

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31st March 2022**  
**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 2022**

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**Dumfries and Galloway Third Sector  
Interface**

**Reference and Administrative Details  
for the Year Ended 31st March 2022**

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

**Dumfries and Galloway Third Sector  
Interface**

**Report of the Trustees  
for the Year Ended 31st March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. 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 2021 to March 2022, 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 2022**

**OBJECTIVES AND ACTIVITIES**

**Main activities**

**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

The activities and delivery methods of Third Sector Dumfries and Galloway this year started in a period of heavy Covid uncertainty in April 2021, but by March 2022, we had adapted to a new way of working that sought to capitalise on lockdown learnings, while picking back up those face-to-face activities that we know people appreciate.

This report will cover:

1. TSDG's objectives and activities through the year.
2. Additional work
3. A brief look forward at the priorities for the coming years.

**1. OBJECTIVES AND ACTIVITIES**

**'The Big Report'**

Our August 2020 commissioned report: 'South of Scotland third sector: A partnership approach to Covid 19 response and recovery planning' (The Big Report) continues to heavily influence our Business Plan and activities in this post-Covid period due to the detailed evidence of need gathered at that time. The four priorities highlighted in the Report were:

**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 with respect to transport. However, a funding crisis for one of its key outputs, the Patient Transport Service, was only narrowly averted. More consideration needs to be given to core funding of this strategically important model in light of the value it adds to the NHS, the Health and Social Care Partnership and of course the people who use it.

**Digital Inclusion**

TSDG is administering funds from a number of partners to ensure that a long-term and strategic approach to digital inclusion is reached across the region. As well as facilitating practical support in mitigating digital exclusion, TSDG commissioned desk-based research in October 2020 into the extent of digital exclusion in D&G. Some of the key findings of this research were that:

- > Up to 30% of the population in D&G could be digitally excluded by lack of access, skills, or motivation.
- > There was no overall strategic approach to or single agency lead for digital exclusion in D&G.
- > There is no primary research about digital exclusion in D&G.

Therefore, in August 2021, we commissioned primary research into this issue. The research data was gathered on behalf of TSDG by 36 third sector organisations in the region who provide services to those groups most likely to be digitally excluded (by lack of access, motivation or skills). The data gathering was completed at the end of March 2022 and the analysis completed in September 2022. The findings are summarised in the Looking Forward section of this report, but TSDG has been pleased to take the lead on this critical area of focus for the region and provide evidence to support all D&G agencies as they plan for digital inclusion.

**Employability**

The Third Sector Employability forum is working well, meeting quarterly and now supported by the Local Employability and Skills Partnership (LESP) via Dumfries and Galloway Council and South of Scotland Enterprise (SOSE) funding to allow the creation of two new staff posts.

As a member of the LESP, we support the aims and objectives of its strategy and those of No One Left Behind 2. We have also supported the Regional Economic Strategy with respect to Employability. We have a particular focus on ensuring that the value of volunteering as a route to employment is recognised and utilised.

**Community Empowerment**

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**OBJECTIVES AND ACTIVITIES**

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, and a heavy involvement in contributing to and delivering the Regional Economic Strategy.

We continue to work with our public sector and statutory body partners to achieve the aims articulated by the third sector in The Big Report:

- > 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.

We continue to advocate for the third sector in all these regards, but it is a continuous process that requires ongoing commitment from all partners.

To further support this, we also commissioned research into how best to have the third sector represented across the various partnerships. This work, called the Voice project, was carried out independently by Marsali Caig, and reported in August 2022. The key findings are highlighted in the Looking Forward section of this report.

We also continue to lead on the work and development of the D&G Locality Hubs - multi-agency partnerships across the region that support operational staff members from all the partners to work together to best support local communities.

To further embed empowerment principles within the third sector by supporting the leaders of third sector organisations, we piloted a Mentoring scheme, the first of its kind for TSIs in Scotland. We matched 8 Mentees on various stages of their TSO leadership journey with experienced Mentors to support them in personal, professional and organisational development. Feedback from both Mentees and Mentors was very positive, and many of the mentoring relationships have continued past the term of the pilot. In the light of this, we will be launching a second phase of this scheme, incorporating all lessons learned, in October 2022. Many thanks to all our Mentors who volunteered their time to this important scheme.

In addition to these four priorities, we continue with 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 in a post-Covid world, the Volunteering Strategy adopted by the organisation in January 2020 is still robust and is proving a most useful framework to plan our response from.

