DB
DC

Dalgety Bay Day Centre

Pentland Rise, Dalgety Bay, KY11 9LY

FINANCIAL STATEMENTS

Year ending 31st March 2026

DB DC

Dalgety Bay Day Centre

Pentland Rise, Dalgety Bay, KY11 9LY

Financial Statements 2025-26
For the period ending 31st March 2026

RECEIPTS

		2026		2025
Fife Council Grant		23,981.00		22,208.76
Lunches	5,965.00		7,030.00	
Outings	620.00		740.00	
Total Member Contributions		6,585.00		7,770.00
Thursday Coffee/Raffle/Gala	335.00		238.00	
Sale of Books	0.00		0.00	
Misc Donations	2,924.00		2,784.55	
Sale of Bus	4,000.00		0.00	
Total Fundraising		7,259.00		3,022.55
Bank Interest	0.00		0.00	
Total Interest		0.00		0.00
TOTAL RECEIPTS		37,825.00		33,001.31

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PAYMENTS

		2026		2025
Coordinator (Wages & Tax)		11,178.92		11,504.69
Training				
Volunteers Expenses				
Total Staff Cost		**11,178.92**		**11,504.69**
Lunches		4,786.97		4,878.19
Outings		1,446.85		1,846.30
Transport		4,300.80		2,938.65
Printing/Stationery/Postage		301.29		233.23
Accounts/Computer costs		755.79		707.98
Entertainment		240.00		
Incidentals		55.00		311.50
Total for Charitable Activites		**11,886.70**		**10,915.85**
Electricity / Water / Gas		2,299.18		2,520.00
Cleaning		1,964.94		847.98
Insurance		1,603.85		1,481.81
Telephone		440.35		417.14
Amenity improvement/Maintenance		4,962.88		2,167.68
Rent		500.00		500.00
Total Property Cost		**11,771.20**		**7,934.61**
TOTAL COSTS		**34,836.82**		**30,355.15**
Annual Provisions				
Depreciation for Bus	4,000.00		4,000.00	
Building delapidations	3,000.00		3,000.00	
		7,000.00		7,000.00
TOTAL COSTS AND PROVISIONS		**41,836.82**		**37,355.15**
Surplus / (deficit)		***-4,011.82***		***-4,353.84***

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STATEMENT OF BALANCES

	2026	2025
GENERAL FUND		
Brought Forward	9,053.02	13,406.86
Surplus / (Deficit)	-4,011.82	-4,353.84
Carried Forward	5,041.20	9,053.02
PROVISIONS		
Bus replacement (see note 1)	14,483.33	10,483.33
Building delapidation (note 2)	39,000.00	36,000.00
	53,483.33	46,483.33
Total funds and Provisions	58,524.53	55,473.10
CASH HELD		
Current a/c	61,848.19	58,579.50
Petty cash	1,115.40	1,348.25
	62,963.59	**59,864.50**
Overpayment of Fife grant	**-5,995.25**	**-5,995.25**
Insurance paid in advance	**1,555.94**	**1,603.85**
	58,524.28	**55,473.10**
Assets purchased - at cost		
Buildings	79,149.00	79,149.00
Equipment	3,000.00	3,000.00
Vehicles	52,516.67	52,516.67
Total	134,665.67	134,665.67
Provisions	53,483.33	46,483.33
NET ASSETS	**81,182.34**	**88,182.34**

NOTE 1 Bus
Purchased in Dec 2024 and life is estimated as 10 years
Cost £52516.67 but a grant was received from National lottery for £20000
Estimated replacement cost is £60000

Note 2 Property Delapidations
The property is esimated to have a life of 25 years.
replacement cost estimated as £75000 therefore a provision of £3000 per annum

Note 3 Adjustment
An adjustment of £63.25 has been made to the petty cash relating to 2024

Note 4 Overpayement of Fife grant.
The Fife grant was paid on 31/03/26 in Advance

Note 5 Insurance
Insurance for 2026/7 was paid in advance.

Approved by the Trustees and signed on their behalf

J Forsyth
John Forsyth, Chairperson

E. Burton
Eve Burton, Treasurer

Dalgety Bay Day Care is a Scottish charity; no. SC 016093 and is grant-aided by Fife Council

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Independent Examiner's Report to the Trustees of Dalgety Bay Day Care Association

I report on the accounts of the charity for the year end 31st March 2025 which are set out in this booklet.

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 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.

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 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 either:

1 which gives me resonable cause to believe that in any material respect the requirements a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations, and b) to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Signed ....

Date 03/06/26

Ewan Rendall MA (HONS)
Address: 5 Downing Point, Dalgety Bay, Fife

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