Company registration number: SC371304
Charity registration number: SC000156

THE LAURANDY CENTRE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

The Laurandy Centre
Contents

	Page
Trustees' Report	1—4
Independent Examiner's Report	5
Statement of Financial Activities (including Income and Expenditure Account)	6
Comparative Statement of Financial Activities (including Income and Expenditure Account)	7
Balance Sheet	8
Notes to the Financial Statements	9—14
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities (including Income and Expenditure Account)	15—16

The Laurandy Centre
Company No. SC371304
Trustees' Report For The Year Ended 31 March 2026

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

Objectives and Activities

Aims and Objectives

The company has been formed to promote the relief of the elderly, the sick and the disabled within Wick and East Caithness in any manner which is now or hereafter deemed by law to be charitable but in particular by the provision of a day care centre.

The centre supports with a variety of health and social care issues through staff monitoring of health. This may involve consultation with other health and wellbeing services on a daily basis. The centre actively signposts to other appropriate health and community care support options. This can assist in the prevention of deteriorating health.
Improve issues around the home, support the family, our daily support can assist in the prevention of hospital admission and referrals shall be needs assessed prior to attending by NHS staff.

Significant Activities

An initial meeting when information can be provided and discussed about our service. Individuals can communicate, guide, and agree their care support in confidence with or without assistance to achieve the best outcomes for their aspirations. Day support Monday to Friday in a day centre designed for individual comfort and support. Transport in the minibus for those who need additional help. Escort support. Agreed home support to assist attendance when health needs develop. A meal delivered to home if unfit through ill health to attend the centre. Assistance with personal care such as showering and toileting by experienced and trained staff. A nutritious main meal, snacks, and drinks. Assistance with health care and contacts to health care agencies such as the nurse or GP. Assistance with dietary requirements such as special diets. Assistance with administering medication. Activities designed to support maintaining independence with the social fun aspect. Person centred activities of your choice such as music, crafts, and outings in Centre Car. Trained care staff to deal with concerns. Staff to access information on your behalf. Visiting health care specialists.

Public Benefit

The trustees have given due regard to the Office of the Scottish Charity Regulator (OSCR)'s guidance on public benefit

Achievements and Performance

Main Achievements

Statistics -
Available spaces - 6312
Allocated spaces - 5222
Occupied spaces - 4176
Emergency admissions - 5
Falls - 13
Left service - 20
New attendance - 17
On the 31st March 2026 - 85% of individuals attending the Centre have a diagnosis of dementia.

Repairs/renewals/improvements completed:
Intruder alarm serviced
Fixed Mains Inspection
Fire Detection and Fire Alarm System Inspection completed.
Lo emergency Inspected.
Gas boiler serviced and replacement parts fitted
PAT Testing completed.
Fire extinguishers serviced and replaced
Upgraded 5 windows.
Modification of existing toilet facilities to provide an integrated handwashing sink
Upgraded lounge chairs x4
Maintenance carried out on hand rail at front of building
Improvement to storage facilities with purchase of shelving units x4
LOLER inspection.
Upgraded infection control floor cleaning equipment.
Upgraded outside lighting x10
RCD Units x2 installed

...CONTINUED

Main Achievements - continued

Health and safety audit carried out by Citation. Compliance was high and no areas for improvement were identified.

Funding
The community continue to support the Laurandy with various donations and fundraising efforts. Many families forward funeral donations to us on a regular basis, which is a truly kind gesture particularly at such a sad time. Businesses, Clubs and Associations have also shown kindness in their support such as The Highland Council Tuck Shop, Subsea 7 and YPI.

Care Inspectorate
The Care Inspector was readily available to answer questions. Our last inspection was in March 2019, where we received a grade 6, excellent for focus area Care and Support for Leadership and Management. The Care Inspectorate Scrutiny Assessment Tool has rated the Laurandy Centre at 2, which is level Low.

Training
Training was undertaken in the following areas - Food Hygiene, Medication Handling in Health and Social Care, CPR Awareness, Level 2 The Principles of Dementia Care module, Emergency First Aid at Work, Dual Sensory Training, Falls Prevention, Fire Extinguisher Use, Fire Safety Awareness, Fire Marshall, Hand Hygiene, Infection Control, Personal Emergency Evacuation Plan (PEEP) Awareness and Moving and Handling.

Stakeholders
Health Care staff support and work closely with the Centre staff very successfully. Regular contact with Social Work with any concerns regarding the service user's health and wellbeing. District Nurses, Sight and Hearing, Social Work, Community Physiotherapists, Psychiatrists, Podiatry, Occupational Therapists and Community Psychiatric Nurses all attend the Centre as part of the care of individuals.

Networking
The centre is a member of Scottish Care, Age Scotland, The Community Transport Association, The Third Sector Interface as well as local groups and is registered with the ICO under Data Protection. The Laurandy Centre has worked with many organisations for support and information for enhanced service delivery. Citation are commissioned to provide Health and Safety and HR support to the centre. James Cameron CA, Cameron Consulting (Scotland) Ltd is the charity's accountant.

