

D&G HandyVan (SCIO)

Registration number: SC043979

**Annual Report and Financial
Statements**

31 March 2025



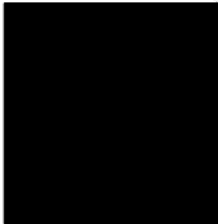
D&G HandyVan (SCIO)

Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities	6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10

D&G HandyVan (SCIO)

Reference and Administrative Details

Charity name	D&G HandyVan (SCIO)
Charity registration number	SC043979
Principal office	72-74 High Street LOCKERBIE DG11 2AA
Registered office	72-74 High Street LOCKERBIE DG11 2AA
Trustees	
Bankers	The Royal Bank of Scotland Dumfries High Street (C) Branch 151 High Street DUMFRIES DG1 2RA
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

D&G HandyVan (SCIO)

Trustees' Report for the Year Ended 31 March 2025

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

D&G HandyVan (SCIO) is a Scottish Charitable Incorporated Organisation (SCIO). The Charity Number is SC043979.

Recruitment and Appointment of Trustees

D&G HandyVan (SCIO) is a single-tier SCIO and trustee appointments are made by the Board, taking account of any skills gaps. New appointees receive the appropriate induction training by a Board Trustee or Office Manager. An information pack is also provided.

Organisational Structure

See diagram on page 5.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the organisation are set out in our constitution as follows:

"The organisation is established for charitable purposes only, and in particular, the objects are any of the following:

The relief of those of need by reason of age, ill-health, disability or other disadvantages including the presence of mental health or learning difficulties or the vulnerability due to domestic abuse by providing services to homeowners and private tenants in the Dumfries & Galloway Region in order to help them stay in their homes more safely.

The area within which the organisation shall operate (in this constitution referred to as the 'Area of Benefit') shall be all of the Dumfries & Galloway Council Region.

The organisation shall promote (but not promote exclusively) its activities and delivery operations to people within the 'Area of Benefit' who are either: a homeowner OR a tenant of a private landlord and in addition be:

- 60 or over
- disabled
- have learning difficulties or mental health problems,
- A victim of domestic abuse."

Activities

The Small Repair & Home Support Service and Dementia Friendly Design projects are funded by Dumfries & Galloway Health & Social Care Integration via contracts with Dumfries & Galloway Council. The services cover the whole of Dumfries & Galloway region.

1. Small Repair & Home Support Service

The Small Repair & Home Support Service is funded to deliver both mandatory and discretionary adaptations as detailed in the Council's Scheme of Assistance.

D&G HandyVan (SCIO)
Trustees' Report for the Year Ended 31 March 2025

The service provided by SRHSS covers:-

- Home security
- Small repairs
- Falls prevention
- Minor adaptations
- Gutter cleaning
- Installation of Keysafes

2. Dementia Friendly Design

From 1 April 2015 D&G HandyVan (SCIO) was awarded funds of £10,000 per annum for three years to deliver services under a Dementia Friendly Design project. Dementia Friendly Design supports people with diagnosed dementia or memory loss, and their carers. D&G HandyVan (SCIO) can provide small adaptations to assist the person to manage and remain safe in their own home. For example, the service can provide coloured grab rails; or enhance the type of lighting; thus making a major difference to how someone with dementia functions within their home environment.

Fortunately, the funds were continued after the end of the initial three-year period and were increased to £15,000 into the 2018-2019 period and have remained at that level since.

ACHIEVEMENTS AND PERFORMANCE

Small Repair & Home Support Service

The number of Small Repair & Home Support Service referrals for 2024-25 are **2327** which generated **4354** tasks.

As demonstrated by the number of tasks undertaken, the Small Repair & Home Support Service provides a service which allows clients to feel more secure and safe in their own homes. As part of our service, after each referral, we leave an evaluation form and some of the comments gathered in this financial year included the following:

"Extremely helpful, phoned before arriving. The grab rails should prove invaluable for all the many times my dad forgets his zimmer frame and prevent falls".