The volunteer response to COVID was extraordinary, and a key output for TSDG in 2021/22 was to transfer as many as possible of the 1,700 people who signed up to our database to other third sector organisations who use volunteers to deliver the same core services. For example, people who joined our crisis response 'Touchbase' now support the telephone befriending service, 'The Listening Ear'.

Volunteers' Week 2021 was a combination of online and in-person events that celebrated volunteer- involving organisations and their volunteers. The work that they do is essential to the economic and social wellbeing of this region, and we thank them all.

**Social Enterprise**

Our Seeding Social Enterprise Across the Land (SSEAL) project finished in March 2022 with the formation of the Social Enterprise Dumfries and Galloway (SEDG) network. The network builds on the findings of need identified by the SSEAL project and meets regularly to support our social enterprises across the region. A sub-group of the network has produced the Social Enterprise Strategy and action plan which is now the basis of TSDG's work in this area going forward.

**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.

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**OBJECTIVES AND ACTIVITIES**

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 2022/23.

TSDG has been actively involved in the delivery of the Regional Economic Strategy, identified as a key partner in 24 out of the 47 key actions for delivery. Key themes for TSDG in the RES include our mentoring pilot, the Voice representation project, employability and the locality hubs.

The Chief Officer Group in the Third Sector (COGITS) has been meeting regularly through the year and seeks to:

- > Lead the third sector's influence on the public and private sectors to achieve collective goals.
- > Provide a safe, democratic, and supportive network for third sector decision makers in Dumfries and Galloway.
- > Create an environment for strategic collaborations, which strengthen the third sector's ability to participate in partnerships.

**Training and workshops**

We support our TSOs in a variety of ways, including one-to-one support, thematic forums and through a rolling series of workshops and training events, mostly still online although our popular roadshows are back to in-person events.

We carried out a Members' Survey in March 2021 that showed that more than 90% of respondents were satisfied or extremely satisfied with the service provided by TSDG. Organisations had accessed support around a range of services, including, but not limited to, employability, volunteering, governance, business support and training.

**DGLocator app**

The DGLocator app and website were launched in November 2021 and since then has become an excellent and increasingly well-used resource for the region. 717 organisations have published 1125 activities on the searchable app, linking third sector organisations with the people who will benefit from them.

**Staffing**

This year has seen long standing members of the TSDG team retire or move on to pastures new. The TSDG team have continued to develop to best meet the needs of our communities. Our Community Engagement team has developed and grown to best support our sector as it emerged from Covid.

Our new Employability team has established strong relationships with statutory partners and is raising the profile of the third sector in the employability pipeline. In addition, funding from the health and social care partnership has allowed us to recruit two members of staff to focus specifically on developing and strengthening the role of the third sector in delivering positive health outcomes and supporting our statutory partners in times of crises.

**Board and Staff development**

We recognise the importance of developing and supporting our people and held equalities training for all of our staff and Board members in summer 2021.

We have been continuously assessing the safe and preferred method of operations post-Covid, and the Dumfries and Stranraer offices were re-opened to the public in January 2022, with most staff using a combination of in-office and home working to deliver their duties. A staff re-structure in Spring 2022 refreshed our organisation for the new way of working, and the Board continues to plan for development and succession in an orderly manner.

**2. ADDITIONAL WORK**

In addition to our Business Plan and Big Report priority activities, we responded within the year to various evolving requirements:

- > The Feeley Report on adult social care was published in February 2021 and TSDG supported third sector organisations to respond effectively to the recommendations within it.
- > We provided a response to the Scottish Government consultation on 'A National Care Service for Scotland' based on focus groups and will continue to support third sector involvement as a new National Care Service develops.

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**OBJECTIVES AND ACTIVITIES**

- > The Scottish Government asked TSDG to administer a £1.324M fund for Community Mental Health and Wellbeing (CMHWP) across Dumfries and Galloway and The Scottish Borders in October 2021. We put in place a robust and transparent process which went live in November 2021. By March 2022, the process was complete and all funds were disbursed to those TSOs who would make a real difference to the people they support, including an additional £1.13M of funds released by the Scottish Government in February 2022.
- > The next round of CMHWP was launched in September 2022 allowing a longer lead in time, see below for more information.
- > TSDG also administered a smaller Community-Based Adult Learning (CBAL) fund on behalf of the Scottish Government, administering £65,000 across Dumfries and Galloway and the Scottish Borders.
- > The creation of a new Poverty and Inequalities Partnership for Dumfries and Galloway saw the establishment of a number of sub-groups to develop and implement an action plan to deliver the Poverty and Inequalities Strategy. TSDG Chair sub-group one, focussing on severe poverty and destitution and increasing the resilience of individuals and communities across D&G.

