Company registration number SC292551 (Scotland)

Charity registration number SC020221 (Scotland)

CORONATION DAY CENTRE LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

CORONATION DAY CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Findleton	
	Mrs S M Little	
	Mr I Macpherson	
	H McBurnie	(Appointed 1 April 2026)
	S Hughes	(Appointed 1 April 2026)
	J Downie	(Appointed 1 April 2026)
Secretary	Mrs S M Little	
Senior management	Alisin Boland	
Country of incorporation	United Kingdom (Scotland)	SC292551
Charity registration	Scotland	SC020221
Registered office	Coronation Day Centre Whitson Avenue Stranraer DG9 7AW	
Independent examiner	John Simpson FCA Montpelier Professional (Galloway) Limited 1 Dashwood Square Newton Stewart DG8 6EQ	
Bankers	Bank of Scotland PO Box 17235 Edinburgh EH11 1YA	

CORONATION DAY CENTRE LIMITED

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CORONATION DAY CENTRE LIMITED

CHAIRPERSON'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2026

Continuing in the role of Chairperson I am happy to report that Coronation Centre is constantly making positive strides, not only to the increasing number of members but also to the wider community in general. This is happening thanks to our manager and staff who are constantly working on new ideas to fundraise and promote what our Centre has to offer, this is very often done unpaid in their own time.

Staff training continues to be kept up to date, Kitchen staff and bus driver have all done recent training.

Financial matters are always a struggle, rejections from funding applications are extremely high due to the numbers of charities making applications to the same funders. With so many cutbacks most charities are struggling at the moment. Repairs to our bus was very costly this year and with energy and food costs always on the rise our financial output is always increasing. In April An Easter Fundraiser Dance was held in our Centre.

We now have a hairdresser and a foot care service on offer to our members, both services are well used.

Citizens Advice Bureau is available by appointment, other services on offer are Visibility Scotland, Capability Scotland, and Social Services with Sensory advice.

We continue to work in partnership with other charities, Versus Arthritis provide two volunteers every month to deliver a Tai Chi class. With Alzheimer's Scotland our bus driver takes the men to "Football Memories" and the Men's Shed at Stoneykirk. Our members enjoy a variety of enjoyable activities on offer every week e.g., armchair Pilates, walking groups, crafting, quizzes to name but a few, the evidence and hilarity is captured on our Facebook page.

A Wheelchair rental service has been set up with a grant from Age Scotland, it has already been of benefit to a few people within our wider community.

We had our gazebo set up at the Stranraer Cattle Show raising awareness of what goes on at our Centre along with a bit of tombola fundraising.

Once Again, we arranged a Bonkers Bingo fundraiser in partnership with Woman's Aid, it was held at Stranraer Oyster Festival.

At Christmas we had our Winter Fair, we also had our own Coronation Centre Charity Christmas cards for sale.

Age Scotland rented our meeting room; we aim in the future to make this room available for meetings to other organisations for a small charge.

The Manager and I attend Network meetings with other Centres within our region, we feel that networking with each other will be beneficial to all concerned.

New windows at the front of the building have been fitted along with a new shutter, this was made possible with funding from The Screwfix Foundation.
Our Centre now has a nice new updated website; it is full of information on all the services we offer.

New members have been encouraged to join our Centre thanks to the ongoing success of the speciality two course lunches with entertainment.

The Centre is extremely fortunate to have such a dedicated manager along with her fantastic team and volunteers who make all of the above happen, often in their own time. They continue to amaze me with their level of dedication; our thanks can never be expressed enough to all of them.

Anne Findleton

A. Findleton

.....

Chairperson

Date: 6/10/26

CORONATION DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The principal activity of the charity for the period under review was to provide a central point in Stranraer where elderly persons, and also disabled or disadvantaged members, can come to meet and socialise so that the conditions of life of the aged and disadvantaged in Stranraer and district may be improved, and to provide advice, information, guidance and practical assistance to them without distinction of sex, race, religion or political opinion.

In furtherance of this we will also aim to provide: Adapted transport in order to collect people directly from their homes to bring them to the centre and to return them to their homes at the end of the day, with a travel assistant to help the less able-bodied people. To make available to them the services of a footcare specialist and hairdresser and to provide bathing/showering facilities for their carers to use, where they do not have facilities at home. To provide nutritious food for breakfast and lunch and to help maintain a healthy lifestyle and to provide activities and outings to prevent social isolation.

