REGISTERED COMPANY NUMBER: SC251751 (Scotland)
REGISTERED CHARITY NUMBER: SC004912

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st March 2026

for

Dalbeattie & District Community Day Centre for Older People

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Dalbeattie & District Community
Day Centre for Older People

Contents of the Financial Statements for the Year Ended 31st March 2026

Dalbeattie & District Community
Day Centre for Older People

Report of the Trustees
for the Year Ended 31st March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's principal objective is to promote the welfare of older people and to promote and run the Dalbeattie & District Community Day Centre for Older People.

ACHIEVEMENTS AND PERFORMANCE

This year was a good one for the Day Centre with membership reaching a high of 70 at one point. More members are attending the Day Centre for lunch but we continue to deliver meals to those who wish to have this service. The usual activities continue to be provided. The bus runs continue to be popular and entertainers are booked at regular intervals.

A regular problem is the annual increase in the National Minimum wage. We try to contain costs to help members but we have to keep our charges under constant review. The Grants that we receive annually from Dumfries & Galloway Council and the Dalbeattie Bequest are augmented by fund raising events and the rental of the Centre premises and Minibus.

Members

At present we have 52 members and the average weekly attendance at the Day Centre is 65. We also continue to deliver lunches and the average weekly number is 65.

Activities include indoor curling, short mat bowling, putting, bingo, bowls, darts and dominos.

At Christmas and Easter, Fayres were held and well attended. Bus runs remain popular but have been restricted due to the cost of fuel. Outside entertainers have provided services which have been enjoyed by those attending.

FINANCIAL REVIEW

Financial position

The results for the year to 31 March 2026 are set out in the Statement of Financial Activities on page 4. The surplus for the year amounted to £5,597 (2025 - Deficit £2,659).

At the end of the year under review , the charitable company has total funds of £82,007 (2025 - £76,410). Total reserves comprised of £82,007 unrestricted funds (2025 - £76,410).

Reserves policy

The trustees believe unrestricted reserves, free from any fixed assets owned, equating to at least three months operational costs should be held to cover any periods of reduced income. As at the balance sheet date the charity held unrestricted reserves equating to over five months operational costs.

Total reserves comprise mostly of fixed assets and bank funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees may be sought when it is deemed necessary and/or additional skills are required to be added to the existing board. In such an event the charity would look to candidates within the immediate region and who have an interest in the charity itself.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC251751 (Scotland)

<u>**Dalbeattie & District Community**</u>
<u>**Day Centre for Older People**</u>

<u>**Report of the Trustees**</u>
<u>**for the Year Ended 31st March 2026**</u>

Registered Charity number
SC004912

Registered office
Burn Street
Dalbeattie
Dumfriesshire
DG5 4AE

Trustees
R Murray
Mrs L Light
I R Robertson (deceased 20.2.26)
T O'Donaghue (appointed 15.9.25)
S C Murray (appointed 1.5.26)

Independent Examiner
Mr Rodney Palmer BA CA
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Bankers
The Royal Bank of Scotland
106 High Street
Dalbeattie
Dumfries & Galloway
DG5 4HA

Approved by order of the board of trustees on 23rd June 2026 and signed on its behalf by:

Robert Murray

R Murray - Trustee

Independent Examiner's Report to the Trustees of Dalbeattie & District Community Day Centre for Older People

I report on the accounts for the year ended 31st March 2026 set out on pages four to eleven.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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.

Basis of the independent examiner's report
My examination was 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 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 I do not express an audit opinion on the view given by the accounts.

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 to 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.

Mr Rodney Palmer BA CA
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

23rd June 2026

Dalbeattie & District Community
Day Centre for Older People

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	11,334	-	11,334	8,644
Charitable activities	6				
Welfare of Older People		118,885	14,344	133,229	132,032
Other trading activities	4	961	-	961	680
Investment income	5	3,436	-	3,436	3,340
Total		134,616	14,344	148,960	144,696
EXPENDITURE ON					
Charitable activities					
Welfare of Older People		129,119	14,344	143,463	146,455
Governance Costs		900	-	900	900
Total		130,019	14,344	144,363	147,355
NET INCOME/(EXPENDITURE)		4,597	-	4,597	(2,659)
RECONCILIATION OF FUNDS					
Total funds brought forward		76,410	-	76,410	79,069
TOTAL FUNDS CARRIED FORWARD		81,007	-	81,007	76,410

The notes form part of these financial statements

Dalbeattie & District Community
Day Centre for Older People

Balance Sheet
31st March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	11	9,000	-	9,000	8,420
CURRENT ASSETS					
Stocks	12	400	-	400	400
Debtors	13	2,086	-	2,086	-
Cash at bank and in hand		72,577	-	72,577	73,828
		75,063	-	75,063	74,228
CREDITORS					
Amounts falling due within one year	14	(3,056)	-	(3,056)	(6,238)
NET CURRENT ASSETS		72,007	-	72,007	67,990
TOTAL ASSETS LESS CURRENT LIABILITIES		81,007	-	81,007	76,410
NET ASSETS		81,007	-	81,007	76,410
FUNDS	15				
Unrestricted funds				81,007	76,410
TOTAL FUNDS				81,007	76,410

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd June 2026 and were signed on its behalf by:

Robert Murray

R Murray - Trustee

The notes form part of these financial statements

1. GENERAL INFORMATION

The charity is a company limited by guarantee, incorporated in Scotland and is governed by its Memorandum and Articles of Association. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member. The registered office is disclosed on page 1 of the financial statements.

The financial statements relate to Dalbeattie & District Community Day Centre for Older People, an individual entity and the presentation currency used is Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
Cash and bank
Cash and bank comprises 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.

