Charity registration number SC052532 (Scotland)

DUNBAR DAY CENTRE SCIO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

GREAVES WEST & AYRE
CHARTERED ACCOUNTANTS

Quality Advice • Quality Service

DUNBAR DAY CENTRE SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jacqueline Bell Keith Mills Alyson Lanfear Ronald Tinkler Catherine Middleton Findlay Janet Ainslie	 (Appointed 2 September 2025)
Charity registration	Scotland	SC052532
Principal address	Bakerscroft Westgate Dunbar East Lothian EH42 1JL	
Independent examiner	David Renton BA FCCA Greaves West & Ayre 8 St. Ann's Place EH41 4BS Haddington East Lothian	

DUNBAR DAY CENTRE SCIO

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 19

DUNBAR DAY CENTRE SCIO

TRUSTEES' 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 Day Centre's governing document, 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 objects of the Dunbar Day Centre SCIO (Day Centre) are the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended and the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

It aims to promote the community care and welfare of older people in the district of Dunbar by providing suitable facilities for care, social activities, recreation, guidance and advice including the provision of trained staff and by encouraging the raising of funds and sponsorship for these purposes.

Public benefit

In considering the operation, achievements and performance and finances of the Day Centre, the Trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and guidance provided by the Office of the Scottish Charity Regulator.

The Trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the Day Centre should undertake.

DUNBAR DAY CENTRE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Achievements and performance

Achievements are many and varied and can be summarised as follows:

- Following 2 years of significant change the Day Centre was able to enjoy a year of relative stability in terms of operations and employees;
- It has been possible to maintain the number of centre-based members (service users) so that the centre is almost at maximum capacity all 5 days each week;
- Outreach support is at its highest level and again is at maximum availability;
- The Day Centre Minibus continues to provide improved travel arrangements for members travelling to/from the centre and extends the service offering for external trips/visits which have been well received;
- Successful application for additional government funding to continue to develop Outreach services;
- Funded by a locally sourced grant, there was a significant programme of Office refurbishment and IT upgrades;
- Continued support for employees to undertake appropriate professional qualifications and relevant job-related training has been successful and well received;
- Review and update of Risk Register commenced and is ongoing by Trustees;
- A focus on continued efforts to source smaller local grants/financial support has been successful in enhancing members experiences with the Day Centre e.g. Beach Wheelchairs on a visit to North Berwick;
- The holiday year for all employees was changed to align with the calendar year rather than the tax year. This ensures that we will avoid the situation of "2 Easters" falling in a single holiday year;
- Financial information, financial controls and general day to day management have benefitted from continued experience with Xero accounting package;
- There was a successful resolution to a long-term issue related to costs of energy supply;
- The Day Centre continues to improve its relationships with other community groups, third sector organisations, local and regional council officials and other relevant bodies to ensure it is recognised at being at the heart of our community; and
- 2026 will be the 50th anniversary of the Dunbar Day Centre.

Financial review

Total income for the year amounted to £255,442 (2025: £227,704) of which £192,137 (2025: £167,128) came by way of grants, donations and legacies, for which the Trustees are immensely grateful. Total expenditure was £236,253 (2025: £205,256) resulting in an overall surplus for the year of £19,189 (2025: £22,448 surplus). Comprising an unrestricted general funds surplus, before any transfers between funds of £23,415 (2025: £26,466 surplus) and a restricted funds deficit of £4,226 (2025: £4,018 deficit).

The balance of unrestricted general funds as at 31 March 2026 was £141,270 (2025: £117,855), with the unrestricted designated fund recording a closing balance of £75,000 (2025: £75,000) and the restricted fund showing a balance of £1,949 (2025: £6,175).

Reserves policy

It is the policy of the Day Centre that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Day Centre's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The principal risk facing the Day Centre is the loss of funding. All reserves are regularly monitored by the Trustees to ensure that sufficient funds are held to cover likely eventualities.

Plans for future periods

The Trustees will continue to develop the services of the Day Centre.

Structure, governance and management

The organisation Dunbar Day Centre was registered as a Scottish Charity (No. SC009349) on the 23 June 1977. With effect from the 1 April 2024 the running of the organisation and its assets were passed to a Scottish Charitable Incorporated Organisation, Dunbar Day Centre SCIO (No. SC052532).

The Trustees who served during the year and up to the date of signature of the financial statements were:

Jacqueline Bell
Keith Mills
Alyson Lanfear
Ronald Tinkler
Catherine Middleton Findlay
Janet Ainslie (Appointed 2 September 2025)

Organisational structure

The organisation is governed by a Management Committee (Trustees) made up from nominated members of the local community. All Trustees are volunteers.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in Scotland 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 Day Centre and of the incoming resources and application of resources of the Day Centre 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;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Day Centre will continue in operation.

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

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

Ronald Tinkler
Trustee

5 June 2026

Catherine Middleton Findlay
Trustee

Catherine Middleton Findlay

DUNBAR DAY CENTRE SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNBAR DAY CENTRE SCIO

I report on the financial statements of the Day Centre for the year ended 31 March 2026, which are set out on pages 6 to 19.

