

Dòchas

Scotland · Charity number SC051675

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2022-03-30
Register	View on the OSCR register

Contact

Address	Keppoch Grange Applecross IV54 8ND
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Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty','the advancement of education','the advancement of health','the saving of lives','the advancement of citizenship or community development','the advancement of the arts, heritage, culture or science','the advancement of public participation in sport','the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended','the advancement of environmental protection or improvement','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage','the advancement of animal welfare','any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: To manage and distribute a fund for the benefit of the community in an open and ethical manner o Maximise the amount of money that we can raise for the Dochas Project o Invest the money to maximise return o Maximise the benefit to the broad community o Engage the community at every stage

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The organisation's purposes are: The distribution of funding within the area of the Applecross peninsula west of the A896 road from Tornapress in the South to the junction with the C1091 road to the north for:- (4.1) the prevention or relief of poverty. (4.2) the advancement of education. (4.3) the advancement of health. (4.4) the saving of lives. (4.5) the advancement of citizenship or community development. (4.6) the advancement of the arts, heritage, culture or science. (4.7) the advancement of public participation of sport. (4.8) the provision of recreational facilities, or the organisation of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. (4.9) the advancement of environmental protection or improvement. (4.10) the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage. (4.11) the advancement of animal welfare and (4.12) for any other purpose that may reasonably be regarded as

analogous to any of the preceding purposes.

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2026-04-05	£0	£0	-	0
2025-04-05	£17,119	£9,577	-	0
2024-04-05	£2,202	£15	-	0
2023-04-05	£2,202	£15	-	0

Dòchas

Scotland - Charity number SC051675

Accounts

Registered number
SCIO 51675

Dòchas
Report and Accounts
31 March 2025

Dòchas

Registered number:

SCIO 51675

Directors' Report

The directors present their report and accounts for the year ended 31 March 2025.

Introduction

Dòchas was delighted to make its first allocations to Community Groups during the year. Having spent time getting operational arrangements in place, it was very pleasing to invite applications, make allocations and see benefits.

The Board also added a further Director during the year and made appointments to relevant posts.

Activities

As indicated in our last Report the Directors have sought to manage our funds to create an opportunity to grow the fund appropriately, whilst at the same time make sure benefits are being achieved within the Community. This approach is described on our website. As result of this we transferred the majority of our bank holding into a 35 day notice Account which has earned reasonable interest during the year. Although our investments through Foundation Scotland (73,000) transferred last year (in common with most similar investments) took a dip around the end of the financial year, these recovered very quickly . We remain committed to this as away of growing our funds in the longer term.

Our AGM was held on February 20th 2025, and we added [REDACTED], Chairperson of the Community Council to our cohort of Directors. [REDACTED] our initial Secretary stood down and we appointed [REDACTED] as Board Secretary, and confirmed [REDACTED] as Treasurer, and [REDACTED] as Chairperson.

We were pleased to launch our website during the year. This carries all relevant information about Dòchas and provides us with an important additional communication channel.

During the year we have been in active discussion with Bakkafrost regarding the promised community benefit payment as a result of the disruption involved in their major scheme. It is expected that discussions will be concluded during the coming year with benefits flowing thereafter.

In March 2025 we were pleased to make our first allocations . Applecross Hall, Applecross School and Applecross Playgroup each received £500, and Applecross Sports and Wellbeing £5,000.

Conclusion

We are pleased to report on progress made in the year and we look forward to building on this strong foundation in the years ahead.

Dòchas

Registered number: SCIO 51675

Directors' Report

Directors

The following persons served as directors during the year:

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]e
[REDACTED]
[REDACTED]

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

[REDACTED] board on 1 December 2025 and signed on its behalf.

[REDACTED]

[REDACTED]

Director

Independent Examiner's Report to the Trustees of Dòchas Scottish Charity number SCIO51675

I report on the accounts of the charity to the year ended 31st March 2025

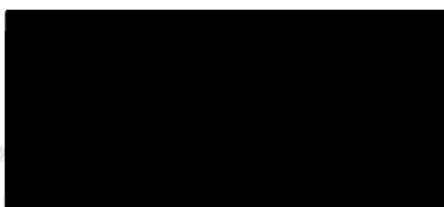
Respective responsibilities of trustee and examiner

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 Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)c of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention 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 Regulations have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



1st December 2025

Dòchas
Statement of Financial Activities
for the year ended 31 March 2025

	2025 £	2024 £
Revenue	14,274	2,202
Administrative expenses	(9,577)	(15)
Operating surplus	<u>4,697</u>	<u>2,187</u>
Interest receivable	2,845	-
Surplus before taxation	<u>7,542</u>	<u>2,187</u>
Tax on surplus	-	-
Surplus for the financial year	<u>7,542</u>	<u>2,187</u>

Dòchas**Registered number:**

SCIO 51675

Balance Sheet**as at 31 March 2025**

	Notes	2025 £	2024 £
Current assets			
Investments held as current assets	3	73,000	73,000
Cash at bank and in hand		110,295	102,753
		<u>183,295</u>	<u>175,753</u>
Net current assets		<u>183,295</u>	<u>175,753</u>
Net assets		<u>183,295</u>	<u>175,753</u>
Capital and reserves			
Profit and loss account		183,295	175,753
Shareholders' funds		<u>183,295</u>	<u>175,753</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Director

Approved by the board on 1 December 2025

Dòchas
Statement of Changes in Equity
for the year ended 31 March 2025

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 April 2023	-	-	-	173,566	173,566
Profit for the financial year				2,187	2,187
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>175,753</u>	<u>175,753</u>
At 1 April 2024	-	-	-	175,753	175,753
Profit for the financial year				7,542	7,542
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>183,295</u>	<u>183,295</u>

Dòchas
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Dòchas
Notes to the Accounts
for the year ended 31 March 2025

2 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Investments held as current assets

	2025 £	2024 £
Fair value		
Unlisted investments	<u>73,000</u>	<u>73,000</u>

4 Other information

Dòchas is a Scottish Charitable Incorporated Organisation. Its registered office is:

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 ██████████
 ██████████