"I felt I must just send you my thanks for the wonderful service carried out in my flat. The Fitter carried out the fitting of my blind quickly, efficiently and without fuss despite a few snags cropping up. He just got on with the job and was friendly and pleasant".

"This is the second time we have used your service and each time it has been of a great standard. Tradespeople will not visit for smallish jobs, but they are so needed to me to be fixed. Your service plays such an important part to people like me – a wonderful organisation!".

Dementia Friendly Design

Due to the continuation of funding for the Dementia Friendly Design project, D&G HandyVan (SCIO) was able to carry on assisting people with diagnosed dementia and/or memory loss. In 2024-25 referrals totalled **175 generating 296 tasks**.

As with the Small Repair & Home Support Service, after a referral for this service, an evaluation form is left. A couple of comments received are noted below:-

"So very grateful for the help to support my mother".

"I think the D&G HandyVanservice is a valuable asset to our area and quite unique. Thank you."

D&G HandyVan (SCIO)
Trustees' Report for the Year Ended 31 March 2025

Volunteers

Volunteers are an integral part of our service and are used when it is necessary to have two men to complete a job. This may be the moving of furniture to accommodate a hospital bed or for our gutter cleaning service. Most of our volunteers are retired and want to give something back to the community and by volunteering with us are able to do this. Travel expenses are paid to the Volunteers who drive to meet our Fitters as our charity ensures that volunteers get their lunch when they are out with us for a day.

Other Services

As well as overseeing the above named projects, D&G HandyVan (SCIO) also provides the following services to the general public:-

- Photocopying
- Laminating of documents
- Use of meeting rooms.

Wherever possible, if D&G HandyVan (SCIO) cannot help, then direction is given as to where help is available.

FINANCIAL REVIEW

Review of the financial position of the charity

The core staff of the organisation amounts to 6 people – a Manager, Co-ordinator, Admin Assistant and three Fitters. During the financial year 2023-24, one of our Fitters left the organisation but was replaced.

Year	Tasks completed
2019-20	2586
2020-21	1605
2021-22	3572
2022-23	4813
2023-24	3571
2024-25	4354

D&G HandyVan (SCIO)
Trustees' Report for the Year Ended 31 March 2025

Investment Policy

Restricted funding means that there are few funds for long-term investment. A prudent amount is retained in reserve to cover for redundancy payments and a structured exit strategy is in place should the annual funding stream cease in future. Of the charity's reserves, £181,808 are restricted and £158,445 are unrestricted of which £55,872 relate to fixed assets. Free reserves are £102,573.

Plans for the Future

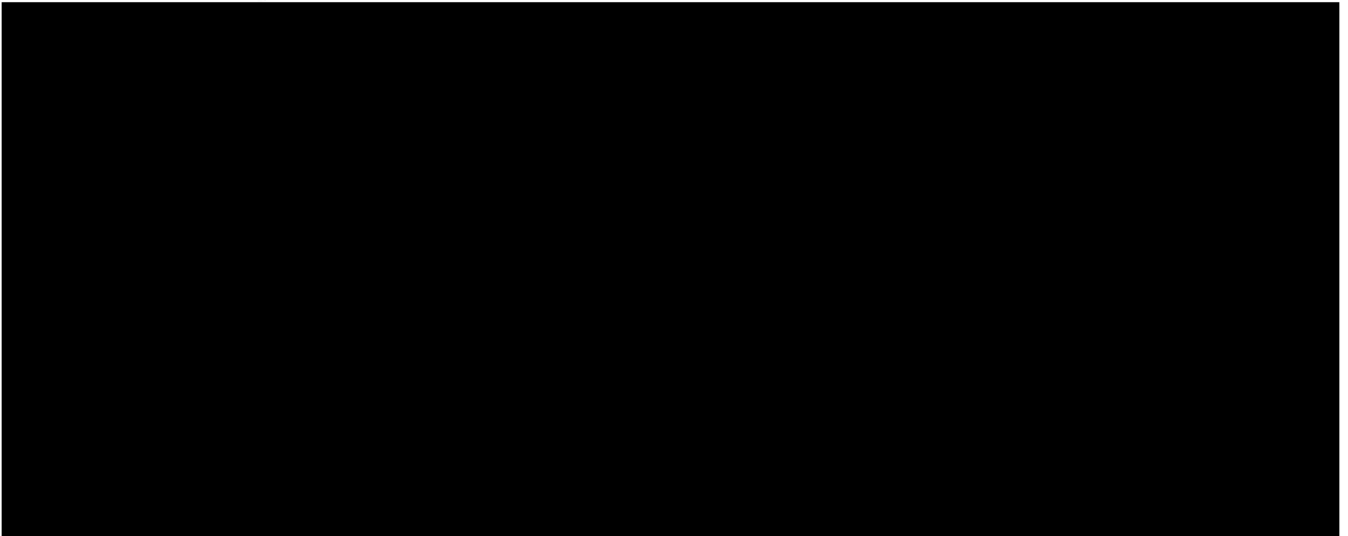
D&G HandyVan (SCIO) received a service contract for three years from April 2021 to March 2024 with the possibility of a further two years. A further year's funding was awarded in April 2025 for the financial year 2025-26.

