

Scottish Charity Number : SC039424

Daisy Drop In

Annual Report & Financial Statements

for the year ended 31 March 2026

**Daisy Drop In
Contents
for the year ended 31 March 2025**

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**Daisy Drop In
Trustees' Annual Report
for the year ended 31 March 2025**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference & Administrative Information

Registered Charity Name

Daisy Drop In

Scottish Charity Number

SC039424

Address

Almondbank Centre
Shiel Walk
Craigshill
EH54 5EH

The Trustees

Tracy Laptucha
Karen Quinn
Amanda Tait
Suzanne Paton
Michelle Duffy
Kat McGinney
Maggie Murty

Chairperson

Vice Chairperson

Treasurer

Secretary

Resigned 19/6/25

Resigned 19/6/25

Appointed 19/6/25

Co-ordinator

Elaine Provan

Accountants

Barrie Scott & Co.
Accountants & Tax Advisers
30 Mid Street
Bathgate
West Lothian
EH48 1PT

Structure, Governance & Management

The Charity is a SCIO (Scottish Charitable Incorporated Organisation) which was incorporated on 19 January 2015. The Charity was previously an unincorporated association and was granted charitable status by OSCR on 14 March 2008. It is governed by its constitution.

**Daisy Drop In
Trustees' Annual Report (continued)
for the year ended 31 March 2026**

Appointment of Trustees

The management committee, which meets regularly, and not less than 6 times per calendar year, are the Charity's Trustees. Membership of the management committee is open to all individuals over the age of 18 who wish to further the objectives of the Organisation.

Trustees and office bearers are elected at the Annual General Meeting and there must be a minimum of three trustees. The trustees may co-opt a further three trustees if they consider it to be in the interest of the Charity.

The Trustees are responsible for the strategic direction and governance of the Daisy Drop In, whilst day to day running is delegated to the Co-ordinator who is a paid member of staff. There are also volunteers who assist. The Trustees are aware of their responsibilities for Health and Safety, especially for the children.

Objectives and activities

The Daisy Drop In promotes the advancement of education and community development through their recreational activities, with the object of improving the conditions for the persons for whom the facilities and activities are primarily intended.

Activities

Our activities are all about stimulating parents and carers and their children and encouraging their development in a safe and caring environment, whilst reducing social isolation and building confidence. Activities include messy play, baby sensory, music & rhythm, arts & crafts, baby massage, weaning, well being baby, summer activities, trips and more. Having a Playworker has seen an increase in attendees at our groups/activities.

Achievements & Performance

During the year the Daisy Drop In continued to provide advice and information for parents and carers, running groups and we welcomed many new faces to the Daisy Drop In. The subsidised summer trips were well attended, with buses full and we visited East Links, Calderglen Country Park, Briarlands Farm and Burnt Island.

Financial Review

Our main source of funding comes from Lottery Funding and we received £20,000 October 2024/2025 and £25,000 2025/2026. We also received funding from West Lothian Council of £6,938, net of rent and services charges (£11,600).

Reserves policy

The trustees' policy is to maintain unrestricted reserves at around 6 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the end of the period were £80,940 (2025: £74,441) which is higher than the target range.

Approved by the trustees on 28/7/26 and signed on their behalf by:

.....
Tracy Laptucha
Chairperson

.....
Amanda Tait
Treasurer

Daisy Drop In
Independent examiner's report to the trustees

I report on the accounts of the charity for the year ended 31 March 2026.

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 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 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 :

- 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 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.

Diane Elizabeth Jack
Member of the Institute of Chartered Accountants of Scotland

Barrie Scott & Co
Accountants and Tax Advisers
30 Mid Street
Bathgate
West Lothian
EH48 1PT

31/8/26

Daisy Drop In
Statement of receipts and payments
for the year ended 31 March 2026

	Unrestricted funds £	Restricted funds £	Total Year to 31.3.26 £	Total Year to 31.3.25 £
Receipts				
<i>Receipts from charitable activity</i>				
Donations	-	-	-	-
Grants	28,538	25,595	54,133	58,800
Fundraising	1,573	-	1,573	3,538
Bank interest	724	-	724	851
Total receipts	30,835	25,595	56,430	63,189
<i>Cost of charitable activities</i>				
Expenses for fundraising activities	-	-	-	-
Wages and salaries	10,650	22,444	33,094	34,465
Office expenses	181	866	1,047	1,159
Premises expenses	11,600	-	11,600	11,600
Printing, postage and stationery	231	227	458	438
Activities and trips	1,282	2,308	3,590	2,574
Fees and subscriptions	319	115	434	351
Garden expenses	-	-	-	1,327
Bank charges	73	-	73	71
<i>Governance costs</i>	-	660	660	600
<i>Purchase of fixed assets</i>				
Purchase of equipment	-	-	-	742
Total payments	24,336	26,620	50,956	53,327
Surplus/ (Deficit) for the period	6,499	(1,025)	5,474	9,862
Total funds brought forward	74,441	13,901	88,342	78,480
Total funds carried forward	80,940	12,876	93,816	88,342

The notes on page 6 form an integral part of these accounts.

Daisy Drop In
Statement of balances as at 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	Total at 31.3.26 £	Total at 31.3.25 £
Funds reconciliation					
Bank and cash as at 31 March 2024		74,441	13,901	88,342	78,480
Excess receipts over payments for the year		6,499	(1,025)	5,474	(17,371)
Bank and cash as at 31 March 2025		80,940	12,876	93,816	61,109

Other assets (unrestricted fund)

	Cost £	NBV at 31.3.26 £	NBV at 31.3.25 £
Fixed Assets			
Equipment	9,016	371	582
Current assets (unrestricted fund)			
Debtors		At 31.3.26 £	At 31.3.25 £
		-	-

Liabilities

	Unrestricted funds £	Restricted funds £	At 31.3.26 £	At 31.3.25 £
Taxes and social security costs	-	319	319	354
Accruals	735	-	735	687
	735	319	1,054	1,041

The notes on page 6 form an integral part of these accounts.

Approved by the trustees on 28/7/26 and signed on their behalf by:

.....
Tracy Laptucha
Chairperson

.....
Amanda Tait
Trustee

Daisy Drop In
Notes to the accounts for the year ended 31 March 2026

Note 1 Basis of Accounts

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Note 2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the centre.

Restricted funds

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

£595 was received from West Lothian Council's Disbursement Fund to assist with running costs and travel costs for tripps. £214 was spent during the year. £25,000 was received from the National Lottery Community Fund to be used for wages and general running costs. £13,901 was brought forward from last year and £26,406 was spent.

Note 3

Related party transactions

No remuneration or expenses were paid to trustees.

Note 4 Governance costs

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Independent Examiners' Fee	-	660	660	600

Note 5 Restricted Funds

Restricted Funds					Closing	
	Opening Balance	Receipts	Payments	Transfers	Balance	
National Lottery Community Fund	13,901	25,000	-	26,406	-	12,495
West Lothian Council Disbursement	-	595	-	214	-	381
	13,901	25,595	-	26,620	-	12,876