

REGISTERED CHARITY NUMBER: SC043832

Report of the Trustees and
Financial Statements for the Year Ended 31st March 2025
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 2025**

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**Dumfries and Galloway Third Sector
Interface**

**Reference and Administrative Details
for the Year Ended 31st March 2025**

TRUSTEES	J Dougan J Shearer P Stewart K Dams (resigned 21.11.24) J Railton C Kennedy W Cuffe P Halliday (appointed 21.11.24) A Thelwell (appointed 21.11.24)
PRINCIPAL ADDRESS	Monreith House The Crichton Dumfries DUMFRIESSHIRE DG1 4ZZ
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
Interface**

**Report of the Trustees
for the Year Ended 31st March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. 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

VISION

Our new vision is:

A Dumfries and Galloway built on community, connection and opportunity, where everyone can feel they belong.

The operating environment for our sector, and wider services, remains difficult and we will respond in the best way we can to support charities, community and voluntary groups, social enterprises, trusts and our communities. We are motivated by the opportunity: to show the difference that can be made with a strong third sector; for the collaborative and leadership role we can play as a key partner; to do our very best to challenge and address poverty, inequality, disadvantage, isolation; and to promote investment, equal partnership and community-led development.

OBJECTIVES AND ACTIVITIES

As the Third Sector Interface for Dumfries and Galloway, we are passionate and ambitious for the role of our sector, for what we might achieve together with our partners and communities. Our ambition and principles are:

People and Communities in Dumfries and Galloway can thrive through a strong third sector, our collective impact and securing equity, dignity, belonging and justice for all.

Our medium-term outcomes are:

1. People are more involved in their community.
2. Improved cross sector collaboration.
3. Key decision making includes third sector input.
4. Third sector organisations are better able to respond to local need.
5. Third sector organisations are better able to lead and develop shared agendas.
6. Third sector organisations are better able to contribute to a strong and inclusive local social economy.

**Dumfries and Galloway Third Sector
Interface**

**Report of the Trustees
for the Year Ended 31st March 2025**

OBJECTIVES AND ACTIVITIES

Main activities

Third Sector Dumfries and Galloway has strong partnership connections and we are involved in the many integrated partnership structures across the region. This includes leadership, involvement and representation at various levels.

- > Cultural Partnership
- > DG Works (LEP)
- > Strategic Planning Group
- > Children's Services Strategy & Planning Partnership
- > Community Learning & Development Partnership
- > Public Health committee
- > Partnership and engagement group
- > Place Planning Partnership
- > Public Protection Partnership
- > Poverty & Inequalities Partnership
- > South of Scotland Regional Economic Partnership
- > Alcohol & Drugs Partnership

Our reach and impact 2024/25

- >833 attendees at events and workshops
- >522 organisations accessing support
- >3000 individual contacts with our local sector
- >19,000 unique visitors to our website
- >90% of attendees said our training met their needs

During the year, we reorganised across a range of new and developing portfolios, with a new leadership structure for each. This was intended to give greater focus to our ambitions set out in our Prospectus, to encourage more collaboration and create opportunities for our team and sector to develop.

This section highlights the scope of each portfolio and progress on just some of our long-term ambitions. More detailed operational reporting across hundreds of activities and outcomes is also undertaken within our partnership structures.

Our **communities and sector support** portfolio leads on a range of our work to help support our third sector, encourage community participation and volunteering, make connections to partnerships and ensure we retain our focus on people and place through a lens of equity, inclusion and social justice.

Our **community health and wellbeing** portfolio leads on sector and partner priorities for adults and older people, including access to healthcare, social care, carers, mental wellbeing, health equity, community services, prevention and improving public health.

Our **employability, skills and learning** portfolio leads on region-wide employability through DGWorks, our Local Employability Partnership, third sector capacity and support for employability for adults and young people, regional skills planning and lifelong learning.

Our **local economies and enterprise** portfolio leads on the support and development of social enterprise, building local social economies, coordinating community wealth building with our partners and the role of the third sector and communities in regional economic investment.

Our **children, young people and families** portfolio leads on our sector's involvement in Children's Services strategy and planning, the sector role in The Promise, UNCRC and Public Protection, and our collective approach to Whole Family Support aligned to Scottish Government priorities for children and families.

