

ROSEBERY CENTRE  
SCO50738

INDEPENDENT EXAMINER' REPORT

For the Year ended 31<sup>st</sup> March 2026

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2026

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

**Basis of independent examiner's statement**

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 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

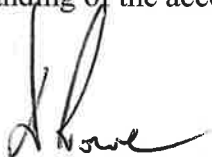
1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and and Regulation 4 of the 2006 Accounts Regulations and

to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have 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.



David A Rowe FCMA CGMA  
19 Upper Greens, Auchtermuchty. KY14 7BX

**ROSEBERY CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**For the year ended 31st March 2026**

	Restricted	General	2026 £	2025 £
<b>INCOME</b>				
<b>Grants -</b>				
WLC - Older People's Services		58224	58224	67498
-Fees, Taxi contribution		27777	27777	23033
Membership Fees		42645	42645	42980
Fundraising	54080	78817	132897	107860
Donations			0	663
Sundry Income			0	0
	54080	207463	261543	242034
<b>EXPENDITURE</b>				
Fundraising Fees		23280	23280	18360
Salaries	9734	104147	113881	107979
Training, staff Welfare		583	583	894
Pensions		6257	6257	5229
Payroll Expenses		1401	1401	1097
HR Support		1450	1450	1450
Rent		14500	14500	12500
Insurance		1929	1929	2158
Cleaning		2160	2160	2160
Equipment		367	367	389
Maintenance		751	751	1304
Post & Stationery		1339	1339	1250
Telephone		1233	1233	1225
IT and Computer		483	483	160
Transport	7220	34550	41770	42954
Outings & Activities	12672	6267	18939	18554
Provisions & Incidentals		5462	5462	9847
Volunteer and Benevolent Expenses		653	653	1042
Care Commission & other fees		1910	1910	2336
Accountant Fee		350	350	350
Bank Charges		244	244	266
Sundry		0	0	0
	29626	209316	238942	231504
<b>SURPLUS / (DEFICIT)</b>	24454	-1853	22601	10530
Transfers	0	0	0	0
Funds brought forward	25480	40422	65902	55372
Funds carried forward	49934	38569	88503	65902

**ROSEBERY CENTRE**  
SCO 50738

**BALANCE SHEET**

As at 31st March 2026

		2026	2025
		£	£
<b>FIXED ASSETS</b>			
	Notes		
Equipment		9697	9697
Less :- Depreciation to date		9697	9697
Net book value		0	0
<b>CURRENT ASSETS</b>			
Prepaid Insurance		0	0
Prepaid Rent		0	0
Cash in Bank - Current Account		88409	65799
Cash in Hand		444	453
		88853	66252
<b>CURRENT LIABILITIES</b>	Amounts falling due within one year	350	350
<b>NET CURRENT ASSETS</b>		88503	65902
<b>TOTAL ASSETS</b>		88503	65902
<b>FUNDS</b>			
	<b>Restricted</b>	<b>General</b>	
Fund b/f	25480	40422	65902
Transfers	0	0	0
Surplus for year	24454	-1853	22601
Fund c/f	49934	38569	88503
	49934	38569	88503
			65902

The financial statements were approved by the Management Committee on and signed on its behalf.

Marion Miller, Chairperson



**ROSEBERY CENTRE**

SCO 50738

**STATEMENT of FINANCIAL ACTIVITIES**

**for the year ended 31st March 2026**

	Unrestricted	Restricted	2026	2025
	Notes			
<b>Incoming Resources</b>				
	£	£	£	£
<b>Incoming resources from generated funds :</b>				
Donations and grants	86,001	-	86,001	91,194
<b>Activities for generating funds</b>				
Fees and Fund raising	121,462	54,080	175,542	150,840
Other Income	-	-	-	-
Total incoming resources	<u>207,463</u>	<u>54,080</u>	<u>261,543</u>	<u>242,034</u>
<b>Resources Expended</b>				
Fundraising Activities	23,280	-	23,280	18,360
Charitable Activities	3 185,686	29,626	215,312	212,794
Governance Costs	350	-	350	350
Total resources expended	<u>209,316</u>	<u>29,626</u>	<u>238,942</u>	<u>231,504</u>
<b>Net movement in funds</b>	(1,853)	24,454	22,601	10,530
Transfers	-	-	-	-
Total funds brought forward	<u>40,422</u>	<u>25,480</u>	<u>65,902</u>	<u>55,372</u>
Total funds carried forward	9 <u>38,569</u>	<u>49,934</u>	<u>88,503</u>	<u>65,902</u>

There are no endowment funds.

The financial statements were approved by the Management Committee on and signed on its behalf .

Marian Miller, Chairperson



## ROSEBERY CENTRE

### Notes to Accounts

#### 1 Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP ) and with FRSSE.

#### 2 Accounting Policies

**Incoming Resources -** All incoming resources are included in the statement of financial activities where the charity is entitled to the income and the amounts can be quantified with reasonable accuracy.