Respective responsibilities of Trustees and examiner
The Day Centre's Trustees 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 Day Centre Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 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
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.

D Renton

David Renton BA FCCA

Greaves West & Ayre
8 St. Ann's Place
EH41 4BS
Haddington
East Lothian
5 June 2026

DUNBAR DAY CENTRE SCIO

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year	**Notes**	**Unrestricted funds general 2026 £**	**Unrestricted funds designated 2026 £**	**Restricted funds 2026 £**	**Total 2026 £**	**Total 2025 £**
Income from:						
Donations and legacies	3	180,631	-	11,506	192,137	167,128
Charitable activities	4	60,076	-	-	60,076	54,676
Other trading activities	5	1,152	-	-	1,152	3,288
Investments	6	2,077	-	-	2,077	2,612
Total income		243,936	-	11,506	255,442	227,704
Expenditure on:						
Charitable activities	7	220,521	-	15,732	236,253	205,256
Total expenditure		220,521	-	15,732	236,253	205,256
Net income/(expenditure)		23,415	-	(4,226)	19,189	22,448
Net movement in funds		23,415	-	(4,226)	19,189	22,448
Reconciliation of funds:						
Fund balances at 1 April 2025		117,855	75,000	6,175	199,030	176,582
Fund balances at 31 March 2026		141,270	75,000	1,949	218,219	199,030

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

DUNBAR DAY CENTRE SCIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:					
Donations and legacies	3	163,128	-	4,000	167,128
Charitable activities	4	54,676	-	-	54,676
Other trading activities	5	3,288	-	-	3,288
Investments	6	2,612	-	-	2,612
Total income		223,704	-	4,000	227,704
Expenditure on:					
Charitable activities	7	197,238	-	8,018	205,256
Total expenditure		197,238	-	8,018	205,256
Net income/(expenditure)		26,466	-	(4,018)	22,448
Transfers between funds		20,024	-	(20,024)	-
Net movement in funds		46,490	-	(24,042)	22,448
Reconciliation of funds:					
Fund balances at 1 April 2024		71,365	75,000	30,217	176,582
Fund balances at 31 March 2025		117,855	75,000	6,175	199,030

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

DUNBAR DAY CENTRE SCIO

BALANCE SHEET

AS AT 31 MARCH 2026

		2026		2025	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**13**		34,370		45,060
Current assets					
Debtors	**14**	6,400		4,704	
Cash at bank and in hand		212,694		192,762	
		219,094		197,466	
Creditors: amounts falling due within one year	**15**	(15,515)		(15,600)	
Net current assets			203,579		181,866
Total assets less current liabilities			237,949		226,926
Creditors: amounts falling due after more than one year	**16**		(19,730)		(27,896)
Net assets			218,219		199,030
The funds of the Day Centre					
Restricted income funds	**18**		1,949		6,175
Unrestricted funds - general			141,270		117,855
Unrestricted funds - designated	**19**		75,000		75,000
			218,219		199,030

The financial statements were approved by the Trustees on 5 June 2026

Ronald Tinkler
Trustee

Catherine Middleton Findlay
Trustee

Catherine Middleton Findlay

1 Accounting policies

Charity information

Dunbar Day Centre SCIO (Day Centre) is a Scottish Charitable Incorporated Organisation registered with the Office of the Scottish Charity Regulator (OSCR), number SC052532. The registered office is Bakerscroft, Westgate, Dunbar, East Lothian, EH42 1JL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Day Centre's governing document, 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 Day Centre is a Public Benefit Entity as defined by FRS 102.

The Day Centre 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 Day Centre. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. 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 Day Centre 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

1.4 Income

Income is recognised when the Day Centre 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 Day Centre 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 Day Centre 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.

Grants are recognised when the Day Centre has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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:

Fixtures and fittings	15% reducing balance
Computers	33% straight line
Motor vehicles	25% 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 Day Centre 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 Day Centre 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 Day Centre's balance sheet when the Day Centre 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.

1 Accounting policies **(Continued)**

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.

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 Day Centre'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 Day Centre 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.

1.12 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

2 Critical accounting estimates and judgements

In the application of the Day Centre'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 £
Grants - East Lothian Council	167,986	-	167,986	162,448	-	162,448
Other	12,645	11,506	24,151	680	4,000	4,680
	180,631	11,506	192,137	163,128	4,000	167,128

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable activities		
Members contributions	58,081	51,753
Rental income	1,995	2,923
	60,076	54,676

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising	1,152	3,288

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	2,077	2,612

7 Expenditure on charitable activities

	Charitable activites 2026 £	Charitable activites 2025 £
Direct costs		
Staff costs	153,607	134,279
Vehicle and travel costs	10,531	20,401
Group activities	2,997	2,704
Meal expenses	15,124	11,131
	182,259	168,515
Share of support and governance costs (see note 8)		
Support	53,994	36,741
	236,253	205,256
Analysis by fund		
Unrestricted funds - general	220,521	197,238
Restricted funds	15,732	8,018
	236,253	205,256

8 Support costs allocated to activities

	2026	2025
	£	£
Depreciation	12,072	15,061
Heat, light and rates	2,277	(112)
Repairs and upkeep	20,980	7,187
Insurance	1,837	2,764
Telephone	1,144	1,103
Stationery, post and advertising	1,479	1,117
Registration, professional fees and training	193	125
Subscriptions and licences	3,994	1,370
Accountancy	6,890	5,659
Bank charges	583	305
Sundry	1,139	864
Lease interest	1,406	1,298
	53,994	36,741
Analysed between:		
Charitable activites	53,994	36,741

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration (2025: £Nil) or benefits (2025: £Nil) from the Day Centre during the year.