Our **community transport** portfolio leads on the support and strategic development of the CT sector through the Community Transport Strategic Development Group (CTSDG) and works with partners on transport integration, development of a regionwide community transport social enterprise and connection with the Regional Economic Partnership.

Our **funding and fund management** portfolio leads on grant and investment programme design, investment and evaluation on behalf of funders, local Fair Funding policy, sector advice and support on funding and application of subsidy control for public funds.

**Dumfries and Galloway Third Sector
Interface**

**Report of the Trustees
for the Year Ended 31st March 2025**

OBJECTIVES AND ACTIVITIES

Our **communications and impact** portfolio leads on communication and engagement with our sector, partners and stakeholders, using integrated data and insights to tell the stories of our sector and volunteers, models of impact evaluation and external advocacy through media and design.

FINANCIAL REVIEW

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.

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 .
Monreith House, The Crichton, Dumfries, DG1 4TA.

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 2025, the Trustees are:

- > John Dougan, Chair - elected 28/3/2019, re-elected 21/11/2024
- > Jo Shearer, Vice chair - elected 26/11/2020, re-elected 23/11/2023
- > Wendi Cuffe - appointed 18/09/2020, re-elected 21/11/2024
- > Philip Stewart - appointed 24/4/2021, elected 23/11/2022
- > Jason Raiton - appointed 24/4/2021, elected 23/11/2022
- > Carolyn Kennedy - elected 23/11/2022
- > Penny Halliday - elected 21/11/2024
- > Alex Thelwell - elected 21/11/2024

Risk management

A **Risk and Assurance Group** provides scrutiny and monitoring of the organisations risk policy and practice, of risk management, employment practice, security, insurance, advises the Board on risk appetite and provides overall assurance to the Board of effective risk management. The Group ensures all risks identified through the Board and other Groups are captured and monitored. Membership of this Group includes the Chair or Vice Chair and 2 other trustees.

The **Finance and Audit Group** provides scrutiny of the budgeting, financial management and reporting processes of the organisation in line with agreed policy, supporting effective financial practice and providing the necessary assurance to the Board. The Group ensures financial risks are reported to the Risk and Assurance Group and supports the monitoring of mitigations. Membership of this group includes the Treasurer (Chair), Chair or Vice Chair and at least one other trustee.

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
Interface

Report of the Trustees
for the Year Ended 31st March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities 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 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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 25-11-2025 and signed on its behalf by:


P Stewart - Trustee

**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 2025 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 2025 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
Interface**

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 our procedures are capable of detecting irregularities, including fraud is detailed below:

- >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
Interface

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

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

Date: ..5/12/25

**Dumfries and Galloway Third Sector
Interface**

**Statement of Financial Activities
for the Year Ended 31st March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	473,938	1,989,588	2,463,526	2,439,702
Other trading activities	3	12,106	1	12,107	15,693
Investment income	4	3,251	-	3,251	3,358
Total		<u>489,295</u>	<u>1,989,589</u>	<u>2,478,884</u>	<u>2,458,753</u>
EXPENDITURE ON					
Raising funds	5	215,397	1,835,207	2,050,604	2,161,712
Support & governance costs	6				
Charitable Activities		43,528	84,845	128,373	180,558
Total		<u>258,925</u>	<u>1,920,052</u>	<u>2,178,977</u>	<u>2,342,270</u>
NET INCOME		230,370	69,537	299,907	116,483
Transfers between funds	18	137,807	(137,807)	-	-
Net movement in funds		<u>368,177</u>	<u>(68,270)</u>	<u>299,907</u>	<u>116,483</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		71,311	352,580	423,891	307,408
TOTAL FUNDS CARRIED FORWARD		<u>439,488</u>	<u>284,310</u>	<u>723,798</u>	<u>423,891</u>