**Resources Expended -** Expenditure is recognised on an accrual basis as a liability is incurred.

**Tangible fixed assets -** Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows :

Equipment                      20% reducing balance

**Fund Accounting -** Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### Incoming Resources from Activities to further the Charity's Objects -

	Unrestricted	Restricted	2026	2025
Fundraising	78817	54080	132897	107860
Members Fees	<u>42645</u>	<u>0</u>	<u>42645</u>	<u>42980</u>
	<u>121462</u>	<u>54080</u>	<u>175542</u>	<u>150840</u>

#### 3 Analysis of resources expended

	Unrestricted	Restricted	2026	2025
<b>Costs of external fundraising -</b>				
Fundraising Activities	23280	0	23280	18360
<b>Costs of Charitable Activities -</b>				
Staff Costs	110987	9734	120721	114102
Property Costs	16429	0	16429	14658
Charitable Activities	49086	19892	68978	72575
General Administration Costs	9184	0	9184	11459
Depreciation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>185686</u>	<u>29626</u>	<u>215312</u>	<u>212794</u>

## ROSEBERY CENTRE

### Notes to Accounts

#### 4 Governance Costs

	2026	2025
Independant Examiner's Fee	<u>350</u>	<u>350</u>

5 Trustees Expenses - No expense were paid to any trustee during the year (2024 - nil)

#### 6 Staff Costs

	2025	2025
Salaries & NI	113881	107979
Training	583	894
Pensions	<u>6257</u>	<u>5229</u>
	<u>120721</u>	<u>114102</u>
Average monthly number of employees during the year	<u>5</u>	<u>5</u>

#### 7 Debtors & Prepayments

	2026	2025
Prepaid Insce	<u>0</u>	<u>0</u>

#### 8 Creditors & Accruals

Amounts falling due within one year

	2026	2025
Sundry Creditors	<u>350</u>	<u>350</u>

#### 9 Funds 2025

	Opening	Surplus	Closing
Restricted	25480	24454	49934
Unrestricted	40422	-1853	38569
Total	65902	22601	88503

## **ROSEBERY CENTRE – TRUSTEE REPORT**

### **ROSEBERY CENTRE – SC050738**

#### **TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2026.**

The Rosebery Centre has been registered with OSCR as a Scottish charity since 09<sup>th</sup> September 1992 and is governed by its constitution.

#### **TRUSTEES**

The Trustee's during the year to 31<sup>st</sup> March 2026 were:

Alan Ritchie	(Treasurer)
Marion Miller	(Chairperson)
Gillian McGinty	
Deborah Mills	(Secretary Only)
Kerry Pender	(From June 2025)
Ailsa Dinnes	(From Nov 2025)
Anne Louisa McKenzie	(From March 2026)

#### **OBJECTS**

The objects of the Association shall be to relieve the suffering and distress and promote the welfare of people suffering from dementia and their carer's. In furtherance thereof – (a) Promoting appropriate individual care for dementia sufferers through a planned programme of stimulation carried out in a day centre, and to provide such people with practical or emotional support on a regular basis; (b) Providing practical or emotional support for carers of dementia sufferers; (c) Providing a) and b) above – (i) without regard to religion, class, creed or sex; (ii) in co-operation and partnership with the statutory and voluntary agencies already operating in the areas of benefit.

#### **BENEFICIARIES**

The beneficiaries of the Rosebery Centre are generally older people in the Livingston, Calder's and Addiewell areas with varying levels of Dementia.

In July 2020 we were funded with a donation to launch a Befriender Service. This has allowed the Rosebery to reach out to the community and offer support to those in need of companionship due to loneliness or for carers to help with some respite. This is still ongoing to this day with Funders helping us continue to deliver.

## ACTIVITIES

On a weekly basis lunches are provided for 16 people. 14 of these people are Service Users and 2 are volunteers. Lunches are provided for these 16 people every Tuesday, Wednesday & Thursday all year round except for two weeks at Christmas and one week in the summer. We also cater for 14 private Service Users every Monday. The Rosebery also provides arts & crafts for stimulation, the local nursery class comes to visit on a regular basis and music therapy is probably our most popular activity with musical sessions booked pretty much on a monthly basis. Sit-down fitness is also popular with the members. Other games that are played are Bingo, Bowling, Darts, Giant Jenga and many others. The Rosebery is always looking at innovative ways of improving the entertainment and games it provides to the members.

The following day trips were also organised.

Falkirk Wheel-Barge Trip  
Steam Train Journey  
South Queensferry Boat Trip

## FINANCE

Our thanks go to Robert McAlpine Foundation, CM Hendrie Charitable Trust, West Lothian Development Trust, Weir Charitable Trust and various other small funders for their generous donations during the financial year. A huge thank you also goes to all our volunteers and members for their continued support towards the centre during the year. The Trustees also report that the total funds increased by £16,817 to £82,616. The Trustees consider that existing funds and arrangements for future funding are satisfactory.

Approved by the Trustees on:

Date: 21<sup>st</sup> May 2026

And signed on their behalf by:

Date: 21<sup>st</sup> May 2026

Marion Miller (Chairperson) ✕

*Marion Miller*