Disabled and Carers Information Centre Association

(A company limited by guarantee)

Directors' report and financial statements for the year ended 31 March 2026

Company number SC160754

Scottish Charity number SC024115

Disabled and Carers Information Centre Association
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Contents

	Page
Company information	1
Report of the Board	2 - 6
Statement of directors' responsibilities	7
Independent auditor's report	8 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cashflows	13
Notes to the financial statements	14 - 31

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Company information

Directors	Alan Baird	- Convenor
	Paul Cairnie	- Appointed August 2026
	Paul Cameron	- Appointed May 2026
	Hannah Coleman	
	Donna Hegarty	
	Carolyn Johnstone	
	Sophie Kennedy	- Resigned October 2025
	Trudy McLeay	
	Janet Robertson	
	Liana Steven	
	Arnot Tippett	
Chief Executive Officer	Neil Campbell	
Company Secretary	Neil Campbell	
Registered office and principal office	132-134 Seagate Dundee DD1 2HB	
Auditor	BK Plus Audit Ltd 41 Dundee Road West Dundee DD5 1NB	
Bankers	Bank of Scotland 65-69 Murraygate Dundee DD1 2EA	
Company number	SC160754	
Charity number	SC024115	

Disabled and Carers Information Centre Association
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Report of the Board

The Board of Directors has pleasure in presenting its report and financial statements for the year ended 31 March 2026.

The company information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Articles of Association of the company and the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, governance, and management

Disabled and Carers Information Centre Association provides information and support services for unpaid carers of all ages and disabled people. The organisation trades under the name of Dundee Carers Centre.

The Centre works with unpaid carers of all ages and disabled people to allow effective consultation, meaningful involvement and collaborates with statutory agencies, voluntary organisations, and local business to develop services and support new initiatives.

Company status

The company is limited by guarantee under the Companies Act 1985 and is a recognised charity (Charity number SC024115). The liability of the members is limited to £1.

Permission has been granted by the Secretary of State for Trade & Industry for the word "Limited" to be omitted.

Organisation

The charity is managed by the Board of Directors which makes strategic and policy decisions.
During 2025 – 2026 there were 9 directors.

Director induction and training

There is a formal induction process for Directors. All new Directors are provided with an induction pack, that includes a copy of the Articles of Association, detailed guidance in the roles and responsibilities of Directors, and information about the organisation and its activities. New Directors are invited to meet with the CEO and the staff who provide information on the daily running of the services provided.

There are bi-annual development meetings at which Directors and senior management staff review the Strategy and Strategic Priorities of the organisation.

A formal skills audit helps identify gaps in expertise which may be filled through recruitment or specific training needs.

Staff

The Directors approve the overall strategy of the organisation and delegate the operational management, development and administration to the Chief Executive Officer, Mr Neil Campbell.

Other organisations

In pursuit of its charitable objectives, the charity works with disabled people, unpaid carers of all ages, local and national carer organisations, statutory, public, private and voluntary organisations.

Objectives and activities

The main objectives and activities are:

- To relieve those in need by reason of any disability, physical or mental, and to give support to their families and carers including young people;
- to educate and increase awareness of the rights and entitlements of those in need by reason of physical or mental condition or disability;
- the advancement of health and wellbeing.

In brief, we provide a range of advice, information and support services to unpaid carers and disabled people. We also work with other organisations to develop and manage projects relating to our objects.

Risk Management

A risk assessment has been carried out in relation to the strategic, operational, and financial risks which the charity faces and systems have been established to enable regular reports to be produced so that any necessary steps can be taken to manage these risks. The Trustees review the risk register on a regular basis.

Risks identified in the year included the capacity and demand, reduction of contract funding, and the risk of redundancy for certain staff posts. These areas have all been mitigated for and actions identified on the risk register to further manage the risk.

Strategic Review
Our Strategy 2024-2028 details how we intend to achieve our goals to continue to support unpaid carers and disabled people. The strategic themes are to *Involve, Improve, Sustain.*

Our aims are to:

1. Continue to develop services with unpaid carers, disabled people, and their families.

   Our priorities will include:
   - Promoting the rights of unpaid carers and disabled people.
   - Enabling unpaid carers and disabled people to self-identify, be heard, and understood.
   - Providing whole family support that is accessible and available.
   - Expanding our learning and development opportunities.
   - Raising local awareness of our services and support.
   - Embracing digital and innovative solutions to develop our services.
   - Collaborating and working strategically together with local and national partners.

2. Secure our future sustainability.

   Our priorities will include:
   - Increasing our involvement and participation opportunities for members and volunteers.
   - Strengthening our positive community and culture.
   - Caring for the wellbeing of our staff and volunteers.
   - Reducing our environmental impact.
   - Ensuring financial stability and diversifying our income generation.
   - Progressing social enterprise and marketing opportunities.
   - Developing innovative ways of working for our staff and teams.

Achievements, Challenges and Performance

The Centre continued to provide high-quality support and services for unpaid carers, disabled people and their families. This included:

- Carer support services based in localities across Dundee for carers of all ages, and central support services including counselling.
- Our Independent Living team provided high-quality Short Breaks using our brokerage approach, advice and information for Self-Directed Support, and developed our Groupwork and Carer Money Matters programmes.
- Our Personal Payroll Service for Self-Directed Support clients continued to see growth and is proving popular.
- We continued to develop our digital communications via social media platforms including Facebook and Instagram and lead the collaborative Carers of Dundee platform.
- Additionally, the C-Gate continues to provide a premium venue for external bookings, providing an additional revenue stream to the centre.