Financial Review

Financial Position

The financial position at the end of the year is total income of £413,112 (2025 - £391,024) and total expenditure of £392,565 (2025 - £381,294) resulting in a surplus of £20,547 (2025 - £9,730) in the year.

Some of the surplus was due to additional unplanned funding received for the Garden Project and kind general donations. The intention is to spend this surplus in the near to short term.

Our Reserves Policy is to ensure we hold enough funds to cover at least 12 months unrestricted net expenditure. At the end of the year we had £217,639 (2025 - £194,289) in unrestricted reserves which comfortably complies with this policy.

The trustees therefore do not have any uncertainties about the charity's ability to continue as a going concern.

Structure, Governance and Management

Governance

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.
The methods used to recruit and appoint new charity trustees are identified in the Memorandum and Articles of Association.
The company was registered as a charity on 5 July 1985 and became incorporated on 18 January 2010 as a company limited by guarantee. Trustees are also members of the management committee, the latter body being responsible for the day to day running of the company.
As the charity is a regulated care service the trustees are responsible for ensuring a qualified manager is designated to oversee the day to day running of the service. Tracy MacKay is the Manager. Margaret Allan is Advisor to the Manager.

Reference and Administrative Details

Trustees

Mr Peter Macauslan
Ms Gina Johnston
Mr Allan Tait
Mrs Catherine Sapalski
Mrs Margaret Ross

Charity Number

SC000156

Company Number

SC371304

Principal Address

Unit 33
Airport Industrial Estate
Wick
KW1 4QS

Independent Examiner

James Cameron Chartered Accountant
Cameron Consulting (Scotland) Ltd
Chartered Accountants
7 Poles Road
Dornoch
IV25 3HP

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Margaret Ross

Mrs Margaret Ross

Trustee
Date

25.09.2026.

The Laurandy Centre
Independent Examiner's Report to the Trustees of The Laurandy Centre
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

In the course of my examination, no matter has come to my attention

- 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
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

James Cameron

James Cameron Chartered Accountant
Date 28/09/2026
Cameron Consulting (Scotland) Ltd
Chartered Accountants
7 Poles Road
Dornoch
IV25 3HP

The Laurandy Centre
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	19,305	750	20,055	11,499
Charitable activities:					
Day Care Centre		2,958	388,380	391,338	377,371
Investments	4	1,719	-	1,719	2,154
		23,982	389,130	413,112	391,024
EXPENDITURE ON:					
Charitable activities:	6				
Day Care Centre		-	(392,565)	(392,565)	(381,294)
NET INCOME		23,982	(3,435)	20,547	9,730
Transfers between funds	15	(632)	632	-	-
NET MOVEMENT IN FUNDS		23,350	(2,803)	20,547	9,730
RECONCILIATION OF FUNDS:					
Total funds brought forward		194,289	12,968	207,257	197,527
TOTAL FUNDS CARRIED FORWARD	15	217,639	10,165	227,804	207,257

The notes on pages 9 to 14 form part of these financial statements.

The Laurandy Centre
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	9,236	2,263	11,499
Charitable activities:				
Day Care Centre		2,291	375,080	377,371
Investments	4	2,154	-	2,154
		13,681	377,343	391,024
EXPENDITURE ON:				
Charitable activities:	6			
Day Care Centre		-	(381,294)	(381,294)
NET INCOME		13,681	(3,951)	9,730
NET MOVEMENT IN FUNDS		13,681	(3,951)	9,730
RECONCILIATION OF FUNDS:				
Total funds brought forward		180,608	16,919	197,527
TOTAL FUNDS CARRIED FORWARD	15	194,289	12,968	207,257

The notes on pages 9 to 14 form part of these financial statements.

The Laurandy Centre
Balance Sheet
As At 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11	17,910	-	17,910	23,880
		17,910	-	17,910	23,880
CURRENT ASSETS					
Debtors	12	8,015	-	8,015	6,824
Cash at bank and in hand		194,389	10,165	204,554	179,308
		202,404	10,165	212,569	186,132
Creditors: Amounts Falling Due Within One Year	13	(2,675)	-	(2,675)	(2,755)
NET CURRENT ASSETS (LIABILITIES)		199,729	10,165	209,894	183,377
TOTAL ASSETS LESS CURRENT LIABILITIES		217,639	10,165	227,804	207,257
NET ASSETS		217,639	10,165	227,804	207,257
FUNDS OF THE CHARITY					
Restricted Funds				10,165	12,968
Unrestricted Funds				217,639	194,289
TOTAL FUNDS	15			227,804	207,257

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Margaret Ross

Mrs Margaret Ross

Trustee
Date
25.09.2026.

The notes on pages 9 to 14 form part of these financial statements.

1. General Information

The Laurandy Centre is a company limited by guarantee, incorporated in Scotland, registered number SC371304 and registered charity number SC000156. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. All grants, donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Income from investments is included in the year in which it is receivable.

