,745
Carried forward	103,629	154,172

Dumfries and Galloway Third Sector
Interface

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	2021	2020
	£	£
Support & governance costs		
Brought forward	103,629	154,172
Bank charges	<u>202</u>	<u>311</u>
	103,831	154,483
Support costs		
Governance costs		
Auditors' remuneration	6,060	6,200
Accountancy and legal fees	7,200	-
Fixtures and fittings	<u>466</u>	<u>618</u>
	<u>13,726</u>	<u>6,818</u>
Total resources expended	<u>701,607</u>	<u>569,108</u>
Net income/(expenditure)	<u><u>85,469</u></u>	<u><u>(37,354)</u></u>