During 2025/26 the centre supported more unpaid carers and disabled people than in any previous year, receiving over 3207 referrals, and supporting 3328 people in total. All teams saw an increase in demand for services.

The year also included strategic challenges as the funding environment remained extremely difficult, compounded with rising costs and an increased demand for services. The centre responded to this challenge by continuing to deliver based on our values, and by a culture of compassion, kindness and creativity.

The Centre succeeded in progressing work under our strategic plan and the following highlights some of the achievements over the year to progress towards meeting the key aims of Dundee Carers Centre:

1. Continue to develop services with unpaid carers, disabled people, and their families.
    - The Centre has developed participation and engagement routes through school partnerships, Young Carer Ambassadors, Continuous Improvement Groups, Awareness raising, Groupwork, Volunteering and a new Carers Advisory Group. Outcome data indicates that 97% of respondents felt they had a say in the development and design of services, and 99% felt they were identified, included and respected.
    - New and developing activity includes Hospital Discharge, Carer Money Matters, Caring is Learning, expanded Holiday Provision, SDS peer support, PA recruitment activity, and expanded online feedback methods.
    - On 4th March the centre hosted a Carers Wellbeing Day Event at the Apex Hotel in Dundee which was a resounding success with over 100 carers in attendance, and the feedback received was overwhelmingly positive.
    - Young Carers Action Day on 11th March was the culmination of multi-agency efforts in the city, driven by the young carers voice group and young carer ambassadors taking action to improve identification of, and support to, young carers following the development of the Supporting Young Carers in Schools policy which was launched in March 2017. The showcase event took place in the Wellgate Shopping Centre and was attended by young people, key partners, and schools. The event was a huge success and received very positive feedback.
    - Carer Money Matters supported 682 individuals over 18 months and generated potential income of £1,093,784, directly contributing to income maximisation and poverty reduction for carers and disabled people.
    - The Carers of Dundee learning platform for professionals and carers continued to extend the offer through e-modules and the Carers of Dundee Virtual Hub which had significant reach.

2. Secure our future sustainability.
   - During 25/26 the centre involved over 50 volunteers, who are vital to the work we do. Total volunteer hours amounted to an incredible: 1148 hours.
   - Learning and Development was progressed through e-modules, Carers of Dundee, Accreditation, Bitesize Sessions, Groupwork, SDS peer support and Awareness Raising.
   - Progress was made on Digital and Innovation, including a Digital Review, Use of AI Policy & Guidelines, and an improved service feedback process.
   - The centre had a successful year of Community Fundraising activity with over £13k raised in through a series of events, and charity partnerships with the DeeUkes and "Wrighting Wrongs" book project.
   - Progress in sustainability activity, including C-Gate generating a surplus in 2025/26 and our Payroll Service income reaching just under £90k.

Financial Review

The Centre continues to receive funding through a range of funders with main sources being Dundee Health and Social Care Partnership, Dundee City Council Children & Families, The National Lottery Community Fund, Shared Care Scotland and the Scottish Government. All these funds have enabled the Centre to progress on specific objectives within the organisation's Strategic Plan including development of locality working, carers decide groupwork programme, Self-Directed Support, Short Breaks, and volunteering.

Principal risks that have been identified include the external financial environment and managing the ongoing funding challenges that face all charitable organisations. Through the new strategic planning process over the next 12-months we will develop a financial plan to enable the Centre to continue to ensure sustainability.

The movement for the year in unrestricted funds amounted to a surplus of £39,497 (2025 – £13,316), the movement for the year in designated funds amounted to a surplus of £20,275 (2025 – £4,836) and the movement for the year in restricted funds amounted to a surplus of £6,863 (2025 – £29,647).

Unrestricted funds, as shown in the balance sheet at 31 March 2026, amounted to £151,548 (2025 - £112,051), designated funds amounted to £160,177 (2025 - £139,902) and restricted funds amounted to £234,845 (2025 - £227,982), These are detailed in note 13.

Reserves policy

During the previous financial year, the Trustees took the opportunity to review the Reserves Policy in order to set quantifiable targets which meet our aspirational needs and risk management strategy. As of September 2023 therefore Trustees currently aim to hold:

- Unrestricted (or 'free' reserves) equivalent to 3 months Unrestricted expenditure costs. These funds may be used to sustain our support to carers and disabled people during temporary periods of reduced income, to cover any unanticipated items of expenditure or to fund new and innovative ways of working for an interim period.
- A Designated Liability Reserve to meet the potential costs involved in funding statutory redundancy payments. As a minimum we aim to hold sufficient reserves to meet 100% of the statutory redundancy liability for those staff funded on a non-recurring basis as well as 30% of the liability commitments for staff funded via recurring grants or contracts.
- Where possible, designated reserves may also be held in respect of our CGate Meeting Space and our Payroll Services which are entirely self-funding activities in order to ensure that any temporary reduction in service fee income can be accounted for without impact on the free reserves of the Centre.