**3. LOOKING FORWARD**

At the point of writing this in September 2022, TSDG continues its work to fulfil its mission and aims at both an operational and strategic level. Specific achievements since April 2022 include:

- > The Voice project concluding, with key findings including:
  - o When considering ways of strengthening collaboration between the public and third sectors, the third sector must realise its own strength and use this to influence culture change where possible.
  - o If this change occurs, it will have positive effects including around recruitment and retention in the third sector as well as delivery of public and third sector outcomes.
- > Full 'Digital Exclusion' report published in September 2022, based on 898 questionnaires recovered from a wide range of digital users and non-users. For the first time we have detailed and comprehensive regional data which show that:
  - o Access - the goal posts have moved as there were few respondents with no access. Instead, the concern is quality of access.
  - o Skills - only 1.2% of respondents requested help (not training) to use online services and transactions
  - o Motivation is instead now the main barrier
  - o In addition, there is a substantial literacy barrier which affects more than just digital inclusivity.

This is crucial new evidence-based information for D&G which will be used by a short-term working group to input into the refreshed Community Planning Partnership mechanisms.

- > Communities Mental Health and Wellbeing Fund Round 2.
  - o TSDG has been asked to administer this second round of funding for the South of Scotland again.
  - o £725,145 is available to TSOs across the South of Scotland in 2023.
  - o First stage applications close at the end of October 2022
  - o Processes have been refined from Round 1 based on learnings and outcomes from that round.
- > Shared Prosperity Fund
  - o TSDG is committed to ensuring that the third sector shares the SPF funds allocated to the region in pursuit of the aims of the UK Government, and is working with Dumfries and Galloway Council and other partners to achieve this.
- > Mentoring project
  - o The full roll-out of this project is planned for October 2022.
- > Organisational development
  - o 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 Chair (Helen Keron) will be changing out after serving her full term at the November 2022 AGM, and a Board development day is planned for the new Board shortly after. Succession plans are in place.

Trustees, including myself, are stepping down at the November 2022 AGM. I would like to thank Christine Leadbetter for her very long service and many contributions to the TSDG Board, and Alex Dickson for his commitment and efforts as Treasurer over the last 3 years. I wish John Dougan, the TSDG Chair Elect and the whole Board all the very best for the coming years - I am very glad to see that the governance of the organisation is in such good hands.



**Dumfries and Galloway Third Sector  
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**Report of the Trustees  
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**OBJECTIVES AND ACTIVITIES**

I and all the Trustees would also 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.

Helen Keron  
Chair  
TSDG

**FINANCIAL REVIEW**

**Financial position**

There was a surplus for the year of £258,852 (2021 - £85,470) which is a satisfactory position bearing in mind the increased activities during the year.

Closing reserves were £559,964, made up of £227,490 unrestricted and £332,474 restricted reserves.

In 2022/23, 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.

**Reserves policy**

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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**  
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**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.

In September 2022, 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 Cochrane - elected- 26/11/2020
- > Kalpana Ratnam-Roarty - elected 26/11/2020
- > Phil Stewart - appointed 24/4/2021
- > Jason Railton - appointed 24/4/2021

**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).

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 ..... and signed on its behalf by:

.....  
H Keron - Trustee

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

We have audited the financial statements of Dumfries and Galloway Third Sector Interface (the 'charity') for the year ended 31st March 2022 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 2022 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**  
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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.

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

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**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 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	519,090	3,050,464	3,569,554	726,607
Other trading activities	3	52,883	-	52,883	60,340
Investment income	4	76	-	76	130
<b>Total</b>		<u>572,049</u>	<u>3,050,464</u>	<u>3,622,513</u>	<u>787,077</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	396,987	2,805,246	3,202,233	584,050
<b>Support &amp; governance costs</b>	6				
Charitable Activities		<u>161,428</u>	<u>-</u>	<u>161,428</u>	<u>117,557</u>
<b>Total</b>		<u>558,415</u>	<u>2,805,246</u>	<u>3,363,661</u>	<u>701,607</u>
<b>NET INCOME</b>		13,634	245,218	258,852	85,470
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>213,856</u>	<u>87,256</u>	<u>301,112</u>	<u>215,642</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>227,490</u></u>	<u><u>332,474</u></u>	<u><u>559,964</u></u>	<u><u>301,112</u></u>