10 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
	10	9

Employment costs	2026	2025
	£	£
Wages and salaries	149,674	131,693
Other pension costs	3,933	2,586
	153,607	134,279

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

11 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	3,933	2,586

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

12 Taxation

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

13 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2025	4,788	6,084	49,249	60,121
Additions	1,382	-	-	1,382
At 31 March 2026	6,170	6,084	49,249	61,503
Depreciation and impairment				
At 1 April 2025	718	2,034	12,309	15,061
Depreciation charged in the year	812	2,020	9,240	12,072
At 31 March 2026	1,530	4,054	21,549	27,133
Carrying amount				
At 31 March 2026	4,640	2,030	27,700	34,370
At 31 March 2025	4,070	4,050	36,940	45,060

14 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Other debtors	3,073	2,800
Prepayments and accrued income	3,327	1,904
	6,400	4,704

15 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Obligations under finance leases	17	8,166	7,795
Trade creditors		7,349	7,805
		15,515	15,600

16 Creditors: amounts falling due after more than one year

	Notes	2026 £	2025 £
Obligations under finance leases	17	19,730	27,896

17 Finance lease obligations

Future minimum lease payments due under finance leases:

	2026 £	2025 £
Within one year	8,166	7,795
Within two and five years	19,730	27,896
	27,896	35,691

18 Restricted funds

The restricted funds of the Day Centre comprise the unexpended balances of donations and grants held on trust for specific purpose:

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Blythe Trust	6,175	-	(6,175)	-	-
Co-op - Grant towards outside furniture	-	125	-	-	125
Dunbar Community Council - Beach wheelchair outings	-	759	(281)	-	478
Dunbar Baptist Church - outside painting	-	500	(500)	-	-
Tyne & Esk - office refurbishment	-	8,461	(8,295)	-	166
Dunbar Community Council - Local priorities grant	-	1,661	(481)	-	1,180
	6,175	11,506	(15,732)	-	1,949

DUNBAR DAY CENTRE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

18 Restricted funds **(Continued)**

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Local Development Fund	-	4,000	-	(4,000)	-
Leisure Account	15,217	-	(3,981)	(11,236)	-
Blythe Trust	15,000	-	(4,037)	(4,788)	6,175
	30,217	4,000	(8,018)	(20,024)	6,175

The purpose of the restricted funds are as follows:

Blythe Trust - this represents funds awarded to pay for replacement chairs and internal painting.

Co-op - this is a grant towards outside furniture.

Dunbar Community Council - this is grant funding for beach wheelchair outings.

Dunbar Baptist Church - this is a donation towards cost of outside painting.

East Lothian Council Tyne and Esk - this is funding for office refurbishment.

Dunbar Community Council, Local Priorities Grant - this is a grant for the acquisition of two new freezers.

19 Unrestricted funds - designated

The income funds of the Day Centre incudes the following designated funds which have been set aside out of unrestricted finds by the Trustees for specific purposes:

	At 1 April 2025 £	At 31 March 2026 £
Operating Cost Reserve	75,000	75,000

Previous year:	At 1 April 2024 £	At 31 March 2025 £
Operating Cost Reserve	75,000	75,000

19 Unrestricted funds - designated **(Continued)**

Following discussions amongst the Trustees, it was agreed that the Day Centre should designate some of its unrestricted general funds for the following described purpose:

Operating Cost Reserve - this represent the trustees' estimate of resources which should be set aside to cover operating cost for six months in the event that external funding were to cease.

It was agreed at the April 2026 Trustee meeting that the Operating Cost Reserve should be increased to £125,000 and this was made effective on 11 May 2026.

20 Unrestricted funds

The unrestricted funds of the Day Centre 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.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	117,855	243,936	(220,521)	-	141,270

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	71,365	223,704	(197,238)	20,024	117,855

21 Analysis of net assets between funds

	Unrestricted funds general 2026	Unrestricted funds designated 2026	Restricted funds 2026	Total 2026
	£	£	£	£
At 31 March 2026:				
Tangible assets	33,190	-	1,180	34,370
Current assets/(liabilities)	127,810	75,000	769	203,579
Long term liabilities	(19,730)	-	-	(19,730)
	141,270	75,000	1,949	218,219

DUNBAR DAY CENTRE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

21 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	45,060	-	-	45,060
Current assets/(liabilities)	100,691	75,000	6,175	181,866
Long term liabilities	(27,896)	-	-	(27,896)
	117,855	75,000	6,175	199,030

22 Related party transactions

There were no disclosable related party transactions during the year (2025: None).