Plans for the future

Looking ahead, the Centre will continue to develop our high-quality services and support for unpaid carers, disabled people and their families in the context of facing increased demand, rising costs and a challenging funding environment. During 2026/7 and in collaboration with our staff, volunteers we will undertake a - midpoint review our Strategy and will continue to progress our strategic plan ensuring we respond to meet the needs of unpaid carers, disabled people and their families across Dundee and beyond.

Directors

Directors are either elected by the membership to serve a term of three years when they are eligible to be re-elected or appointed by the Board by the elected directors either to fill a casual vacancy or as an addition to the existing members (providing that this does not exceed the number specified in the Articles). Any director thus appointed is eligible for re-election at the next Annual General Meeting.

The directors, who for the purposes of charity law are also the trustees, at the date of this report are shown on page 1.

Related parties

There were no related party transactions in the year.

Auditor

The Board who held office at the date of approval of this report as set out above, each confirm that:

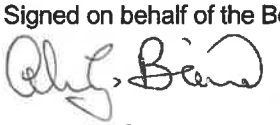
- so far as each Trustee is aware there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company exemptions

This report has been prepared in accordance with the provisions applicable to companies subject to Section 1A FRS 102.

This report was approved by the Board on 29 September 2026.

Signed on behalf of the Board



Prof Alan G Baird
Director

Statement of directors' responsibilities

The directors (who are also trustees of Disabled and Carers Information Centre Association for the purposes of charity law) are responsible for preparing the Report of the Board and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the directors 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, 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.

Independent auditor's report to the directors and members of Disabled and Carers Information Centre

Opinion

We have audited the financial statements of Disabled and Carers Information Centre for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 Auditor's 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor 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 an auditor's report 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.

At the planning stage, we assess the risk of material misstatement and any such irregularities and design audit procedures tailored to these risks which will be followed to ensure that we are capable of meeting our responsibilities in this area. Factors relevant to our assessment, which have a positive impact on the capability of our procedures to detect such irregularities, are the size of the entity, the complexity of the entity's operations and our understanding of their regulatory and control environments.

The staff working on this audit assignment have been fully briefed in relation to the charity's activities, including the regulatory regime in which they operate.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Review of correspondence with regulators including OSCR and the Health and Safety Executive, reviewing legal fee invoices and board minutes.

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

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.

Neil Fleming CA (Partner)
For and on behalf of BK Plus Audit Ltd

9/10/26

Chartered Accountants
Statutory Auditor

Stannergate House
41 Dundee Road West
Dundee
DD5 1NB

BK Plus is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

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Statement of financial activities incorporating income and expenditure account for year ended 31 March 2026

	Note	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds 2026 £	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds 2025 £
Income									
Donations and legacies		**75,080**	**-**	**22,662**	**97,742**	59,088	-	35,653	94,741
Charitable activities		**104,059**	**-**	**1,804,563**	**1,908,622**	98,689	-	1,820,356	1,919,045
Investments		**2,833**	**-**	**-**	**2,833**	6,810	-	-	6,810
Total income	2,3	**181,972**	**-**	**1,827,225**	**2,009,197**	164,587	-	1,856,009	2,020,596
Expenses									
Raising funds	6	**63,162**	**-**	**-**	**63,162**	60,116	-	-	60,116
Charitable activities	7	**289,715**	**-**	**1,589,685**	**1,879,400**	292,378	4,000	1,616,303	1,912,681
Total expenses		**352,877**	**-**	**1,589,685**	**1,942,562**	352,494	4,000	1,616,303	1,972,797
Net incoming/(outgoing) resources before transfers		**(170,905)**	**-**	**237,540**	**66,635**	(187,907)	(4,000)	239,706	47,799
Transfers between funds		**210,402**	**20,275**	**(230,677)**	**(0)**	201,223	8,836	(210,059)	(0)
Net incoming resources after transfers		**39,497**	**20,275**	**6,863**	**66,635**	13,316	4,836	29,647	47,799
Fund balances brought forward at 1 April 2025	13	**112,051**	**139,902**	**227,982**	**479,935**	98,735	135,066	198,335	432,136
Fund balances carried forward at 31 March 2026		**151,548**	**160,177**	**234,845**	**546,570**	112,051	139,902	227,982	479,935

Disabled and Carers Information Centre Association
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Balance sheet at 31 March 2026

	Note	£	2026 £	£	2025 £
Fixed assets					
Tangible assets	9		**33,240**		12,205
Current assets					
Debtors	10	**59,966**		68,766	
Cash at bank and in hand		**638,207**		610,938	
		698,173		679,704	
Creditors					
Amounts falling due within one year	11	**(184,843)**		(211,974)	
Net current assets			**513,330**		467,730
Net assets			**546,570**		479,935
Capital and reserves					
Restricted funds	13		**234,845**		227,982
Unrestricted funds	13		**311,725**		251,953
			546,570		479,935

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

The financial statements were approved by the Board on 29 September 2026 and signed on its behalf by

Prof Alan G Baird
Director

The notes on pages 14 to 31 form part of these financial statements.