The notes form part of these financial statements

**Dumfries and Galloway Third Sector
Interface**

**Balance Sheet
31st March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	440	-	440	588
Investments	13	1,000	-	1,000	1,000
		<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>1,588</u>
CURRENT ASSETS					
Debtors	14	180,050	50,659	230,709	117,844
Cash at bank		<u>332,152</u>	<u>282,314</u>	<u>614,466</u>	<u>551,906</u>
		512,202	332,973	845,175	669,750
CREDITORS					
Amounts falling due within one year	15	(74,153)	(48,664)	(122,817)	(247,447)
NET CURRENT ASSETS		<u>438,049</u>	<u>284,309</u>	<u>722,358</u>	<u>422,303</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		439,489	284,309	723,798	423,891
NET ASSETS		<u>439,489</u>	<u>284,309</u>	<u>723,798</u>	<u>423,891</u>
FUNDS	18				
Unrestricted funds				439,489	71,311
Restricted funds				<u>284,309</u>	<u>352,580</u>
TOTAL FUNDS				<u>723,798</u>	<u>423,891</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 NOVEMBER 2025, and were signed on its behalf by:



P Stewart - Trustee

The notes form part of these financial statements

**Dumfries and Galloway Third Sector
Interface**

**Cash Flow Statement
for the Year Ended 31st March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	230,304	34
Net cash provided by operating activities		230,304	34
Cash flows from investing activities			
Interest received		3,251	3,358
Net cash provided by investing activities		3,251	3,358
Change in cash and cash equivalents in the reporting period		233,555	3,392
Cash and cash equivalents at the beginning of the reporting period	2	326,161	322,769
Cash and cash equivalents at the end of the reporting period	2	559,716	326,161

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 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2025	2024	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	299,907	116,483	
Adjustments for:			
Depreciation charges	148	195	
Interest received	(3,251)	(3,358)	
Increase in debtors	(112,865)	(103,739)	
Increase/(decrease) in creditors	46,365	(9,547)	
Net cash provided by operations	230,304	34	
2. ANALYSIS OF CASH AND CASH EQUIVALENTS			
	2025	2024	
	£	£	
Notice deposits (less than 3 months)	614,466	551,906	
Overdrafts included in bank loans and overdrafts falling due within one year	(54,750)	(225,745)	
Total cash and cash equivalents	559,716	326,161	
3. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank	551,906	62,560	614,466
Bank overdrafts	(225,745)	170,995	(54,750)
	326,161	233,555	559,716
Total	326,161	233,555	559,716

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 2025**

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

	2025	2024
	£	£
Scottish Government	391,040	391,040
Health & Social Care	82,898	80,250
Community Transport Partnership	60,500	134,000
CMHWP Admin	25,840	44,392
CMHWP D&G	472,120	444,735
CMHWP SB	60	322,551
SOSE - Employability	-	22,629
NHS Wraparound Co-ordinator	-	510
SOSE - Social Enterprise	-	7,943
CLLD	757,727	739,518
DGC LEP Capacity Building	-	30,000
Carried forward	1,790,185	2,217,568

**Dumfries and Galloway Third Sector
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**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

2. DONATIONS AND LEGACIES - continued

	2025	2024
	£	£
Brought forward	1,790,185	2,217,568
SPF	-	34,535
Equalities Partnership	134,181	147,599
DGC Employability Manager	55,000	40,000
SPF Volunteer for Employment	40,160	-
Community Transport Partnership	45,000	-
Children Young People and Families	90,000	-
SPF Growing a Social Economy	170,000	-
NSAF New Scots Activities Fund	19,000	-
Neurodevelopment Project	120,000	-
	<u>2,463,526</u>	<u>2,439,702</u>

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

	2025	2024
	£	£
Other grants	<u>391,040</u>	<u>391,040</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Other Income	3,397	-
Services provided to other organisations	1,850	11,128
Fee Income	6,860	4,565
	<u>12,107</u>	<u>15,693</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>3,251</u>	<u>3,358</u>

5. RAISING FUNDS

Direct costs

	2025	2024
	£	£
Staff costs	664,241	453,914
Event Costs	6,598	12,390
Community Transport	14,400	54,882
Recruitment	7,000	6,046
Boost	1,024	-
Digital Inclusion	2,001	1,127
mPower	432	-
CMHWP Admin	2,000	15,182
CMHWP - D&G	472,195	444,664
CMHWP - SB	4,900	322,969
SOSE - IGNITE	-	284
	<u>1,174,791</u>	<u>1,311,458</u>
Carried forward		

**Dumfries and Galloway Third Sector
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**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