Although our funding is now in place, there are still some activities such as:-

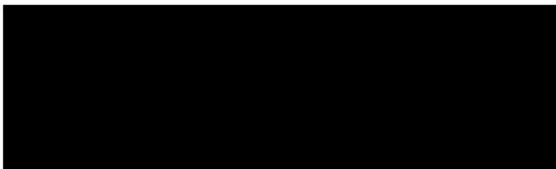
- the fitting of external support rails; or
- undertaking the completion of flat-pack furniture – we have started undertaking this task and do charge our clients a small amount to have their flat-pack furniture put together.

We are currently seeking funding to replace one of our older vans. An application has been submitted to a local wind farm and the outcome of this application is due in September 2025.

Organisational Structure



Approved by the Trustees on 9 September 2025 and signed on their behalf by:



D&G HandyVan (SCIO)

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these 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; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are 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 Examiner's Report to the Trustees of
D&G HandyVan (SCIO)**

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 8 to 18.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 44(1) (c) of the Act and to state whether particular matters have come to my attention; and
- state whether particular matters have come to my attention.


Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Dodd & Co Limited
Chartered Accountants

9 September 2025

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

D&G HandyVan (SCIO)

Statement of Financial Activities for the Year Ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	14,596	199,435	214,031	192,267
Other trading activities	3	29,816	26,123	55,939	36,047
Investments	4	3,565	-	3,565	3,306
Charitable activities	5	5,927	-	5,927	4,883
Total income		<u>53,904</u>	<u>225,558</u>	<u>279,462</u>	<u>236,503</u>
Expenditure on:					
Charitable activities		4,218	266,804	271,022	226,079
Total expenditure		<u>4,218</u>	<u>266,804</u>	<u>271,022</u>	<u>226,079</u>
Net incoming resources before transfers		49,686	(41,246)	8,440	10,424
Transfers					
Gross transfers between funds		(6,193)	6,193	-	-
Net movements in funds		43,493	(35,053)	8,440	10,424
Reconciliation of funds					
Total funds brought forward		114,952	216,861	331,813	321,389
Total funds carried forward		<u>158,445</u>	<u>181,808</u>	<u>340,253</u>	<u>331,813</u>

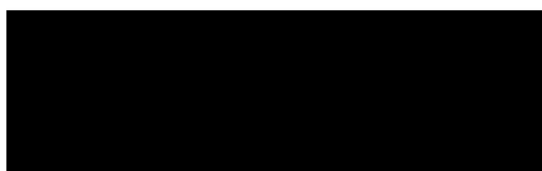
The notes on pages 10 to 18 form an integral part of these financial statements.

