Charity registration number SC014753 (Scotland)

Company registration number SC273066 (Scotland)

LANGHOLM AND DISTRICT DAY CENTRE FOR OLDER PEOPLE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

JRW HOGG & THORBURN
chartered accountants

LANGHOLM AND DISTRICT DAY CENTRE FOR OLDER PEOPLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J H Hammond Mr J H Scott Ms C A Orr	
Secretary	Mrs Alexandra Graham	
Country of incorporation	United Kingdom (Scotland)	SC273066
Charity registration	Scotland	SC014753
Registered office	Charles Street Langholm Dumfriesshire United Kingdom DG13 0AA	
Independent examiner	Joanne Gibson JRW Hogg & Thorburn LLP Chartered Accountants 19 Buccleuch Street Hawick Roxburghshire TD9 0HL	

LANGHOLM AND DISTRICT DAY CENTRE FOR OLDER PEOPLE

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LANGHOLM AND DISTRICT DAY CENTRE FOR OLDER PEOPLE

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 Day Centre was established to promote the welfare of older people by (i) offering opportunities for social integration, shared activities, maintaining and renewing friendships, re-establishing confidence where confidence may have been lost; (ii) providing assistance in maintaining independence (iii) making information available for older people, their carers and their families.

The Charitable Company's main area of charitable activity is the operation of the Langholm Day Centre which provides a supportive environment for older people to socialise. The Charitable company provides a minibus to transport frail older people to the Day Centre and also provides low cost lunches. A number of organised activities are provided.

Achievements and performance

Significant activities and achievements against objectives

In house meals are consistent though slightly down from the previous year. Meals delivered to the home – Meals on Wheels have increased for people unable to attend the Day Centre, we also support Hospital discharges.

The Day Centre activities are popular and varied, focusing on personal choice and all with an emphasis supporting health and well-being.

Financial review

During the year, Incoming resources increased by £66,535 from £168,611 to £235,146. This included a core grant from Dumfries and Galloway Council of £83,572 and Crossdykes Community Benefit Fund £30,000 as part of "Langholm Cares" project.

Total resources expended increased by £1,016 from £173,467 to £174,483.

Total funds at 31st March 2026 amounted to £107,502 of which £74,502 relates to unrestricted funds and £33,000 restricted funds.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed for investment in tangible fixed assets less any designated funds should be approximately equal to three months expenditure. At the period end date, the total amount of free reserves amounted to £43,024. The trustees are satisfied that the current level of reserves meet this target.

Investment policy

Aside from retaining a prudent amount in reserves each year it is anticipated that most of the Charitable Company's funds are to be spent in the short term and so there are few funds available for long term investment.

Plans for future periods

The main activities will continue, and we are very much driven by members' input.

A new bus will be purchased in the next financial year.

Structure, governance and management

Langholm and District Day Centre for Older People is a Company Limited by Guarantee and does not have a Share Capital. It 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:

Mr J H Hammond
Mr J H Scott
Ms C A Orr

Recruitment and appointment of trustees

Under the requirements of the Articles of Association one third of the Directors are subject to retirement by rotation at each Annual General Meeting.

Mr. Hammond retires by rotation at the next Annual General Meeting and, being eligible, offers himself for re-election.

Organisational structure

The Day Centre is organised through regular meetings of Trustees and administered by the Company Secretary and Company Accountant. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

As stated above, the Trustees exercise control of the Charitable Company through regular meetings and with the support of the Secretary and Accountant. Regular reports on activities and finances enable the Trustees to mitigate exposure to the major risks.

Induction and training of trustees

The current Trustees are already familiar with the practical work of the Charitable Company. New Trustees will undergo an induction process which will include guidance from experienced Trustees and an information pack including the Guidance for Charity Trustees produced by OSCR.

The appointment of new trustees can be proposed by members or existing directors at annual general meetings. In addition, the company may by ordinary resolution appoint a director to fill a vacancy or as an additional director.

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

Mr J H Hammond
Trustee

5 October 2026

LANGHOLM AND DISTRICT DAY CENTRE FOR OLDER PEOPLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LANGHOLM AND DISTRICT DAY CENTRE FOR OLDER PEOPLE

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 4 to 13.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Langholm and District Day Centre for Older People 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.

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

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 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

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.

Joanne Gibson
JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL
Date: .....

LANGHOLM AND DISTRICT DAY CENTRE FOR OLDER PEOPLE

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	2	160,314	20,000	180,314	102,002	13,000	115,002
Charitable activities							-
Day Centre	3	54,597	-	54,597	53,497	-	53,497
Investments	4	235	-	235	112	-	112
Total income		215,146	20,000	235,146	155,611	13,000	168,611
Expenditure on:							
Charitable activities							
Day Centre	5	174,483	-	174,483	173,467	-	173,467
Total expenditure		174,483	-	174,483	173,467	-	173,467
Net income/(expenditure) and movement in funds		40,663	20,000	60,663	(17,856)	13,000	(4,856)
Reconciliation of funds:							
Fund balances at 1 April 2025		33,839	13,000	46,839	51,695	-	51,695
Fund balances at 31 March 2026		74,502	33,000	107,502	33,839	13,000	46,839

The notes on pages 6 to 13 form part of these financial statements.