5. RAISING FUNDS - continued

Direct costs - continued

	2025 £	2024 £
Brought forward	1,174,791	1,311,458
SOSE - Employability	-	21,391
SOSE - Social Enterprise	-	2,213
CLLD Community Lead Local Development Fund	661,674	727,168
Wraparound Co-ordinator	6,668	10,711
DGC LEP Capacity Building	437	29,563
Equalities Partnership	67,091	33,545
SPF	1,091	-
SPF Capacity Building for Social enterprise	-	25,663
SPF Growing a Social Economy	71,792	-
NSAF New Scots Activities Fund	21,910	-
Community Transport Partnership	45,000	-
DGC Employability Manager	150	-
	<u>2,050,604</u>	<u>2,161,712</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	<u>114,845</u>	<u>13,528</u>	<u>128,373</u>

7. SUPPORT COSTS

	Governance costs £
Charitable Activities	<u>13,528</u>

8. AUDITORS' REMUNERATION

	2025 £	2024 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>3,780</u>	<u>3,600</u>

The auditor's remuneration amounts to an audit fee of £3,780 (2024: £3,600 and other accounting services of £0 (2024: £0)).

**Dumfries and Galloway Third Sector
Interface**

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

Travelling expenses totalling £Nil (2024: £358) were paid to two (2024: two) of the trustees during the year to reimburse them for expenses incurred in the course of their duties.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	543,910	389,089
Social security costs	95,394	43,615
Other pension costs	24,937	21,210
	<u>664,241</u>	<u>453,914</u>

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

	2025	2024
	20	20
Charitable activities	<u>20</u>	<u>20</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	471,290	1,968,412	2,439,702
Other trading activities	15,165	528	15,693
Investment income	3,358	-	3,358
Total	<u>489,813</u>	<u>1,968,940</u>	<u>2,458,753</u>
EXPENDITURE ON			
Raising funds	381,000	1,780,712	2,161,712
Support & governance costs			
Charitable Activities	179,170	1,388	180,558
Total	<u>560,170</u>	<u>1,782,100</u>	<u>2,342,270</u>
NET INCOME/(EXPENDITURE)	(70,357)	186,840	116,483
RECONCILIATION OF FUNDS			
Total funds brought forward	141,668	165,740	307,408
TOTAL FUNDS CARRIED FORWARD	<u>71,311</u>	<u>352,580</u>	<u>423,891</u>

**Dumfries and Galloway Third Sector
Interface**

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2024 and 31st March 2025	10,685	7,482	18,167
DEPRECIATION			
At 1st April 2024	10,097	7,482	17,579
Charge for year	148	-	148
At 31st March 2025	10,245	7,482	17,727
NET BOOK VALUE			
At 31st March 2025	440	-	440
At 31st March 2024	588	-	588

13. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1st April 2024 and 31st March 2025	1,000
NET BOOK VALUE	
At 31st March 2025	1,000
At 31st March 2024	1,000

There were no investment assets outside the UK.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	208,535	104,108
Prepayments	22,174	13,736
	230,709	117,844

**Dumfries and Galloway Third Sector
Interface**

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 16)	54,750	225,745
Trade creditors	2,146	9,461
Taxation and social security	52,258	9,196
Other creditors	13,663	3,045
	<u>122,817</u>	<u>247,447</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>54,750</u>	<u>225,745</u>

17. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	2,039	3,540
Between one and five years	6,117	11,158
	<u>8,156</u>	<u>14,698</u>