Disabled and Carers Information Centre Association
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Statement of cashflows for the year ended 31 March 2026

	Note	2026 £	2025 £
Cashflows from operating activities:			
Net cash used in/(provided by) operating activities	16	**54,021**	107,243
Cash flows from investing activities:			
Dividends, interest and rents from investments		**2,833**	6,810
Purchase of property, plant and equipment		**(29,585)**	(2,276)
Net cash used in investing activities		**(26,752)**	4,534
Net cash used in financing activities		**-**	-
Change in cash and cash equivalents in the reporting period		**27,269**	111,777
Cash and cash equivalents at the beginning of the reporting period		**610,938**	499,161
Cash and cash equivalents at the end of the reporting period		**638,207**	610,938

1 Accounting Policies

Status of the company

Disabled and Carers Information Centre Association is a company limited by guarantee incorporated in Scotland and does not have a share capital. Each member has undertaken to contribute an amount not exceeding one pound towards any deficit arising in the event of the company being wound up. The registered office is 132 – 134 Seagate, Dundee, DD1 2HB.

Basis of accounting

The financial statements are prepared under the historical cost convention and include the results of the operations of the company as indicated in the Directors' Report, all of which are continuing.

The financial statements have been prepared in accordance with applicable accounting standards and the 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 (FRS102) Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) and the Companies Act 2006.

Disabled and Carers Information Centre Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

1 Accounting Policies (continued)

Grants

Grants and other income received towards Disabled and Carers Information Centre Association property are credited directly to a deferred capital grant account, thereafter being released to the income and expenditure account at the same rate as the depreciation on the assets to which the grants relate.

Government grants towards revenue expenditure are credited to revenue in the year to which they relate.

Funds

With the adoption of the FRS102 SORP all income and expenditure is dealt with through the statement of financial activities. Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific purposes, which may be declared by the donor or with their authority (eg. by the restrictive wording of an appeal).

Designated funds comprise unrestricted funds that have been set aside by the Board for particular purposes.

Unrestricted funds are expendable at the discretion of the Board in furtherance of the objects of the Disabled and Carers Information Centre Association.

A transfer is made from unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

Income

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under a contract or where entitlement to grant funding is subject to specific performance conditions, is recognised as earned as the related goods or services are provided. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Grants and other income received in respect of capital expenditure are credited to the income and expenditure account over the expected useful lives of the assets to which they relate. The balance of such grants is included in restricted funds.

1 Accounting policies (continued)

Expenses

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income that raises funds.
- Charitable activities include expenditure associated with the delivery of its activities and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT

All resources expended are classified under activity heading that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Pension

The company makes contributions to stakeholder and/or personal pension schemes on behalf of its employees. Contributions to these funds are charged to the income and expenditure account as incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Tenants improvements	-	10 years straight line basis
Furnishings and office equipment	-	4-5 years straight line basis

Tenants improvements costing more than £1,000 are capitalised at cost.

Furniture and equipment costing more than £500 are capitalised at cost.

Operating leases

Operating lease payments are charged to the income and expenditure account in the period in which they become payable.

2	**Grants and fees receivable**	**Unrestricted Funds £**	**Restricted Funds £**	**2026 Total £**	Unrestricted Funds £	Restricted Funds £	2025 Total £
	Income from charitable activities						
	Local Authority/Health & Social Care Partnership						
	- ILS funding - Dundee	-	**41,009**	**41,009**	-	43,607	43,607
	- Angus	-	**108,820**	**108,820**	-	103,780	103,780
	- Community Mental Health & Wellbeing	-	**-**	**-**	-	44,264	44,264
	- Dundee City Council Children & Families	-	**19,500**	**19,500**	-	26,453	26,453
	- Multiply fund	-	**-**	**-**	-	10,339	10,339
	- Whole Family Wellbeing Fund	-	**1,655**	**1,655**	-	5,345	5,345
	- Community Regeneration Fund	-	**-**	**-**	-	446	446
	Dundee Health & Social Care Partnership						
	- Communications, Information and Advice	-	**87,760**	**87,760**	-	92,289	92,289
	- Rights Way Programme	-	**25,203**	**25,203**	-	26,323	26,323
	- Adult Carers Support	-	**163,592**	**163,592**	-	170,861	170,861
	- Young Carers Support	-	**160,338**	**160,338**	-	178,637	178,637
	- Caring Places	-	**362,918**	**362,918**	-	382,673	382,673
	- Short Breaks Service	-	**230,540**	**230,540**	-	240,885	240,885
	- Counselling for Carers	-	**47,873**	**47,873**	-	50,000	50,000
	- Carer Involvement	-	**21,739**	**21,739**	-	25,151	25,151
	Sundry grants received						
	- Carers Support (Northwood Trust)	-	**22,500**	**22,500**	-	22,500	22,500
	- Young Carers Support (GannochyTrust)	-	**28,701**	**28,701**	-	16,851	16,851
	- Shared Care Scotland	-	**191,366**	**191,366**	-	116,153	116,153
	- The Robertson Trust	-	**18,000**	**18,000**	-	18,000	18,000
	- The Carers Trust	-	**85,975**	**85,975**	-	33,818	33,818
	- Family Recovery Initiative Fund	-	**-**	**-**	-	5,000	5,000
	- NHS Tayside Charitable Foundation	-	**35,000**	**35,000**	-	30,000	30,000
	- Scottish Children's Lottery Fund	-	**1,000**	**1,000**	-	7,250	7,250
	Carried forward	-	**1,653,489**	**1,653,489**	-	1,650,625	1,650,625

