



Trustees Annual Report and Accounts for the year ended 31 March 2025

Current Trustees

Contact Address

Recruitment and Appointment of Trustees

All the Association's Trustees are appointed or re-appointed by Day Centre Committee Members at the publicly advertised Annual General Meeting. This public meeting will be held on Tuesday 22nd July 2025. All posts are for a period of three years and re-elections are held accordingly.

Governing Document

The Association is a charitable unincorporated association; the purposes and administration arrangements are as set out in the constitution.

Charitable Purposes

Our purposes, as recorded in our constitution, are to hopefully relieve the needs and help promote the welfare of elderly, frail and infirm persons living within the Dalgety Bay, Hillend and Aberdour areas. This is achieved by providing our own facilities, transport, Centre Co-ordinator (employee) and volunteers with the aim of improving these Service Users contacts and their general wellbeing.

Activities and Achievements

We offer a weekly Wednesday and Friday service, based on the availability of our volunteers and various other restrictions. Any repairs and refurbishment requirements have, as always, continued to take place in accordance with our aims to provide a warm and inviting atmosphere for our Service Users. We have also purchased a new replacement mini bus, this to allow us to continue our provision of door-to-door services to the Service Users.

Our full-service continues to provide hot meals for up to 22 Service Users in total, split between a Wednesday and Friday. We also endeavour to organise multiple varied activities to help stimulate these Service Users. The mini bus is used extensively to transport Service Users locally, take them out on day trips, etc. This is invaluable to the quality of service we provide. Having the mini bus reduces our overall transport costs; this in the main is due to our team of volunteer drivers and escorts. Our mini bus is also used by other groups within our area on a not-for-profit basis, we do not charge these groups for the use of our mini bus, but the groups tend to give us a small donation towards the running and fuel costs.



We have had various one day outings at different times during the past year. All outings included lunch and was greatly enjoyed by our Service Users and was conducted in accordance with all the relevant safeguards and restrictions. We have more outings planned for the coming months. We will also continue to work with our Fife Regional Council Liaison Officer, Fife Elderly Forum and Fife NHS Trust who give advice and suggest referrals.

Financial Review

At the present time Fife Regional Council Grant Funding covers a substantial proportion of the costs involved in providing our services. The Board of Trustees and Management Committee members continue to track the centre's overall expenditures with the view to help lower our costs as much as possible to help the organisation continue to operate within set budgets. We also pursue various funding streams from local and national organisations to help with the overall running costs associated with providing our services for the benefit of our Service Users, of which we are very thankful for.

We are, as always, extremely thankful for the financial support we receive from Fife Regional Council, as without this support we could not function.

Over the last year we have received numerous donations from organisations, both local and national and private individuals. We are, as always, extremely grateful for these donations which are used solely for the benefit of our Service Users.

Trustees, Management Committee Members and Volunteers Remuneration and Expenses

The Trustees, Management Committee or Volunteers do not receive any remuneration. Only expenses incurred whilst conducting activities for the benefit of the Day Centre Service Users were paid.

Reserves

The Day Centre operates a policy of maintaining sufficient funds in reserve to sustain an operational service for 3 months. In addition to these funds there is also an investment fund for the future sustainability of the Day Centre. At the present time, our funds are in a healthy position, but we are very aware that we must hold reserves for other contingencies which may arise with respect to the upkeep of the centre, minibus replacement costs, etc. These reserves are as agreed in our "Strategic Financial Plan" and are shown on our independently examined and approved 2024/2025 Financial Statement which is attached here.

Agreed by the Board of Trustees and signed on their behalf.

[Redacted]

(Signed)

[Redacted]

Date: 20 July 2025

Chairman, Board of Trustees

DB

DC

Dalgety Bay Day Centre

FINANCIAL STATEMENTS

Year ending 31st March 2025

Financial Statements 2024-25
For the period ending 31st March 2025

RECEIPTS

	<u>2025</u>	<u>2024</u>
<u>Fife Council Grant</u>	<u>22,208.76</u>	<u>23,049.76</u>
Lunches	7,030.00	6,645.00
Outings	740.00	450.00
<u>Total Member Contributions</u>	<u>7,770.00</u>	<u>7,095.00</u>
Thursday Coffee/Raffle	238.00	0.00
Sale of Books	0.00	0.00
Misc Donations	2,784.55	450.00
Coffee Mornings	0.00	0.00
<u>Total Fundraising</u>	<u>3,022.55</u>	<u>450.00</u>
Bank Interest	0.00	0.00
<u>Total Interest</u>	<u>0.00</u>	<u>0.00</u>
<u>TOTAL RECEIPTS</u>	<u>33,001.31</u>	<u>30,594.76</u>