LANGHOLM AND DISTRICT DAY CENTRE FOR OLDER PEOPLE

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**11**		3,559		11,729
Current assets					
Debtors	**12**	-		360	
Cash at bank and in hand		110,417		41,854	
		110,417		42,214	
Creditors: amounts falling due within one year	**13**	(6,474)		(7,104)	
Net current assets			103,943		35,110
Total assets less current liabilities			107,502		46,839
The funds of the charity					
Restricted income funds	**15**		33,000		13,000
Unrestricted funds	**16**		74,502		33,839
			107,502		46,839

The notes on pages 6 to 13 form part of these financial statements.

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 5 October 2026

Mr J H Hammond
Trustee

Mr J H Scott
Trustee

1 Accounting policies

Charity information

Langholm and District Day Centre for Older People is a private company limited by guarantee incorporated in Scotland. The registered office is Charles Street, Langholm, Dumfriesshire, DG13 0AA, United Kingdom.

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, 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.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

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:

Property Improvements	20% on cost
Fixtures and fittings	20% on cost
Motor vehicles	20% on cost

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 *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 charity's contractual obligations expire or are discharged or cancelled.

1.8 Retirement benefits

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

2 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	45,377	20,000	65,377	17,680	13,000	30,680
Grants	113,572	-	113,572	83,572	-	83,572
Membership fees	1,365	-	1,365	750	-	750
	160,314	20,000	180,314	102,002	13,000	115,002
Donations and gifts						
The BGS Cayzer Charitable Trust	27,919	-	27,919	-	-	-
Other	17,458	20,000	37,458	17,680	13,000	30,680
	45,377	20,000	65,377	17,680	13,000	30,680
Grants						
Dumfries and Galloway Council	83,572	-	83,572	83,572	-	83,572
Crossdykes Community Benefit Fund	30,000	-	30,000	-	-	-
	113,572	-	113,572	83,572	-	83,572

3 Income from charitable activities

	Day Centre 2026 £	Day Centre 2025 £
Lunch/coffee income	39,026	46,097
Minibus income	2,397	2,537
Meals on wheels	12,290	3,171
Exercise	884	1,692
	54,597	53,497
Analysis by fund		
Unrestricted funds	54,597	53,497

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	235	112

5 Expenditure on charitable activities

	Day Centre 2026 £	Day Centre 2025 £
Direct costs		
Staff costs	115,979	111,366
Donations	581	558
Food and drink	17,849	19,866
Kitchen equipment and consumables	3,549	5,157
Minibus running costs	3,452	5,358
Exercise grant expenditure	2,702	996
Training and support	222	24
	144,334	143,325
Share of support and governance costs (see note 6)		
Support	30,149	30,142
	174,483	173,467
Analysis by fund		
Unrestricted funds	174,483	173,467

6 Support costs allocated to activities

	2026 £	2025 £
Depreciation	8,170	8,170
Premises costs	17,765	17,952
Telephone and IT	987	885
Stationery and admin costs	536	460
Legal and professional fees	480	620
Bank charges	531	495
Governance costs	1,680	1,560
	30,149	30,142
Analysed between:		
Day Centre	30,149	30,142

7 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	1,680	1,560
Depreciation of owned tangible fixed assets	8,170	8,170

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
	9	9

Employment costs	2026	2025
	£	£
Wages and salaries	113,559	108,637
Social security costs	483	908
Other pension costs	1,937	1,821
	115,979	111,366

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

Remuneration of key management personnel

The key management personnel of the charity comprise the trustees and the centre manager, A. Graham. None of the trustees were remunerated for their duties as trustees during the year. The total remuneration of key management personnel during the year was £29,931 (2025, £29,113).

10 Taxation

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

11 Tangible fixed assets

	Property Improvements	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2025	190,207	50,671	42,550	283,428
At 31 March 2026	190,207	50,671	42,550	283,428
Depreciation and impairment				
At 1 April 2025	178,478	50,671	42,550	271,699
Depreciation charged in the year	8,170	-	-	8,170
At 31 March 2026	186,648	50,671	42,550	279,869
Carrying amount				
At 31 March 2026	3,559	-	-	3,559
At 31 March 2025	11,729	-	-	11,729

12 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Prepayments and accrued income	-	360

13 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other creditors	6,474	7,104

14 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,937	1,821

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.

15 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 £	At 31 March 2026 £
Minibus fund	13,000	20,000	33,000

Previous year:	At 1 April 2024 £	Incoming resources £	At 31 March 2025 £
Minibus fund	-	13,000	13,000

Minibus fund - relates to donations received specifically requested to be utilised towards a minibus fund.

16 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 £	At 31 March 2026 £
Reserve fund	-	27,919	-	27,919
General funds	33,839	187,227	(174,483)	46,583
	33,839	215,146	(174,483)	74,502

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	51,695	155,611	(173,467)	33,839

Reserve fund - donation received from The BGS Cayzer Charitable Trust allocated by the trustees as an emergency funding backup.

17 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	3,559	-	3,559
Current assets/(liabilities)	70,943	33,000	103,943
	74,502	33,000	107,502

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	11,729	-	11,729
Current assets/(liabilities)	22,110	13,000	35,110
	33,839	13,000	46,839

18 Related party transactions

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