2 Grants and fees receivable (continued)

	Unrestricted Funds £	Restricted Funds £	2026 Total £	Unrestricted Funds £	Restricted Funds £	2025 Total £
Income from charitable activities (continued)						
Brought forward	-	**1,653,489**	**1,653,489**	-	1,650,625	1,650,625
The National Lottery Community Fund						
- Rights Way Programme	-	**40,417**	**40,417**	-	45,833	45,833
- Young Start	-	-	-	-	-	-
Scottish Government						
- Self Directed Support in Scotland	-	**110,657**	**110,657**	-	123,898	123,898
	-	**1,804,563**	**1,804,563**	-	1,820,356	1,820,356
Voluntary income						
Core funding grants						
Dundee Health & Social Care Partnership	**35,189**	-	**35,189**	36,745	-	36,745
	35,189	-	**35,189**	36,745	-	36,745
Total grant income	**35,189**	**1,804,563**	**1,839,752**	36,745	1,820,356	1,857,101

3 Other income

	Unrestricted Funds £	Restricted Funds £	2026 Total £	Unrestricted Funds £	Restricted Funds £	2025 Total £
Donations	**39,891**	**20,256**	**60,147**	22,343	31,769	54,112
Bank interest	**2,833**	**-**	**2,833**	6,810	-	6,810
Management contribution	**88,685**	**-**	**88,685**	87,575	-	87,575
C Gate meeting space income	**15,374**	**-**	**15,374**	11,114	-	11,114
Miscellaneous Income	**-**	**2,406**	**2,406**	-	3,884	3,884
	146,783	**22,662**	**169,445**	127,842	35,653	163,495

The Unrestricted donations and legacies figure of £75,080 within the Statement of Financial Activities on Page 11 is comprised of £35,189 voluntary grant income and £39,891 of unrestricted donations. The Unrestricted charitable activities fund of £104,059 is comprised of £88,685 of Unrestricted funds raised via management contribution and £15,374 CGate rental income.

4 Staff numbers and costs

The aggregate remuneration and associated costs of employees was

	Unrestricted funds £	Restricted Funds £	2026 Total £	Unrestricted funds £	Restricted Funds £	2025 Total £
Salaries	**231,885**	**1,032,425**	**1,264,310**	229,559	1,091,648	1,321,207
Social security costs	**19,208**	**123,082**	**142,290**	23,627	93,752	117,379
Pension costs	**11,725**	**50,490**	**62,215**	11,756	53,532	65,288
	262,818	**1,205,997**	**1,468,815**	264,942	1,238,932	1,503,874

No employee received a salary of more than £60,000 *(2025 - Nil)*.

No remuneration was paid to any directors for the year *(2025 - Nil)*. No expenses were paid to any directors for the year (*2025 – Nil*).

The average monthly number of employees (head count basis) during the year was 47 excluding directors *(2025 – 59)*. The full-time equivalents totalled 37 *(2025 – 41)*.

Key management personnel compensation, which includes four team managers and the CEO amounted to £293,437 *(2025 - £275,732)*.

5 Operating surplus

	2026	2025
	£	£
Operating surplus is stated after charging:		
Auditor's remuneration	**6,428**	6,599

6 Raising funds

	Unrestricted	**Designated**	**Restricted**	**2026 Total**	Unrestricted	Designated	Restricted	2025 Total
	£	**£**	**£**	**£**	£	£	£	£
Staff salaries	**63,162**	**-**	**-**	**63,162**	60,116	-	-	60,116
	63,162	**-**	**-**	**63,162**	60,116	-	-	60,116

7 Direct charitable expenditure

	Unrestricted £	Designated £	Restricted £	2026 Total £	Unrestricted £	Designated £	Restricted £	2025 Total £
Activities	7,437	-	231,185	238,622	4,930	-	188,355	193,285
Staff costs	165,727	-	1,205,997	1,371,724	172,511	-	1,238,932	1,411,443
Recruitment costs	63	-	2,881	2,944	50	-	2,253	2,303
Staff training	650	-	4,537	5,187	290	-	2,470	2,760
Premises rent / rates	38,002	-	33,265	71,267	33,300	-	35,998	69,298
Premises maintenance and utilities	20,260	-	27,156	47,416	20,476	-	20,057	40,533
Staff travel and accommodation	215	-	1,779	1,994	245	-	1,951	2,196
Print post and stationery	537	-	2,525	3,062	430	-	2,115	2,545
Telephone	2,788	-	16,301	19,089	3,845	-	25,897	29,742
Maintenance and repairs	10,691	-	37,708	48,399	10,783	-	50,309	61,092
Depreciation	-	-	8,550	8,550	3,040	4,000	29,694	36,734
Insurance	3,912	-	11,009	14,921	4,358	-	11,057	15,415
Sundries	1,658	-	155	1,813	324	-	402	726
Professional fees	1,674	-	1,114	2,788	2,938	-	815	3,753
Bank charges	138	-	11	149	43	-	-	43
Temporary staff and wellbeing	641	-	119	760	1,187	-	430	1,617
Subcontractors etc	-	-	-	-	-	-	-	-
Bad Debt write-off	-	-	132	132	140	-	-	140
Governance costs – note 8	35,322	-	5,261	40,583	33,488	-	5,568	39,056
	289,715	-	1,589,685	1,879,400	292,378	4,000	1,616,303	1,912,681