The notes form part of these financial statements

**Dumfries and Galloway Third Sector**  
**Interface**

**Balance Sheet**  
**31st March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	1,045	-	1,045	1,394
Investments	13	1,000	-	1,000	1,000
		<u>2,045</u>	<u>-</u>	<u>2,045</u>	<u>2,394</u>
<b>CURRENT ASSETS</b>					
Debtors	14	12,049	-	12,049	6,524
Cash at bank		460,275	344,769	805,044	325,539
		<u>472,324</u>	<u>344,769</u>	<u>817,093</u>	<u>332,063</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(246,879)	(12,295)	(259,174)	(33,345)
		<u>225,445</u>	<u>332,474</u>	<u>557,919</u>	<u>298,718</u>
<b>NET CURRENT ASSETS</b>					
		<u>225,445</u>	<u>332,474</u>	<u>557,919</u>	<u>298,718</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>227,490</u>	<u>332,474</u>	<u>559,964</u>	<u>301,112</u>
<b>NET ASSETS</b>		<u>227,490</u>	<u>332,474</u>	<u>559,964</u>	<u>301,112</u>
<b>FUNDS</b>	18				
Unrestricted funds				227,490	213,856
Restricted funds				332,474	87,256
<b>TOTAL FUNDS</b>				<u>559,964</u>	<u>301,112</u>

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

.....  
H Keron - Trustee

.....  
J Dougan - Trustee

**Dumfries and Galloway Third Sector  
Interface**

**Cash Flow Statement  
for the Year Ended 31st March 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	464,900	96,185
Net cash provided by operating activities		<u>464,900</u>	<u>96,185</u>
<b>Cash flows from investing activities</b>			
Interest received		76	130
Net cash provided by investing activities		<u>76</u>	<u>130</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>464,976</u>	<u>96,315</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<u>325,539</u>	<u>229,223</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><u>790,515</u></u>	<u><u>325,539</u></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 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	258,852	85,470
<b>Adjustments for:</b>		
Depreciation charges	349	466
Interest received	(76)	(130)
Increase in debtors	(5,525)	(6,524)
Increase in creditors	211,300	16,903
	<hr/>	<hr/>
<b>Net cash provided by operations</b>	464,900	96,185
	<hr/> <hr/>	<hr/> <hr/>

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2022 £	2021 £
Notice deposits (less than 3 months)	805,044	325,539
Overdrafts included in bank loans and overdrafts falling due within one year	(14,529)	-
	<hr/>	<hr/>
<b>Total cash and cash equivalents</b>	790,515	325,539
	<hr/> <hr/>	<hr/> <hr/>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank	325,539	479,505	805,044
Bank overdrafts	-	(14,529)	(14,529)
	<hr/>	<hr/>	<hr/>
	325,539	464,976	790,515
	<hr/>	<hr/>	<hr/>
<b>Total</b>	325,539	464,976	790,515
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**Dumfries and Galloway Third Sector**  
**Interface**

**Notes to the Financial Statements**  
**for the Year Ended 31st March 2022**

**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**

	2022	2021
	£	£
Scottish Government	376,000	380,515
Health & Social Care	75,000	-
Dumfries & Galloway Council	68,090	67,091
Community Transport	67,000	73,000
SSEAL Funding	65,999	-
Boost	-	92,213
Digital Inclusion	80,760	79,745
SG Communities Fund	-	34,043
Kickstart	209,775	-
mPower	10,800	-
CMHWP Admin	57,579	-
CMHWP D&G	1,324,708	-
CMHWP SB	1,133,843	-
SOSE - IGNITE	35,000	-
	<hr/>	<hr/>
Carried forward	3,504,554	726,607

**Dumfries and Galloway Third Sector  
Interface**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**2. DONATIONS AND LEGACIES - continued**

	2022	2021
	£	£
Brought forward	3,504,554	726,607
CBAL D&G	36,000	-
CBAL - SB	29,000	-
	<u>3,569,554</u>	<u>726,607</u>

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

	2022	2021
	£	£
Other grants	<u>376,000</u>	<u>380,515</u>

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Other Income	-	7,905
Services provided to other organisations	12,880	16,272
Fee Income	40,003	18,663
Business Support Grant	-	17,500
	<u>52,883</u>	<u>60,340</u>