Financial Statements 2024-25
For the period ending 31st March 2025

PAYMENTS

	<u>2025</u>	<u>2024</u>
Coordinator (Wages & Tax)	11,504.69	7,572.63
Training		0.00
Volunteers Expenses		25.98
Total Staff Cost	<u>11,504.69</u>	<u>7,598.61</u>
Lunches	4,878.19	1,940.51
Outings	1,846.30	2,491.75
Transport	2,938.65	2,800.28
Printing/Stationery/Postage	233.23	292.72
Accounts/Computer costs	707.98	544.99
Entertainment		0.00
Incidentals	311.50	2,112.50
Total for Charitable Activities	<u>10,915.85</u>	<u>10,182.75</u>
Electricity / Water / Gas	2,520.00	1,622.41
Cleaning	847.98	1,509.75
Insurance	1,481.81	584.10
Telephone	417.14	513.47
Amenity improvement/Maintenance	2,167.68	1,293.12
Rent	500.00	
Total Property Cost	<u>7,934.61</u>	<u>5,522.85</u>
TOTAL COSTS	<u>30,355.15</u>	<u>23,304.21</u>
Annual Provisions		
Depreciation for Bus	4,000.00	4,000.00
Building delapidations	3,000.00	3,000.00
	<u>7,000.00</u>	<u>7,000.00</u>
TOTAL COSTS AND PROVISIONS	<u>37,355.15</u>	<u>30,304.21</u>
Surplus / (deficit)	<u>-4,353.84</u>	<u>290.55</u>

Financial Statements 2024-25
For the period ending 31st March 2025STATEMENT OF BALANCES

	<u>2025</u>	<u>2024</u>
GENERAL FUND		
Brought Forward	13,343.61	13,053.06
Surplus / (Deficit)	-4,353.84	290.55
Carried Forward	<u>8,989.77</u>	<u>13,343.61</u>
PROVISIONS		
Bus replacement (see note 1)	10,483.33	39,000.00
Building delapidation (note 2)	<u>36,000.00</u>	<u>33,000.00</u>
	<u>46,483.33</u>	<u>72,000.00</u>
Total funds	<u>55,473.10</u>	<u>85,343.61</u>
Funds Held		
Current a/c	58579.5	83849.95
Petty cash	<u>1285.00</u>	<u>1493.66</u>
	<u>59,864.50</u>	<u>85,343.61</u>
Overpayment of Fife grant	-5,995.25	
Insurance paid in advance	<u>1,603.85</u>	
Nat Funds	<u>55,473.10</u>	
Assets purchased - at cost		
Buildings	79,149.00	79,149.00
Equipment	3,000.00	3,000.00
Vehicles	52,516.67	35,500.00
Total	134,665.67	117,649.00
Provisions	46,483.33	72,000.00
NET ASSETS	<u>88,182.34</u>	<u>45,649.00</u>

NOTE 1 Bus

Purchased in Dec 2024 and life is estimated as 10 years
Cost £52516.67 but a grant was received from National lottery for £20000
Estimated replacement cost is £60000

Note 2 Property Delapidations

The property is estimated to have a life of 25 years.
replacement cost estimated as £75000 therefore a provision of £3000 per annum

Note 3 Adjustment

An adjustment of £7.00 has been made to the petty cash relating to 2023

Note 4 Overpayment of Fife grant.

The Fife grant was paid in error and was repaid to fife council on 14/04/25

Note 5 Insurance

Insurance for 2025/6 was paid in advance.

Approved by the Trustees and signed on their behalf

14/4/25

14-4-25

Independent Examiner's Report to the Trustees of Dalgety Bay Day Care Association

I report on the accounts of the charity for the year end 31st March 2025 which are set out in this booklet.

Respective responsibilities of trustees and examiner

The charity's trustees 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. 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 Charities Accounts (Scotland) Regulations 2006. 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

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

- 1 which gives me reasonable cause to believe that in any material respect the requirements a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations, and b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date 04/05/25