8 Governance costs

	Unrestricted £	Designated £	Restricted £	2026 Total £	Unrestricted £	Designated £	Restricted £	2025 Total £
Staff costs	**33,929**	**-**	**-**	**33,929**	32,315	-	-	32,315
Auditor's remuneration	**1,167**	**-**	**5,261**	**6,428**	1,031	-	5,568	6,599
Board meeting expenses	**226**	**-**	**-**	**226**	142	-	-	142
	35,322	**-**	**5,261**	**40,583**	33,488	-	5,568	39,056

9 Fixed assets

	Tenants improvements £	Furniture & equipment £	Total £
Cost			
As at 1 April 2025	214,787	53,719	268,506
Additions in Year	-	29,585	29,585
Disposals in Year	(214,787)	(23,696)	(238,483)
As at 31 March 2026	**-**	**59,608**	**59,608**
Depreciation			
As at 1 April 2025	214,787	41,514	256,301
Charge for year	-	8,550	8,550
Disposals	(214,787)	(23,696)	(238,483)
As at 31 March 2026	**-**	**26,368**	**26,368**
Net book value As at 31 March 2026	**-**	**33,240**	**33,240**
As at 31 March 2025	-	12,205	12,205

2024	Tenants improvements £	Furniture & equipment £	Total £
Cost			
As at 1 April 2024	214,787	82,736	297,523
Additions in Year	-	2,276	2,276
Disposals in Year	-	(31,293)	(31,293)
As at 31 March 2025	214,787	53,719	268,506
Depreciation			
As at 1 April 2024	193,308	57,552	250,860
Charge for year	21,479	15,255	36,734
Disposals	-	(31,293)	(31,293)
As at 31 March 2025	214,787	41,514	256,301
Net book value As at 31 March 2025	-	12,205	12,205
As at 31 March 2024	21,479	25,184	46,663

10 Debtors

	2026	2025
	£	£
Trade debtors	**31,637**	36,268
Other debtors	**28,329**	32,498
	59,966	68,766

11 Creditors

	2026	2025
	£	£
Amounts falling due within one year:		
Taxation and social security	**32,439**	26,703
Other creditors and provisions	**34,334**	35,686
Deferred income	**118,070**	149,585
	184,843	211,974

Deferred income

Opening income in advance	**149,585**	96,247
Release in year	**(149,585)**	(96,247)
Closing income in advance	**118,070**	149,585
	118,070	149,585

Deferred income relates to 2026/27 financial year and has been deferred as the obligations of the grant were not met at the year-end.

12 Pensions

The amount of pension contributions outstanding at the year end was £nil *(2025 - £nil).*

13 Funds

2026	Opening balance £	Income in year £	Expenditure in year £	Transfers in year £	Closing balance £
Restricted funds					
DCICA IT Fund – capital	12,205	-	(8,550)	15,603	19,258
Seagate House – capital	-	-	-	13,982	13,982
	12,205	-	(8,550)	29,585	33,240
Rights Way Programme	29,616	83,620	(76,870)	(20,231)	16,135
Carer Money Matters	5,686	67,032	(53,581)	(13,767)	5,370
Young Carers Support	26,351	263,911	(201,902)	(39,649)	48,711
Communications	9,092	104,706	(116,552)	11,543	8,789
Counselling	11,397	48,173	(43,900)	(14,499)	1,171
Adult Carers Support	38,900	178,633	(179,096)	(32,501)	5,936
Carer Involvement	3,365	21,739	(18,412)	(3,327)	3,365
Self Directed Support	23,593	110,657	(89,614)	(28,207)	16,429
NHSTayside Hospital Discharge	5,767	32,300	(28,947)	(4,284)	4,836
Short Breaks service	1,383	230,540	(204,494)	(26,247)	1,182
Independent Living Services – Dundee	28	41,009	(32,281)	(8,728)	28
Independent Living Services - Angus	38,871	108,820	(67,731)	(15,343)	64,617
Shared Care Scotland	1,913	187,413	(178,099)	(6,104)	5,123
Caring Places	17,580	326,458	(270,226)	(56,232)	17,580
Carers Act 2016 Funding	2,235	22,214	(19,430)	(2,686)	2,333
Payroll Service	-	-	-	-	-
Total restricted funds	**227,982**	**1,827,225**	**(1,589,685)**	**(230,677)**	**234,845**
Designated funds					
Redundancy reserve	112,000	-	-	11,279	123,279
Seagate House	-	-	-	-	-
Governance Reserve	5,713	-	-	(2,690)	3,023
Payroll Service Contingency	22,141	-	-	2,154	24,295
CGate Service Contingency	48	-	-	9,532	9,580
	139,902	-	-	20,275	160,177
Unrestricted funds					
Centre	103,649	64,366	(219,563)	186,279	134,731
Payroll Services	-	88,685	(76,495)	(12,190)	-
CGate	-	15,374	(55,687)	40,313	-
Community Fundraising	8,402	13,547	(1,132)	(4,000)	16,817
	112,051	181,972	(352,877)	210,402	151,548
Total unrestricted funds	**251,953**	**181,972**	**(352,877)**	**230,677**	**311,725**
Funds totals	**479,935**	**2,009,197**	**(1,942,562)**	**-**	**546,570**