D&G HandyVan (SCIO)
Balance Sheet as at 31 March 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		55,872		55,512
Current assets					
Stocks and work in progress		12,099		9,232	
Debtors	12	11,796		4,873	
Cash at bank and in hand		<u>267,870</u>		<u>268,696</u>	
		291,765		282,801	
Creditors: Amounts falling due within one year	13	<u>(7,384)</u>		<u>(6,500)</u>	
Net current assets			<u>284,381</u>		<u>276,301</u>
Net assets			<u>340,253</u>		<u>331,813</u>
The funds of the charity:					
Restricted funds			181,808		216,861
Unrestricted funds					
Unrestricted income funds			<u>158,445</u>		<u>114,952</u>
Total charity funds			<u>340,253</u>		<u>331,813</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 9 September 2025 and signed on its behalf by:



D&G HandyVan (SCIO)

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Income and endowments

Donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

D&G HandyVan (SCIO)

Notes to the Financial Statements for the Year Ended 31 March 2025

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Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	10% straight line
Office equipment	15% straight line
Computer equipment	25% straight line
Motor vehicles	25% straight line

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations				
Donations	14,596	-	14,596	15,807
Grants				
Grant funding	-	199,435	199,435	176,460
	<u>14,596</u>	<u>199,435</u>	<u>214,031</u>	<u>192,267</u>

Of the donations and legacies income in 2024 £10,025 related to unrestricted funds and £182,242 related to restricted funds.

D&G HandyVan (SCIO)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
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Activities for generating funds

Contracted work	29,816	26,123	55,939	36,047
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Of the other trading income in 2024 £14,634 related to unrestricted funds and £21,413 related to restricted funds.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Interest on cash deposits	3,565	-	3,565	3,306

All of the investment income in 2024 related to unrestricted funds.

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
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Handyvan project

Office accommodation	-	-	-	662
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Small Repairs and Home Support Service

Office accommodation	2,647	-	2,647	1,985
Office services	3,280	-	3,280	2,236
	5,927	-	5,927	4,221

D&G Warmer Homes for Winter

	5,927	-	5,927	4,883
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All of the income from charitable activities in 2024 related to unrestricted funds.

D&G HandyVan (SCIO)

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Total expenditure

	Small Repairs and Home Support Service	Dementia Friendly Design	HEAT	D&G Warmer Homes for Winter	Total 2025	Total 2024
	£	£	£	£	£	£
Direct costs						
SRHSS costs	37,319	1,437	5,335	6,193	50,284	35,453
Wages and salaries	112,464	11,962	16,452	5,100	145,978	117,814
Staff NIC (Employers)	4,964	448	715	169	6,296	4,348
Staff pensions	8,056	854	605	323	9,838	5,337
Staff training	618	-	-	-	618	845
Contracted services	-	-	-	-	-	263
	<u>163,421</u>	<u>14,701</u>	<u>23,107</u>	<u>11,785</u>	<u>213,014</u>	<u>164,060</u>
Support costs						
Insurance	2,006	16	25	6	2,053	802
Property costs	12,097	56	89	21	12,263	10,693
Office expenses	13,328	273	273	103	13,977	11,890
Sundry and other costs	6,820	34	1,272	13	8,139	8,995
Annual report and AGM	330	-	-	-	330	771
Travel and subsistence	865	10	28	4	907	1,200
Independent examination	300	-	-	-	300	300
Independent examiner's fee - other services	3,561	-	-	-	3,561	3,847
Legal and professional fees	140	-	-	-	140	5,287
Bank charges	526	2	3	1	532	509
Depreciation	14,263	769	514	260	15,806	17,725
	<u>54,236</u>	<u>1,160</u>	<u>2,204</u>	<u>408</u>	<u>58,008</u>	<u>62,019</u>
	<u>217,657</u>	<u>15,861</u>	<u>25,311</u>	<u>12,193</u>	<u>271,022</u>	<u>226,079</u>

D&G HandyVan (SCIO)

Notes to the Financial Statements for the Year Ended 31 March 2025

Of the expenditure in 2023 £31,615 related to unrestricted funds and £267,333 related to restricted funds.

7 Governance costs

	2025	2024
	£	£
Accountancy fees	3,561	3,847
Independent examiner's fee	300	300
Annual report and AGM	224	771
Legal and professional fees	140	5,287
	<u>4,225</u>	<u>10,205</u>

8 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

Travelling expenses totalling £0 (2024: £0) were paid to trustees during the year.