Trade debtors
Trade debtors are amounts due from customers for the sale of services in the ordinary course of business.

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2. ACCOUNTING POLICIES - continued

Financial instruments

Trade debtors are recognised initially at the transaction price and represent the full value of the services charged to customers, including any amounts charged on for third parties.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are presented as non current liabilities.

3. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	2,828	3,045
Other income	8,506	5,599
	11,334	8,644

4. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Fundraising events	961	680

5. INVESTMENT INCOME

	2026	2025
	£	£
Rents received	3,436	3,340

6. INCOME FROM CHARITABLE ACTIVITIES

		2026	2025
	Activity	£	£
Meals	Welfare of Older People	56,392	52,996
Bus fares & hires	Welfare of Older People	844	1,563
Membership fees	Welfare of Older People	385	1,865
Grants	Welfare of Older People	75,608	75,608
		133,229	132,032

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

	2026	2025
	£	£
Dumfries & Galloway Council	62,108	62,108
Dalbeattie Bequest	13,500	13,500
	75,608	75,608

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation - owned assets	2,060	2,123

8. TRUSTEES' REMUNERATION AND BENEFITS

	2026	2025
	£	£
Trustees' salaries	3,000	2,040

Mr R Murray received a taxable honorarium of £2,040 (2024 - £2,040).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2026 nor for the year ended 31st March 2025.

9. STAFF COSTS

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

	2026	2025
General	4	4
Bus Drivers	2	2
	6	6

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,644	-	8,644
Charitable activities			
Welfare of Older People	116,969	15,063	132,032
Other trading activities	680	-	680
Investment income	3,340	-	3,340
Total	129,633	15,063	144,696
EXPENDITURE ON			
Charitable activities			
Welfare of Older People	133,505	12,950	146,455
Governance Costs	900	-	900
Total	134,405	12,950	147,355
NET INCOME/(EXPENDITURE)	(4,772)	2,113	(2,659)

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	2,626	(2,626)	-
Net movement in funds	(2,146)	(513)	(2,659)
RECONCILIATION OF FUNDS			
Total funds brought forward	78,556	513	79,069
TOTAL FUNDS CARRIED FORWARD	76,410	-	76,410

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1st April 2025	21,723	53,940	75,663
Additions	2,640	-	2,640
At 31st March 2026	24,363	53,940	78,303
DEPRECIATION			
At 1st April 2025	17,353	49,890	67,243
Charge for year	1,050	1,010	2,060
At 31st March 2026	18,403	50,900	69,303
NET BOOK VALUE			
At 31st March 2026	5,960	3,040	9,000
At 31st March 2025	4,370	4,050	8,420

12. STOCKS

	2026 £	2025 £
Stocks	400	400

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Other debtors	2,086	-

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	2,156	5,288
Accrued expenses	900	950
	3,056	6,238

15. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	61,410	4,597	66,007
Bus Replacement	15,000	-	15,000
	76,410	4,597	81,007
TOTAL FUNDS	76,410	4,597	81,007

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	134,616	(130,019)	4,597
Restricted funds			
Minibus	14,344	(14,344)	-
TOTAL FUNDS	148,960	(144,363)	4,597

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	63,556	(4,772)	2,626	61,410
Bus Replacement	15,000	-	-	15,000
	78,556	(4,772)	2,626	76,410
Restricted funds				
Minibus	513	2,113	(2,626)	-
TOTAL FUNDS	79,069	(2,659)	-	76,410

continued...

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,633	(134,405)	(4,772)
Restricted funds			
Minibus	15,063	(12,950)	2,113
TOTAL FUNDS	144,696	(147,355)	(2,659)

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2026.

17. FUND DESCRIPTIONS

Bus Replacement
This is a designated fund which the trustees ringfence towards the replacement costs of the minibus.

Minibus
A restricted fund for the operation and upkeep of the minibus.

Hardship
A restricted fund from Dumfries and Galloway Council for additional expenses and providing hot/prepared meals in response to referrals from the social work access team.

Dalbeattie & District Community Day Centre for Older People

Detailed Statement of Financial Activities for the Year Ended 31st March 2026

	2026	2025
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,828	3,045
Other income	8,506	5,599
	11,334	8,644
Other trading activities		
Fundraising events	961	680
Investment income		
Rents received	3,436	3,340
Charitable activities		
Meals	56,392	52,996
Bus fares & hires	844	1,563
Membership fees	385	1,865
Grants	75,608	75,608
	133,229	132,032
Total incoming resources	148,960	144,696
EXPENDITURE		
Charitable activities		
Trustees' salaries	3,000	2,040
Wages	85,919	92,736
Social security	8,506	5,599
Pensions	674	499
Provisions	19,091	18,963
Bus fuel	3,435	3,031
Bus repairs	3,513	4,067
Bus licence & insurance	1,409	1,109
	125,547	128,044
Support costs		
Management		
Insurance	1,188	1,260
Light and heat	9,057	10,006
Telephone	681	682
Postage and stationery	172	233
Sundries	838	655
Repairs & renewals	1,882	1,640
Cleaning	1,967	1,512
	15,785	15,988
Finance		
Bank charges	71	300

This page does not form part of the statutory financial statements

Dalbeattie & District Community
Day Centre for Older People

Detailed Statement of Financial Activities
for the Year Ended 31st March 2026

	2026	2025
	£	£
Finance		
Other		
Plant and machinery	1,050	773
Motor vehicles	1,010	1,350
	2,060	2,123
Governance costs		
Accountancy	900	900
Total resources expended	144,363	147,355
Net income/(expenditure)	4,597	(2,659)

This page does not form part of the statutory financial statements