The policies adopted in furtherance of these objects is to run the Day Centre providing a range of activities for its members and there has been no change in these during the year.

Public benefit

The Trustees have paid due regard to guidance issued by OSCR in deciding what activities the charity should undertake.

Grant making policy

The charity does not distribute grants.

Achievements and performance

Significant activities and achievements against objectives

Please refer to Chairperson's Report

Financial review

The charity had total incoming resources for the year of £279,406, representing a decrease from £375,369 in 2025. The total resources expended amounted to £259,529 for the year as against £298,938 in 2025. The charity had a net surplus for the year of £19,877 (2025: surplus of £76,431).

The principle source of funding for the charity is the Social Services Department of Dumfries & Galloway Council, Foundation Scotland and income from members and the general community.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use or invested in fixed assets should be maintained at a level equivalent to three month's unrestricted expenditure (estimated at £55,000). The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of such reserves was £112,245 at the year end and therefore exceeded the policy.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to make investments which the Trustees see fit in the furtherance of the objectives of the charity.

Major risks
The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods
The Centre remains committed to expanding its services and support to our local community. We launched our wheelchair rental service this past year. The initiative is operating steadily, providing an essential mobility resource to the local community.

While our initial grant applications to upgrade the personal care room were unsuccessful, modernising this space remains a priority. We are actively seeking appropriate grant opportunities to update our medic bath. Despite these funding challenges, our wellbeing services remain active; our hairdressing service operates weekly, and a specialist footcare clinic runs on an eight-week rotation.

Our long-term objective is to firmly establish the Centre as a vibrant, multi-service community hub. Over the past year, we successfully established meaningful intergenerational work with two local primary schools with plans for this to continue and we continue to host monthly advice sessions from various external organisations.

Our members are kept fully up to date with a monthly newsletter advising of activities, day to day running of the Centre and any upcoming fundraising event.

Structure, governance and management
The charity is a limited company limited by guarantee on 2 November 2005 and recognised as a Scottish Charity. The charity is governed by its Memorandum and Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs A Findleton	
Mrs S M Little	
Mrs G Suter	(Resigned 1 April 2026)
Mr I Macpherson	
Mrs J Munro	(Resigned 1 April 2026)
H McBurnie	(Appointed 1 April 2026)
S Hughes	(Appointed 1 April 2026)
J Downie	(Appointed 1 April 2026)

Recruitment and appointment of trustees
The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association the chairman of the trustees is nominated by the trustees. No person shall be admitted a Member of the Company unless approved by the trustees. Every person who wishes to become a member shall deliver to the company an application for membership in such form as the chairman require executed by him.
None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

To facilitate effective operations the manager, Alisin Boland, has been delegated authority for operational matters.

The trustees are invited to the Board by the Current Directors after assessing the potential contribution the individual could make to the organisation. New trustees are briefed on the operations of the charity and their duties under charity and company law.

The Trustees' report was approved by the Board of Trustees.

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Mrs A Findleton

Trustee

Date: 6/10/26

CORONATION DAY CENTRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees, who are also the directors of Coronation Day Centre Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CORONATION DAY CENTRE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CORONATION DAY CENTRE LIMITED

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 7 to 20.

Respective responsibilities of Trustees and examiner

The charity trustees (who are also the directors of Coronation Day Centre Limited for the purposes of company law) are responsible for the preparation of the financial statements 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)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

Since the charity has prepared its financial statements on an accruals basis and is also registered in Scotland, the independent examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

J Simpson

John Simpson FCA
Chartered Accountants Ireland
Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ
Date: 21/10/26

CORONATION DAY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	3	53,044	78,124	131,168	126,072	82,934	209,006
Charitable activities	4	129,778	-	129,778	151,329	-	151,329
Other trading activities	5	17,030	-	17,030	13,509	-	13,509
Investments	6	1,430	-	1,430	1,525	-	1,525
Total income		201,282	78,124	279,406	292,435	82,934	375,369
Expenditure on:							
Charitable activities	7	185,312	74,217	259,529	226,903	72,035	298,938
Total expenditure		185,312	74,217	259,529	226,903	72,035	298,938
Net income		15,970	3,907	19,877	65,532	10,899	76,431
Transfers between funds		620	(620)	-	11,712	(11,712)	-
Net movement in funds	9	16,590	3,287	19,877	77,244	(813)	76,431
Reconciliation of funds:							
Fund balances at 1 April 2025		159,469	21,697	181,166	82,225	22,510	104,735
Fund balances at 31 March 2026		176,059	24,984	201,043	159,469	21,697	181,166