**Dumfries and Galloway Third Sector
Interface**

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

18. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	(86,725)	230,371	137,807	281,453
Reserves	158,036	-	-	158,036
	<u>71,311</u>	<u>230,371</u>	<u>137,807</u>	<u>439,489</u>
Restricted funds				
Community Transport	89,186	2,625	-	91,811
Boost	1,024	(1,024)	-	-
Digital Inclusion	2,001	(2,001)	-	-
mPower	432	(432)	-	-
CMHWPB - Admin	62,951	(62,951)	-	-
CMHWPB - D&G	75	(74)	(1)	-
CMHWPB - SB	9,840	(4,840)	-	5,000
SOSE - IGNITE	20,069	-	(2,000)	18,069
SOSE - Employability	31,935	-	(31,935)	-
NHS - Wraparound Co-ordinator	11,063	(11,063)	-	-
SOSE - Social Enterprise	(8,670)	-	8,670	-
Community Lead Local Development Fund	8,150	1,475	(5,047)	4,578
DGC LEP Capacity Building	437	(437)	-	-
SPF Volunteer for Employment	35,060	(36)	(35,024)	-
Equalities Partnership	114,054	-	(114,054)	-
SPF Capacity Building for Social Enterprise	(34,854)	-	34,584	(270)
DGC Employability Manager	9,827	(9,827)	-	-
Children Young People and Families	-	45,000	-	45,000
SPF Growing a social economy	-	31	-	31
NSAF New Scots Activities Fund	-	(6,910)	7,000	90
Neurodevelopment Project	-	120,000	-	120,000
	<u>352,580</u>	<u>69,536</u>	<u>(137,807)</u>	<u>284,309</u>
TOTAL FUNDS	<u>423,891</u>	<u>299,907</u>	<u>-</u>	<u>723,798</u>

**Dumfries and Galloway Third Sector
Interface**

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	489,295	(258,924)	230,371
Restricted funds			
Community Transport	60,500	(57,875)	2,625
Boost	-	(1,024)	(1,024)
Digital Inclusion	-	(2,001)	(2,001)
mPower	-	(432)	(432)
CMHWP - Admin	25,840	(88,791)	(62,951)
CMHWP - D&G	472,121	(472,195)	(74)
CMHWP - SB	60	(4,900)	(4,840)
NHS - Wraparound Co-ordinator	-	(11,063)	(11,063)
Community Lead Local Development Fund	757,727	(756,252)	1,475
DGC LEP Capacity Building	-	(437)	(437)
SPF Volunteer for Employment	40,160	(40,196)	(36)
Equalities Partnership	134,182	(134,182)	-
DGC Employability Manager	55,000	(64,827)	(9,827)
Community Transport Partnership	45,000	(45,000)	-
Children Young People and Families	90,000	(45,000)	45,000
SPF Growing a social economy	169,999	(169,968)	31
NSAF New Scots Activities Fund	19,000	(25,910)	(6,910)
Neurodevelopment Project	120,000	-	120,000
	<u>1,989,589</u>	<u>(1,920,053)</u>	<u>69,536</u>
TOTAL FUNDS	<u><u>2,478,884</u></u>	<u><u>(2,178,977)</u></u>	<u><u>299,907</u></u>

**Dumfries and Galloway Third Sector
Interface**

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	(16,368)	(70,357)	(86,725)
Reserves	158,036	-	158,036
	141,668	(70,357)	71,311
Restricted funds			
Community Transport	10,067	79,119	89,186
Boost	1,024	-	1,024
Digital Inclusion	3,128	(1,127)	2,001
mPower	432	-	432
CMHWP - Admin	64,743	(1,792)	62,951
CMHWP - D&G	4	71	75
CMHWP - SB	10,258	(418)	9,840
SOSE - IGNITE	20,353	(284)	20,069
SOSE - Employability	36,465	(4,530)	31,935
NHS - Wraparound Co-ordinator	25,363	(14,300)	11,063
SOSE - Social Enterprise	(1,897)	(6,773)	(8,670)
Community Lead Local Development Fund	(4,200)	12,350	8,150
DGC LEP Capacity Building	-	437	437
SPF Volunteer for Employment	-	35,060	35,060
Equalities Partnership	-	114,054	114,054
SPF Capacity Building for Social Enterprise	-	(34,854)	(34,854)
DGC Employability Manager	-	9,827	9,827
	165,740	186,840	352,580
TOTAL FUNDS	307,408	116,483	423,891