13 Funds

2025	Opening balance £	Income in year £	Expenditure in year £	Transfers in year £	Closing balance £
Restricted funds					
DCICA IT Fund – capital	23,563	-	(13,631)	2,273	12,205
Seagate House – capital	16,090	-	(16,063)	(27)	-
	39,653	-	(29,694)	2,246	12,205
Rights Way Programme	22,722	95,156	(72,727)	(15,535)	29,616
Carer Money Matters	-	31,846	(22,799)	(3,361)	5,686
Young Carers Support	31,726	296,755	(265,421)	(36,709)	26,351
Communications	5,710	122,542	(124,480)	5,320	9,092
Counselling	10,536	55,560	(42,281)	(12,418)	11,397
Adult Carers Support	27,601	207,776	(170,544)	(25,933)	38,900
Carer Involvement	6,740	25,151	(24,598)	(3,928)	3,365
Self Directed Support	17,058	123,898	(92,583)	(24,780)	23,593
NHSTayside Hospital Discharge	-	28,000	(19,624)	(2,609)	5,767
Short Breaks service	1,706	240,885	(219,715)	(21,493)	1,383
Independent Living Services – Dundee	1,823	43,607	(37,715)	(7,687)	28
Independent Living Services - Angus	26,716	103,780	(78,769)	(12,856)	38,871
Shared Care Scotland	2,191	106,700	(104,325)	(2,653)	1,913
Caring Places	4,153	344,978	(286,768)	(44,783)	17,580
Carers Act 2016 Funding	-	24,000	(18,885)	(2,880)	2,235
Winter Fund for Carers	-	-	-	-	-
Payroll Service	-	5,375	(5,375)	-	-
Total restricted funds	198,335	1,856,009	(1,616,303)	(210,059)	227,982
Designated funds					
Redundancy reserve	112,000	-	-	-	112,000
Seagate House	4,000	-	-	(4,000)	-
Governance Reserve	7,283	-	-	(1,570)	5,713
Payroll Service Contingency	10,571	-	-	11,570	22,141
CGate Service Contingency	1,212	-	-	(1,164)	48
	135,066	-	-	4,836	139,902
Unrestricted funds					
Centre	96,373	55,764	(232,416)	183,928	103,649
Payroll Services	-	87,575	(67,313)	(20,262)	-
CGate	-	15,114	(56,671)	41,557	-
Community Fundraising	2,362	6,134	(94)	-	8,402
	98,735	164,587	(356,494)	205,223	112,051
Total unrestricted funds	233,801	164,587	(356,494)	210,059	251,953
Funds totals	432,136	2,020,596	(1,972,797)	-	479,935

13 Funds (continued)

Purposes of restricted funds

DCICA IT Fund – capital

This fund was established to cover the cost of future depreciation of IT assets such as laptops, servers, etc. All funds received to support purchases have been spent in the current and previous years, and this fund will be released in line with depreciation on the equipment within future financial years. Equipment is shown with note 9 of the accounts.

Seagate House – capital

Initially this was to undertake building works to create a space for carers, disabled people and their families to access the support and services they need. All funds received have been spent in prior years, and this fund released in line with depreciation on the tenant's improvements in subsequent financial years. Tenant's improvements are shown within note 9 of the accounts. In 2025-26 this fund was used to set aside funds to cover depreciation of non-IT related office equipment purchases.

Rights Way, The National Lottery Community Fund, Dundee Health & Social Care Partnership and The Robertson Trust

This project launched in late Summer 2020 and was co-created with carers and will deliver a groupwork programme. The programme enables people to share their knowledge, experience and achieve their personal goals. The programme will support people to have increased knowledge and understanding of their rights and have the confidence to exercise them.

Carer Money Matters

In October 2024 we became a network partner with Carers Trust to provide direct carer support around income maximisation, advice on fuel poverty, energy efficiencies, as well as developing knowledge and skills in financial management and resilience to unpaid carers and their families.

Young Carers Support, Dundee Health & Social Care Partnership

These funds support the work of our wider Carers Support Team, which operates on a locality based model throughout the city, in providing support to young people who have a caring role. This is mainly undertaken through 1:1 support, group work, consultation and activities. The team also undertake awareness raising and work with schools, colleges and universities throughout the city to ensure that young people are not undertaking inappropriate caring roles and gives them the skills required to access further opportunities.

Communications, Dundee Health & Social Care Partnership

The team support our communications with carers, professionals and the public through publications, internet and in the media. Since the implementation of the Carers (Scotland) Act 2016, this service contributes to the local authority duty to establish and maintain an information service to carers.

Counselling, Dundee Health & Social Care Partnership, Misc Trusts

The Counselling service is provided for carers aged 16 and over, to give them time and opportunity to address any issues related to the caring role in a safe place with trained and experienced counsellors. The project runs alongside our general support services for all carers and from March 2022 will be staffed by two part-time members of staff along with a number of volunteer counsellors. This service is primarily funded via Dundee Health and Social Care Partnership Carers Act Funds.

