Independent Examiners Report to the Trustees of Haddington and District Day Centre

I report on the accounts for the year end 31 March 2026.

Respective Responsibilities of Trustees and Examiners

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44 (1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts

Independent Examiners Statement

In the course of my examination, no matters have 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 4491(a) of the Act of Regulations 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met.

Name: Alistair Lyon-Dean **Date:** 2 Nov 2026

Relevant Qualification Chartered Accountant

Address: Lempockwells House
Pleasance
EH34 5EW

Haddington and District Day Centre

A Scottish Charitable incorporated Organisation

SC008233

Statement of Business as at 31 March 2026

	2024/25	2023/24
Bank and Cash in Hand		
Opening Balance	330,182	334,719
Surplus/(Deficit)	- 25,389	- 4,537
Closing Balance	304,793	330,182

Reserves	Opening Balance	Transfers	Closing Balance		
General Funds	27,182	- 5,706	21,476	21,476	27,182
Vehicle replacement	53,000	-	53,000	53,000	53,000
Reserve	250,000	- 91,683	158,317	158,317	250,000
New Garden	-	40,000	40,000	40,000	-
Lease of Car	-	32,000	32,000	32,000	-
Closing Balance	330,182	- 25,389	304,793	304,793	330,182

Assets		
Minibus	-	-
Fixtures & Fittings -current value	-	2,500

All funds are unrestricted.
No remuneration is paid to a Charity Trustee or anyone connected to a Charity Trustee.
No expenses were paid to a Charity Trustee.
All Assets are fully depreciated

Approved by the Trustees and signed on their behalf.

Chairperson