**4. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>76</u>	<u>130</u>

**5. RAISING FUNDS**

**Direct costs**

	2022	2021
	£	£
Staff costs	385,328	333,194
Event Costs	2,017	1,176
Community Transport	45,448	35,838
SSEAL Expenses	79,828	53,266
SG Communities Fund	-	34,043
Recruitment	9,642	330
Boost	10,149	81,040
Digital Inclusion	111,565	45,163
Kickstart	184,097	-
CMHWP Admin	2,791	-
CMHWP - D&G	1,274,924	-
CMHWP - SB	1,000,185	-
CBAL - D&G	36,075	-
CBAL - SB	49,750	-
SOSE - IGNITE	10,434	-
	<u>3,202,233</u>	<u>584,050</u>

**Dumfries and Galloway Third Sector  
Interface**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	148,299	13,129	161,428
	<u>148,299</u>	<u>13,129</u>	<u>161,428</u>

**7. SUPPORT COSTS**

	Governance costs £
Charitable Activities	13,129
	<u>13,129</u>

**8. AUDITORS' REMUNERATION**

	2022 £	2021 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	3,180	6,060
	<u>3,180</u>	<u>6,060</u>

The auditor's remuneration amounts to an audit fee of £3,180 (2021: £6,060) and other accounting services of £0 (2021: £0).

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

Travelling expenses totalling £554 (2021: £452) were paid to four (2021: four) of the trustees during the year to reimburse them for expenses incurred in the course of their duties.

**10. STAFF COSTS**

	2022 £	2021 £
Wages and salaries	341,336	292,633
Social security costs	29,200	23,762
Other pension costs	14,792	16,799
	<u>385,328</u>	<u>333,194</u>

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

	2022	2021
Charitable activities	15	16
	<u>15</u>	<u>16</u>

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

**Dumfries and Galloway Third Sector  
Interface**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	447,606	279,001	726,607
Other trading activities	60,341	(1)	60,340
Investment income	130	-	130
<b>Total</b>	<u>508,077</u>	<u>279,000</u>	<u>787,077</u>
<b>EXPENDITURE ON</b>			
Raising funds	334,700	249,350	584,050
<b>Support &amp; governance costs</b>			
Charitable Activities	117,557	-	117,557
<b>Total</b>	<u>452,257</u>	<u>249,350</u>	<u>701,607</u>
<b>NET INCOME</b>	55,820	29,650	85,470
<b>Transfers between funds</b>	120,830	(120,830)	-
<b>Net movement in funds</b>	176,650	(91,180)	85,470
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	37,206	178,436	215,642
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>213,856</u>	<u>87,256</u>	<u>301,112</u>

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2021 and 31st March 2022	10,685	7,482	18,167
<b>DEPRECIATION</b>			
At 1st April 2021	9,291	7,482	16,773
Charge for year	349	-	349
At 31st March 2022	9,640	7,482	17,122
<b>NET BOOK VALUE</b>			
At 31st March 2022	1,045	-	1,045
At 31st March 2021	1,394	-	1,394

**Dumfries and Galloway Third Sector  
Interface**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**13. FIXED ASSET INVESTMENTS**

Unlisted  
investments  
£

**MARKET VALUE**

At 1st April 2021 and 31st March 2022

1,000

**NET BOOK VALUE**

At 31st March 2022

1,000

At 31st March 2021

1,000

There were no investment assets outside the UK.

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Prepayments	12,049	6,524

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Bank loans and overdrafts (see note 16)	14,529	-
Trade creditors	233,994	23,608
Taxation and social security	7,655	6,741
Other creditors	2,996	2,996
	259,174	33,345

**16. LOANS**

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand:		
Bank overdrafts	14,529	-

**17. LEASING AGREEMENTS**

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

	2022 £	2021 £
Within one year	5,821	6,687
Between one and five years	23,284	26,749
	29,105	33,436