Notes to the financial statements (continued)

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13 Funds (continued)

Adult Carers Support – Dundee Health & Social Care Partnership

This funding enables the Centre to identify and support adult carers to improve their health and wellbeing whilst continuing in their caring role. Since 2019, this service incorporated a number of previous services including our BME support project, Early Intervention Service, Moving & Handling, Outreach and Community Health projects and now forms part of our Carers Support Team which operates on a locality-based model throughout the city.

Carer Involvement – Dundee Health & Social Care Partnership

This fund supports dedicated time for staff members with a remit for involving carers in consultation and involvement. Under the new Act, carers must be involved in the planning, shaping, delivery and review of services.

Self Directed Support in Scotland - Scottish Government

The team aims to increase access to Self-directed Support providing information and support to carers and supported people, regardless of budget allocation from the local authority. Advisors use a brokerage approach to the support which they provide. As well as individual support there is also a focus on engagement and ensuring that people have their voices heard.

NHS Tayside Charitable Foundation Hospital Discharge Project

Since July 2024, this fund supports a pilot project aimed at improving the involvement of unpaid carers in the hospital discharge process.

Short Breaks Service – Dundee Health & Social Care Partnership

This funding enables carers of all ages to have access to flexible and personalised short breaks. Advisors use a brokerage approach to personalise breaks for carers.

Independent Living Services Dundee, Dundee Health & Social Care Partnership

This service ensures that supported people in Dundee understand the nature and effect of each of the options for self-directed support and are confident in their selection. To provide information and support to people to manage their SDS option including a Direct Payment.

Independent Living Services Angus, Angus Health & Social Care Partnership

This service ensures that supported people in Angus understand the nature and effect of each of the options for self-directed support and are confident in their selection. To provide information and support to people to manage their SDS option including a Direct Payment.

Shared Care Scotland, Time to Live Fund

The Creative Breaks programme is funded by the Scottish Government as part of their commitment to the development of Short Breaks for the benefit of carers and the people they care for. This funding enables people to have access to flexible and personalised short breaks.

13 Funds (continued)

Caring Places, Dundee Health & Social Care Partnership

The Caring Places Work was established in response to engagement with carers and stakeholders on how carers services should be delivered in the future by the Carers Centre. Since 19-20, this model of working has been rolled out across the city by our Carers Support Team

Carers Scotland Act 2016 Funding, Dundee Health & Social Care Partnership

Following the implementation of the Act, several new posts were established to support the roll out of the localities approach across the city, this included 2 new Team Leader Posts as well as staffing to develop peer support opportunities and learning and development for carers and the workforce. The majority of these posts ceased in the 2024-25 financial year and this fund now solely supports the SDS Team Leader post.

Payroll Service

During the 2023-24 and 2024-25 financial years, restricted funding from the Dundee City Council Multiply Fund was received with a specific remit to increase financial literacy amongst our Payroll Employers and the Personal Assistants they employ.

Purposes of Designated Funds

Designated Redundancy Reserve

The Board holds a designated reserve to meet the legal requirements of paying redundancy to staff should the organisation required to be wound up. The level of this reserve is considered by the Directors regularly in relation to staff numbers, length of service and estimated redundancy costs.

Designated Seagate House Reserve

This designated reserve was established to fund future Tenants Improvement Depreciation charges over 10 years following the renovation of the current Seagate House offices in 2015.

Designated Governance Reserve

This designated reserve was established to fund future governance accreditation following changes to the NCVO Trusted Charity Award in June 2021. The organisation became a member of The Carers Trust in the 2024-25 financial year and were awarded the Excellence for Carers Quality Award via this route with associated ongoing costs being met from this reserve.

13 Funds (continued)

Payroll Service Contingency Reserve

This reserve was established during the 2023-24 financial year to ensure that surplus funds from this service were held in a designated contingency reserve to defray potential future variations in service income levels.

CGate Contingency Reserve

This reserve was established during the 2023-24 financial year to ensure that surplus funds from the running of our Cgate facility were held in a designated contingency reserve to defray potential future variations in service income levels.

Transfers

Throughout the year, each project is charged with management and communication costs, in accordance with the provisions within each fund agreement.

14 Analysis of net assets between funds

2026	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	-	-	33,240	**33,240**
Net assets	151,548	160,177	201,605	**513,330**
	151,548	**160,177**	**234,845**	**546,570**

2025	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	-	-	12,205	12,205
Net assets	112,051	139,902	215,777	467,730
	112,051	139,902	227,982	479,935

15 Commitments under operating leases

	2026 £	2025 £
At 31 March 2026 the company had the following commitments under non-cancellable operating leases:		
Due within one year	**84,326**	78,059
Within the second and fifth years	**200,374**	259,682
Outwith five years	**0**	0
	284,700	337,741

16 Reconciliation of net income to net cash from operating activities

	2026 £	2025 £
Net expenditure for the reporting period (as per the statement of financial activities)	**66,635**	47,799
Adjustments for:		
Depreciation charges	**8,550**	36,734
Interest income	**(2,833)**	(6,810)
Decrease/(decrease) in debtors	**8,800**	9,691
Decrease/(increase) in creditors	**(27,131)**	19,829
Net cash provided by operating activities	**54,021**	107,243