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2025 No.	2024 No.
Charitable activities	<u>7</u>	<u>5</u>

The aggregate payroll costs of these persons were as follows:

	2025 £	2024 £
Wages and salaries	145,978	117,814
Social security	6,296	4,348
Other pension costs	9,838	5,337
	<u>162,112</u>	<u>127,499</u>

No employee received emoluments of more than £60,000 during the year.

D&G HandyVan (SCIO)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

10 Taxation

The registered charity is exempt from taxation on income and gains.

11 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2024	84,317	26,406	110,723
Additions	9,800	6,367	16,167
As at 31 March 2025	<u>94,117</u>	<u>32,773</u>	<u>126,890</u>
Depreciation			
As at 1 April 2024	35,858	19,354	55,212
Charge for the year	14,362	1,444	15,806
As at 31 March 2025	<u>50,220</u>	<u>20,798</u>	<u>71,018</u>
Net book value			
As at 31 March 2025	<u>43,897</u>	<u>11,975</u>	<u>55,872</u>
As at 31 March 2024	<u>48,459</u>	<u>7,052</u>	<u>55,511</u>

12 Debtors

	2025 £	2024 £
Trade debtors	6,742	-
Prepayments and accrued income	5,054	4,873
	<u>11,796</u>	<u>4,873</u>

13 Creditors: Amounts falling due within one year

	2025 £	2024 £
Taxation and social security	2,735	2,411
Other creditors	850	470
Accruals and deferred income	3,799	3,619
	<u>7,384</u>	<u>6,500</u>

D&G HandyVan (SCIO)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

14 Operating lease commitments

As at 31 March 2025 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings	
	2025 £	2024 £
Within one year	<u>4,410</u>	<u>4,410</u>

15 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £9,838 (2024 - £5,337).

Contributions totalling £850 (2024 - £470) were payable to the scheme at the end of the period and are included in creditors.

D&G HandyVan (SCIO)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

16 Related parties

Controlling entity

The charity is controlled by the trustees.

17 Analysis of funds

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General Funds					
Unrestricted income fund	114,952	53,904	(4,218)	(6,193)	158,445
Restricted Funds					
Small repairs and home support service	216,861	178,386	(213,439)	-	181,808
Dementia Friendly Design	-	15,861	(15,861)	-	-
D&G - Warmer Homes for Winter	-	6,000	(12,193)	6,193	-
HEAT	-	25,311	(25,311)	-	-
	<u>216,861</u>	<u>225,558</u>	<u>(266,804)</u>	<u>6,193</u>	<u>181,808</u>
	<u>331,813</u>	<u>279,462</u>	<u>(271,022)</u>	<u>-</u>	<u>340,253</u>

Small repairs and home support services - service delivered on behalf of Care & Repair and Dumfries & Galloway Council. It provides services to the elderly, disabled, victims of domestic abuse and those with learning difficulties and mental health problems.

Dementia Friendly Design - service to support people with diagnosed dementia or memory loss.

D&G - Warmer Homes for Winter - this project provides free briquettes, coal and kindling for older people who rely on open fires/multi-fuel stoves.

HEAT - this project providing energy advice services to residents, and fitting of small scale energy saving measure to their homes.

D&G HandyVan (SCIO)

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

Prior period

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General Funds		-		
Unrestricted income fund	145,507	29,707	(60,262)	114,952
Restricted Funds				
Small repairs and home support service	175,882	191,796	(150,817)	216,861
Dementia Friendly Design	-	15,000	(15,000)	-
	175,882	206,796	(165,817)	216,861
	321,389	236,503	(226,079)	331,813

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Tangible assets	55,872	-	55,872	55,512
Current assets	109,957	181,808	291,765	282,801
Creditors: Amounts falling due within one year	(7,384)	-	(7,384)	(6,500)
Net assets	158,445	181,808	340,253	331,813
Prior period				
	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	55,512	-	55,512	70,053
Current assets	63,059	219,742	282,801	254,678
Creditors: Amounts falling due within one year	(3,619)	(2,881)	(6,500)	(3,342)
Net assets	114,952	216,861	331,813	321,389