**Dumfries and Galloway Third Sector**  
**Interface**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2022**

**18. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	55,820	13,634	69,454
Reserves	158,036	-	158,036
	<hr/> 213,856	<hr/> 13,634	<hr/> 227,490
<b>Restricted funds</b>			
Community Transport	39,395	21,552	60,947
SSEAL	2,106	(13,830)	(11,724)
Boost	11,173	(10,149)	1,024
Digital Inclusion	34,582	(30,804)	3,778
Kickstart	-	25,678	25,678
mPower	-	10,800	10,800
CMHWP - Admin	-	54,788	54,788
CMHWP - D&G	-	49,784	49,784
CMHWP - SB	-	112,638	112,638
SOSE - IGNITE	-	24,566	24,566
CBAL D&G	-	(2,805)	(2,805)
CBAL SB	-	3,000	3,000
	<hr/> 87,256	<hr/> 245,218	<hr/> 332,474
<b>TOTAL FUNDS</b>	<hr/> <hr/> 301,112	<hr/> <hr/> 258,852	<hr/> <hr/> 559,964

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	572,049	(558,415)	13,634
<b>Restricted funds</b>			
Community Transport	67,000	(45,448)	21,552
SSEAL	65,998	(79,828)	(13,830)
Boost	-	(10,149)	(10,149)
Digital Inclusion	80,761	(111,565)	(30,804)
Kickstart	209,775	(184,097)	25,678
mPower	10,800	-	10,800
CMHWP - Admin	57,579	(2,791)	54,788
CMHWP - D&G	1,324,708	(1,274,924)	49,784
CMHWP - SB	1,133,843	(1,021,205)	112,638
SOSE - IGNITE	35,000	(10,434)	24,566
CBAL D&G	36,000	(38,805)	(2,805)
CBAL SB	29,000	(26,000)	3,000
	<hr/> 3,050,464	<hr/> (2,805,246)	<hr/> 245,218
<b>TOTAL FUNDS</b>	<hr/> <hr/> 3,622,513	<hr/> <hr/> (3,363,661)	<hr/> <hr/> 258,852

**Dumfries and Galloway Third Sector  
Interface**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**18. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	32,206	55,820	(32,206)	55,820
Social Enterprise Fund	5,000	-	(5,000)	-
Reserves	-	-	158,036	158,036
	<u>37,206</u>	<u>55,820</u>	<u>120,830</u>	<u>213,856</u>
<b>Restricted funds</b>				
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	-	34,582	-	34,582
	<u>178,436</u>	<u>29,650</u>	<u>(120,830)</u>	<u>87,256</u>
<b>TOTAL FUNDS</b>	<u>215,642</u>	<u>85,470</u>	<u>-</u>	<u>301,112</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	508,077	(452,257)	55,820
<b>Restricted funds</b>			
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	34,043	(34,043)	-
	<u>279,000</u>	<u>(249,350)</u>	<u>29,650</u>
<b>TOTAL FUNDS</b>	<u>787,077</u>	<u>(701,607)</u>	<u>85,470</u>



**Dumfries and Galloway Third Sector  
Interface**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**18. MOVEMENT IN FUNDS - continued**

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	32,206	69,454	(32,206)	69,454
Reserves	-	-	158,036	158,036
	<u>32,206</u>	<u>69,454</u>	<u>125,830</u>	<u>227,490</u>
<b>Restricted funds</b>				
Community Transport	2,234	58,713	-	60,947
SSEAL	55,372	(67,096)	-	(11,724)
Boost	-	1,024	-	1,024
Digital Inclusion	-	3,778	-	3,778
Kickstart	-	25,678	-	25,678
mPower	-	10,800	-	10,800
CMHWP - Admin	-	54,788	-	54,788
CMHWP - D&G	-	49,784	-	49,784
CMHWP - SB	-	112,638	-	112,638
SOSE - IGNITE	-	24,566	-	24,566
CBAL D&G	-	(2,805)	-	(2,805)
CBAL SB	-	3,000	-	3,000
	<u>57,606</u>	<u>274,868</u>	<u>-</u>	<u>332,474</u>
<b>TOTAL FUNDS</b>	<u>215,642</u>	<u>344,322</u>	<u>-</u>	<u>559,964</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 £
<b>Unrestricted funds</b>			
General fund	1,080,126	(1,010,672)	69,454
<b>Restricted funds</b>			
Community Transport	139,999	(81,286)	58,713
SSEAL	65,998	(133,094)	(67,096)
Boost	92,213	(91,189)	1,024
Digital Inclusion	160,506	(156,728)	3,778
SG Communities Fund	34,043	(34,043)	-
Kickstart	209,775	(184,097)	25,678
mPower	10,800	-	10,800
CMHWP - Admin	57,579	(2,791)	54,788
CMHWP - D&G	1,324,708	(1,274,924)	49,784
CMHWP - SB	1,133,843	(1,021,205)	112,638
SOSE - IGNITE	35,000	(10,434)	24,566
CBAL D&G	36,000	(38,805)	(2,805)
CBAL SB	29,000	(26,000)	3,000
	<u>3,329,464</u>	<u>(3,054,596)</u>	<u>274,868</u>
<b>TOTAL FUNDS</b>	<u>4,409,590</u>	<u>(4,065,268)</u>	<u>344,322</u>