**Dumfries and Galloway Third Sector
Interface**

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	489,813	(560,170)	(70,357)
Restricted funds			
Community Transport	134,001	(54,882)	79,119
Digital Inclusion	-	(1,127)	(1,127)
CMHWP - Admin	44,392	(46,184)	(1,792)
CMHWP - D&G	444,735	(444,664)	71
CMHWP - SB	322,551	(322,969)	(418)
SOSE - IGNITE	-	(284)	(284)
SOSE - Employability	22,629	(27,159)	(4,530)
NHS - Wraparound Co-ordinator	511	(14,811)	(14,300)
SOSE - Social Enterprise	7,944	(14,717)	(6,773)
Community Lead Local Development Fund	739,518	(727,168)	12,350
DGC LEP Capacity Building	30,000	(29,563)	437
SPF Volunteer for Employment	35,060	-	35,060
Equalities Partnership	147,599	(33,545)	114,054
SPF Capacity Building for Social Enterprise	-	(34,854)	(34,854)
DGC Employability Manager	40,000	(30,173)	9,827
	<u>1,968,940</u>	<u>(1,782,100)</u>	<u>186,840</u>
TOTAL FUNDS	<u><u>2,458,753</u></u>	<u><u>(2,342,270)</u></u>	<u><u>116,483</u></u>

**Dumfries and Galloway Third Sector
Interface**

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

18. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	(16,368)	160,014	137,807	281,453
Reserves	158,036	-	-	158,036
	141,668	160,014	137,807	439,489
Restricted funds				
Community Transport	10,067	81,744	-	91,811
Boost	1,024	(1,024)	-	-
Digital Inclusion	3,128	(3,128)	-	-
mPower	432	(432)	-	-
CMHWP - Admin	64,743	(64,743)	-	-
CMHWP - D&G	4	(3)	(1)	-
CMHWP - SB	10,258	(5,258)	-	5,000
SOSE - IGNITE	20,353	(284)	(2,000)	18,069
SOSE - Employability	36,465	(4,530)	(31,935)	-
NHS - Wraparound Co-ordinator	25,363	(25,363)	-	-
SOSE - Social Enterprise	(1,897)	(6,773)	8,670	-
Community Lead Local Development Fund	(4,200)	13,825	(5,047)	4,578
SPF Volunteer for Employment	-	35,024	(35,024)	-
Equalities Partnership	-	114,054	(114,054)	-
SPF Capacity Building for Social Enterprise	-	(34,854)	34,584	(270)
Children Young People and Families	-	45,000	-	45,000
SPF Growing a social economy	-	31	-	31
NSAF New Scots Activities Fund	-	(6,910)	7,000	90
Neurodevelopment Project	-	120,000	-	120,000
	165,740	256,376	(137,807)	284,309
TOTAL FUNDS	307,408	416,390	-	723,798

**Dumfries and Galloway Third Sector
Interface**

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2025**

18. MOVEMENT IN FUNDS - continued

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	979,108	(819,094)	160,014
Restricted funds			
Community Transport	194,501	(112,757)	81,744
Boost	-	(1,024)	(1,024)
Digital Inclusion	-	(3,128)	(3,128)
mPower	-	(432)	(432)
CMHWP - Admin	70,232	(134,975)	(64,743)
CMHWP - D&G	916,856	(916,859)	(3)
CMHWP - SB	322,611	(327,869)	(5,258)
SOSE - IGNITE	-	(284)	(284)
SOSE - Employability	22,629	(27,159)	(4,530)
NHS - Wraparound Co-ordinator	511	(25,874)	(25,363)
SOSE - Social Enterprise	7,944	(14,717)	(6,773)
Community Lead Local Development Fund	1,497,245	(1,483,420)	13,825
DGC LEP Capacity Building	30,000	(30,000)	-
SPF Volunteer for Employment	75,220	(40,196)	35,024
Equalities Partnership	281,781	(167,727)	114,054
SPF Capacity Building for Social Enterprise	-	(34,854)	(34,854)
DGC Employability Manager	95,000	(95,000)	-
Community Transport Partnership	45,000	(45,000)	-
Children Young People and Families	90,000	(45,000)	45,000
SPF Growing a social economy	169,999	(169,968)	31
NSAF New Scots Activities Fund	19,000	(25,910)	(6,910)
Neurodevelopment Project	120,000	-	120,000
	<u>3,958,529</u>	<u>(3,702,153)</u>	<u>256,376</u>
TOTAL FUNDS	<u><u>4,937,637</u></u>	<u><u>(4,521,247)</u></u>	<u><u>416,390</u></u>

The above restricted funds include expenditure relating to; salaries, rent, equipment, insurance, telephone, IT provision, software licences, travel and subsistence and legal and professional fees.