2.4. Resources Expended

Expenditure is recognised on an accruals basis as the liability is incurred. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	10% straight line
Plant & Machinery	25% reducing balance
Motor Vehicles	20% straight line
Fixtures & Fittings	25% reducing balance

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. **Government Grant**

Government grants are recognised in the statement of financial activities in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the statement of financial activities. Grants towards general activities of the entity over a specific period are recognised in the statement of financial activities over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the statement of financial activities over the useful life of the asset concerned.

All grants in the statement of financial activities are recognised when all conditions for receipt have been complied with.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Donations and gifts	19,305	750	20,055

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	9,236	2,263	11,499

4. Investment Income

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	1,719	2,154

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	5,970	6,860

6. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 7)	2026 Total
	£	£	£
Day Care Centre	363,572	28,993	392,565

	Activities undertaken directly	Support costs (see note 7)	2025 Total
	£	£	£
Day Care Centre	352,798	28,496	381,294

7. Support Costs

	2026 Day Care Centre
	£
Employee costs	344
Premises expenses	11,514
General administration	11,165
Depreciation	5,970
	28,993

	2025 Day Care Centre
	£
Employee costs	820
Premises expenses	9,401
General administration	11,415
Depreciation	6,860
	28,496

8. Independent Examiner's Remuneration

	2026	2025
	£	£
Independent examination of the financial statements	1,400	1,350

9. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	282,492	266,133
Social security costs	13,433	16,262
Other pension costs	5,015	5,524
	300,940	287,919

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 15 (2025: 15)

11. Tangible Assets

	Land & Property Leasehold	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 April 2025	71,980	16,500	77,957	166,437
As at 31 March 2026	71,980	16,500	77,957	166,437
Depreciation				
As at 1 April 2025	71,980	3,300	67,277	142,557
Provided during the period	-	3,300	2,670	5,970
As at 31 March 2026	71,980	6,600	69,947	148,527
Net Book Value				
As at 31 March 2026	-	9,900	8,010	17,910
As at 1 April 2025	-	13,200	10,680	23,880

12. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	1,796	-
Other debtors	6,219	6,824
	8,015	6,824

13. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	-	859
Accruals and deferred income	2,675	1,896
	2,675	2,755

14. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £5,015 (2025: £5,524).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

15. Movement in Funds

	As at 1 April 2025	Income	Expenditure	Transfers	As at 31 March 2026
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	194,289	23,982	-	(632)	217,639
Restricted funds					
Day Care Activities	9,347	388,380	(389,030)	-	8,697
Garden Project	946	750	(2,328)	632	-
Senior Citizens Treat	2,675	-	(1,207)	-	1,468
Total restricted funds	12,968	389,130	(392,565)	632	10,165
Total funds	207,257	413,112	(392,565)	-	227,804

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	180,608	13,681	-	194,289
Restricted funds				
Day Care Activities	4,550	375,080	(370,283)	9,347
Garden Project	8,032	2,263	(9,349)	946
Senior Citizens Treat	4,337	-	(1,662)	2,675
Total restricted funds	16,919	377,343	(381,294)	12,968
Total funds	197,527	391,024	(381,294)	207,257

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

The Laurandy Centre
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	20,055	11,499
	20,055	11,499
Charitable Activities:		
Day Care Centre		
Daily and care charges	29,644	28,776
Fuel Duty Rebate	2,958	2,291
NHS Contract	358,736	346,304
	391,338	377,371
Investments		
Bank interest receivable	1,719	2,154
	1,719	2,154
	413,112	391,024
EXPENDITURE ON:		
Charitable Activities:		
Day Care Centre		
Day-care food and meals	(3,461)	(1,850)
Wages and salaries	(282,492)	(266,133)
Employers NI	(13,433)	(16,262)
Employers pensions - defined contribution schemes	(5,015)	(5,524)
Hire and leasing of motor vehicles	(9,695)	(8,949)
Vehicle running costs	(7,534)	(8,826)
Computer software, IT consumables and maintenance	(715)	-
Repairs, renewals and maintenance	(22,341)	(25,129)
Insurance	(4,909)	(4,497)
Day-care healthcare, hair & podiatry	(8,209)	(8,216)
Social outings, activities & occasions	(2,967)	(4,650)
Subscriptions	(2,801)	(2,762)
Staff training	(344)	(820)
Light and heat	(8,415)	(6,291)
Water rates	(1,152)	(907)
Cleaning	(1,947)	(2,203)
Printing, postage and stationery	(684)	(681)
Telecommunications and data costs	(534)	(1,087)
Independent examiner's fees	(1,400)	(1,350)
Professional fees	(6,984)	(5,069)
Bookkeeping fees	(714)	(697)

...CONTINUED

Bank charges	(423)	(417)
Sundry expenses	(426)	(2,114)
Depreciation	(5,970)	(6,860)
	(392,565)	(381,294)
	(392,565)	(381,294)
NET INCOME	20,547	9,730