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CORONATION DAY CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	**13**		21,814		26,419
Current assets					
Debtors	**14**	1,221		2,659	
Cash at bank and in hand		186,296		189,671	
		187,517		192,330	
Creditors: amounts falling due within one year	**15**	(8,288)		(37,583)	
Net current assets			179,229		154,747
Total assets less current liabilities			201,043		181,166
The funds of the charity					
Restricted income funds	**17**		24,984		21,697
Unrestricted funds	**18**		176,059		159,469
			201,043		181,166

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on .....

A Findleton

Mrs A Findleton
Trustee

S M Little

Mrs S M Little
Trustee

1 Accounting policies

Charity information
Coronation Day Centre Limited is a private company limited by guarantee incorporated in Scotland. The registered office is Coronation Day Centre, Whitson Avenue, Stranraer, DG9 7AW.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% straight line
Plant and equipment	20% on reducing balance
Motor vehicles	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026	Restricted funds 2026	Total 2026	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£	£	£
Donations and gifts	25,171	-	25,171	71,434	-	71,434
Grants	25,000	78,124	103,124	53,000	82,934	135,934
Membership fees	2,873	-	2,873	1,638	-	1,638
	53,044	78,124	131,168	126,072	82,934	209,006

3 Income from donations and legacies (Continued)

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Grants						
Garfield Weston	25,000	-	25,000	-	-	-
Hugh Fraser Foundation	-	5,000	5,000	-	5,000	5,000
Scottish Government (fuel duty rebate)	-	2,666	2,666	-	3,084	3,084
NHS Endowment Fund	-	14,898	14,898	-	14,898	14,898
National Lottery	-	-	-	-	11,712	11,712
Sainsburys Good Food	-	-	-	-	500	500
Screwfix	-	5,000	5,000	-	-	-
D&GC - meals on wheels	-	-	-	-	15,000	15,000
Clothworkers Foundation	-	-	-	-	2,800	2,800
Kilgallioch Wind Farm	-	28,940	28,940	-	28,940	28,940
Age Scotland	-	620	620	-	1,000	1,000
Wood Foundation	-	-	-	3,000	-	3,000
Anton Jurgens Charitable Trust	-	8,000	8,000	-	-	-
Christina Mary Hendrie Trust	-	2,000	2,000	-	-	-
The AMW Charitable Trust	-	1,000	1,000	-	-	-
Postcode Lottery	-	10,000	10,000	50,000	-	50,000
	25,000	78,124	103,124	53,000	82,934	135,934

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Running of centre		
Meal income	40,852	62,403
Services provided under contract	88,926	88,926
	129,778	151,329

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	17,015	13,509
Wheelchair hire	15	-
Other trading activities	17,030	13,509

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,430	1,525

7 Expenditure on charitable activities

	Running of centre 2026 £	Running of centre 2025 £
Direct costs		
Staff costs	134,724	177,148
Repairs & renewals	10,705	10,140
Insurance	7,161	8,426
Heat & light	24,976	31,109
Travel costs	9,097	11,031
Provisions	44,593	33,715
Water rates	2,505	1,403
Fundraising	363	597
Activity & trip costs	11,043	8,687
	245,167	282,256
Share of support and governance costs (see note 8)		
Support	11,086	14,168
Governance	3,276	2,514
	259,529	298,938
Analysis by fund		
Unrestricted funds	185,312	226,903
Restricted funds	74,217	72,035
	259,529	298,938

8 Support costs allocated to activities

	Running of centre 2026 £	Total 2025 £
Depreciation	5,455	6,960
Telephone & TV costs	2,475	5,005
Postage, stationery & advertising	1,455	2,043
Sundry	1,702	160
Governance	3,276	2,514
	14,363	16,682

8 Support costs allocated to activities (Continued)

Governance costs comprise:	2026 £	2025 £
Accountancy	3,276	2,514
	3,276	2,514

9 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,276	2,514
Depreciation of owned tangible fixed assets	5,455	6,960

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Included in insurance costs is a premium relating to trustee liability insurance.

During the year no trustees were reimbursed for travelling and other expenses necessary to carry out their trusteeship. (2025: £NIL).

No donations were made to the charity by the Trustees in the year (2025: £NIL).