19. RELATED PARTY DISCLOSURES

During the year under review the organisation provided funding to a number of organisations in which a serving or former Trustee of Third Sector also acts as a Trustee of the beneficiary charity. These were;

- >£8,900 to A Listening Ear. David Vickers and Penny Halliday are Trustees of Third Sector and also Trustees of A Listening Ear.
- >£22,364 was provided to DG Voice for the Representation and Engagement commission from Dumfries and Galloway Council. Kim Dams is Secretary and CEO of DG Voice and Alex Thelwell is an employee of DG Voice.
- >£5,000 was provided to Stranraer Water Sports Association, in which Wendi Cuffe is also a Trustee.
- >£2,500 was provided to Parents Inclusion Network, in which Jo Shearer is also a Trustee.

**Dumfries and Galloway Third Sector
Interface**

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Scottish Government	391,040	391,040
Health & Social Care	82,898	80,250
Community Transport Partnership	60,500	134,000
CMHWP Admin	25,840	44,392
CMHWP D&G	472,120	444,735
CMHWP SB	60	322,551
SOSE - Employability	-	22,629
NHS Wraparound Co-ordinator	-	510
SOSE - Social Enterprise	-	7,943
CLLD	757,727	739,518
DGC LEP Capacity Building	-	30,000
SPF	-	34,535
Equalities Partnership	134,181	147,599
DGC Employability Manager	55,000	40,000
SPF Volunteer for Employment	40,160	-
Community Transport Partnership	45,000	-
Children Young People and Families	90,000	-
SPF Growing a Social Economy	170,000	-
NSAF New Scots Activities Fund	19,000	-
Neurodevelopment Project	120,000	-
	<hr/> 2,463,526	<hr/> 2,439,702
Other trading activities		
Other Income	3,397	-
Services provided to other organisations	1,850	11,128
Fee Income	6,860	4,565
	<hr/> 12,107	<hr/> 15,693
Investment income		
Deposit account interest	3,251	3,358
	<hr/> 2,478,884	<hr/> 2,458,753
Total incoming resources		
EXPENDITURE		
Direct costs		
Wages	543,910	389,089
Social security	95,394	43,615
Pensions	24,937	21,210
Event Costs	6,598	12,390
Community Transport	14,400	54,882
Recruitment	7,000	6,046
Boost	1,024	-
Digital Inclusion	2,001	1,127
mPower	432	-
Carried forward	695,696	528,359

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**Dumfries and Galloway Third Sector
Interface**

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2025**

	2025	2024
	£	£
Direct costs		
Brought forward	695,696	528,359
CMHWP Admin	2,000	15,182
CMHWP - D&G	472,195	444,664
CMHWP - SB	4,900	322,969
SOSE - IGNITE	-	284
SOSE - Employability	-	21,391
SOSE - Social Enterprise	-	2,213
CLLD Community Lead Local Development Fund	661,674	727,168
Wraparound Co-ordinator	6,668	10,711
DGC LEP Capacity Building	437	29,563
Equalities Partnership	67,091	33,545
SPF	1,091	-
SPF Capacity Building for Social enterprise	-	25,663
SPF Growing a Social Economy	71,792	-
NSAF New Scots Activities Fund	21,910	-
Community Transport Partnership	45,000	-
DGC Employability Manager	150	-
	<hr/> 2,050,604	<hr/> 2,161,712
Support & governance costs		
Rent & Premises	50,611	56,143
Insurance	1,892	2,346
Postage and telephone	10,872	23,087
Advertising	1,437	1,205
Staff training & welfare	1,673	1,286
Computer software	21,815	13,281
Office supplies	6,439	1,675
Subscriptions	7,735	10,251
Travel & Subsistence	135	65
Repairs & Maint	317	263
Board costs	558	41,132
Legal & Professional fees	11,103	17,387
Bank charges	258	242
	<hr/> 114,845	<hr/> 168,363
Support costs		
Governance costs		
Auditors' remuneration	3,780	3,600
Accountancy and legal fees	9,600	8,400
Fixtures and fittings	148	195
	<hr/> 13,528	<hr/> 12,195
Total resources expended	<hr/> 2,178,977	<hr/> 2,342,270
Net income	<hr/> <hr/> 299,907	<hr/> <hr/> 116,483

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