**Dumfries and Galloway Third Sector  
Interface**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**19. RELATED PARTY DISCLOSURES**

During the year under review, the organisation provided funding of £3,050 to Glenkens Community Arts Trust. Helen Keron is 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 £39,022 to User & Carer Involvement. Kaplana Ratnam-Roarty is an employee of User & Carer Involvement.

During the year under review, the organisation paid £3,866 to Wendi Cuffe for consultancy work carried out on SSEALt and IGNITE projects.

During the year under review, the organisation provided funding of £30,000 to Relationships Scotland Dumfries and Galloway. John Dougan is an employee and Chief Executive Officer of Relationships Scotland Dumfries and Galloway.

During the year under review, the organisation provided funding of £64,225 to DG Voice. Kim Dams is an employee and Chief Executive Officer of DG Voice.

**Dumfries and Galloway Third Sector**  
**Interface**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Scottish Government	376,000	380,515
Health & Social Care	75,000	-
Dumfries & Galloway Council	68,090	67,091
Community Transport	67,000	73,000
SSEAL Funding	65,999	-
Boost	-	92,213
Digital Inclusion	80,760	79,745
SG Communities Fund	-	34,043
Kickstart	209,775	-
mPower	10,800	-
CMHWP Admin	57,579	-
CMHWP D&G	1,324,708	-
CMHWP SB	1,133,843	-
SOSE - IGNITE	35,000	-
CBAL D&G	36,000	-
CBAL - SB	29,000	-
	<hr/> 3,569,554	<hr/> 726,607
<b>Other trading activities</b>		
Other Income	-	7,905
Services provided to other organisations	12,880	16,272
Fee Income	40,003	18,663
Business Support Grant	-	17,500
	<hr/> 52,883	<hr/> 60,340
<b>Investment income</b>		
Deposit account interest	76	130
	<hr/> 76	<hr/> 130
<b>Total incoming resources</b>	3,622,513	787,077
<b>EXPENDITURE</b>		
<b>Direct costs</b>		
Wages	341,336	292,633
Social security	29,200	23,762
Pensions	14,792	16,799
Event Costs	2,017	1,176
Community Transport	45,448	35,838
SSEAL Expenses	79,828	53,266
SG Communities Fund	-	34,043
Recruitment	9,642	330
Boost	10,149	81,040
Digital Inclusion	111,565	45,163
Kickstart	184,097	-
CMHWP Admin	2,791	-
CMHWP - D&G	1,274,924	-
CMHWP - SB	1,000,185	-
CBAL - D&G	36,075	-
CBAL - SB	49,750	-
Carried forward	3,191,799	584,050

**Dumfries and Galloway Third Sector  
Interface**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2022**

	2022 £	2021 £
<b>Direct costs</b>		
Brought forward	3,191,799	584,050
SOSE - IGNITE	10,434	-
	<hr/> 3,202,233	<hr/> 584,050
<b>Support &amp; governance costs</b>		
Rent & Premises	52,411	51,847
Insurance	2,239	1,054
Postage and telephone	12,291	16,020
Advertising	509	456
Staff training & welfare	9,715	5,482
Computer software	18,457	5,806
Office supplies	1,895	3,901
Subscriptions	2,697	6,817
Travel & Subsistence	641	452
Repairs & Maint	992	748
Board costs	249	30
Legal & Professional fees	29,973	11,016
Bank charges	252	202
Phase 1 Digital Inclusion Fee	7,374	-
Kickstart Fees	3,744	-
The Voice	4,860	-
	<hr/> 148,299	<hr/> 103,831
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	3,180	6,060
Accountancy and legal fees	9,600	7,200
Fixtures and fittings	349	466
	<hr/> 13,129	<hr/> 13,726
Total resources expended	<hr/> 3,363,661	<hr/> 701,607
<b>Net income</b>	<hr/> <hr/> 258,852	<hr/> <hr/> 85,470