11 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	8	9

Employment costs	2026 £	2025 £
Wages and salaries	125,659	167,208
Social security costs	6,163	7,007
Other pension costs	2,902	2,933
	134,724	177,148

There were no employees whose annual remuneration was more than £60,000.

11 Employees

(Continued)

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

The Manager and the Trustees are considered the Key Management Personnel. The remuneration paid for the year was £37,957 (2025: £36,143).

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Leasehold land and buildings	Plant and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2025	37,436	58,990	34,137	130,563
Additions	-	850	-	850
At 31 March 2026	37,436	59,840	34,137	131,413
Depreciation and impairment				
At 1 April 2025	37,435	41,894	24,815	104,144
Depreciation charged in the year	1	3,590	1,864	5,455
At 31 March 2026	37,436	45,484	26,679	109,599
Carrying amount				
At 31 March 2026	-	14,356	7,458	21,814
At 31 March 2025	1	17,096	9,322	26,419

14 Debtors

Amounts falling due within one year:	2026	2025
	£	£
Trade debtors	-	400
Prepayments and accrued income	1,221	2,259
	1,221	2,659

15 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other taxation and social security	2,926	2,263
Trade creditors	3,442	8,820
Other creditors	-	25,000
Accruals and deferred income	1,920	1,500
	8,288	37,583

16 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	2,902	2,933

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
	-	-	-	-	-
NHS Endowment	3,294	14,898	(18,006)	-	186
Screwfix	-	5,000	(5,000)	-	-
Hugh Fraser Foundation	-	5,000	(5,000)	-	-
Anton Jurgens Charitable Trust	-	8,000	(8,000)	-	-
Christina Mary Hendrie Trust	-	2,000	(2,000)	-	-
Postcode Lottery	-	10,000	(10,000)	-	-
The AMW Charitable Trust	-	1,000	(1,000)	-	-
Scottish Government	-	2,666	(2,666)	-	-
Foundation Scotland - Kilgallioch	18,403	28,940	(22,545)	-	24,798
Age Scotland	-	620	-	(620)	-
	21,697	78,124	(74,217)	(620)	24,984

17 Restricted funds

(Continued)

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Hugh Fraser Foundation	-	5,000	(5,000)	-	-
NHS Endowment Fund	1,416	14,898	(13,020)	-	3,294
National Lottery	-	11,712	-	(11,712)	-
Sainsburys Good Food	-	500	(500)	-	-
D&G Council - Meals on Wheels	-	15,000	(15,000)	-	-
Scottish Government	-	3,084	(3,084)	-	-
Foundation Scotland - Kilgallioch	21,094	28,940	(31,631)	-	18,403
Clothworkers Foundation	-	2,800	(2,800)	-	-
Age Scotland	-	1,000	(1,000)	-	-
	22,510	82,934	(72,035)	(11,712)	21,697

The NHS Endowment Fund was awarded to facilitate the enhancement and expansion of the day centre services (final).

The Screwfix grant was to help with replacing windows and shutters.

The Hugh Fraser Foundation grant was to help with salaries.

The Anton Jurgens Charitable Trust grant was to help with running costs.

The Christina Mary Hendrie Trust grant was to help with running costs.

The Postcode Lottery grant was to help with running costs/salaries.

The AMW Charitable Trust grant was to help with running costs.

The Scottish Government grant of £2,665.74 was to help with minibus mileage.

Foundation Scotland - Kilgallioch grant of £86,820 was awarded over 3 years to help towards continuing to provide meals for elderly and vulnerable members of the community of Stranraer and district (final).

Age Scotland grant of £620 was to purchase 2 wheelchairs. The transfer related to capital expenditure during the year.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Redundancy provision	20,000	-	-	22,000	42,000
General funds	139,469	201,282	(185,312)	(21,380)	134,059
	159,469	201,282	(185,312)	620	176,059

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Redundancy provision	20,000	-	-	-	20,000
General funds	62,225	292,435	(226,903)	11,712	139,469
	82,225	292,435	(226,903)	11,712	159,469

Previously the directors set up a designated fund to allow for any possible redundancy costs. The directors currently believe the possibility of having to make redundancies is remote.

19 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	21,814	-	21,814
Current assets/(liabilities)	154,245	24,984	179,229
	176,059	24,984	201,043

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	26,419	-	26,419
Current assets/(liabilities)	133,050	21,697	154,747
	159,469	21,697	181,166

20 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).