

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR**  
**THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**CASTLE DOUGLAS DAY CENTRE FOR OLDER**  
**PEOPLE**

Bell Ogilvy  
Chartered Accountants  
36 King Street  
CASTLE DOUGLAS  
Dumfries & Galloway  
DG7 1AF

**CASTLE DOUGLAS DAY CENTRE FOR OLDER  
PEOPLE**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**CASTLE DOUGLAS DAY CENTRE FOR OLDER  
PEOPLE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

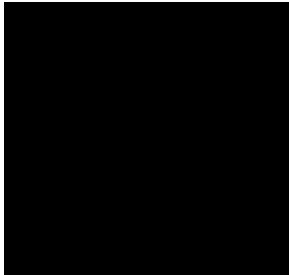
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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC001618



Treasurer  
Chairman  
Secretary  
- resigned 11/02/2025

- appointed 11/02/2025

**Independent examiner**

Bell Ogilvy  
Chartered Accountants  
36 King Street  
CASTLE DOUGLAS  
Dumfries & Galloway  
DG7 1AF

**Other names the charity is known by**

The Golden Club

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The association is a charitable unincorporated association and the purpose and administration arrangements are set out in our constitution. On 17th October 2013 the association became a Scottish Charitable Incorporated Organisation (SCIO).

**Recruitment and appointment of new trustees**

All of the association's trustees are appointed or reappointed by the members at our annual general meeting, which is usually held in October.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Our purpose, as recorded in our constitution, is the advancement of health, provision of recreation and social facilities and relief for those in need through age, ill health or disability.

**CASTLE DOUGLAS DAY CENTRE FOR OLDER  
PEOPLE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Our purpose, as recorded in our constitution, is to manage the Castle Douglas Day Centre AKA The Golden Day Club. The Club supports older people to relieve loneliness, improve health, encourage good nutrition and social interaction. Members are encouraged to undertake a variety of activities e.g. Chair exercises, arts and crafts, games and outings to places of interest.

Satisfaction rates are high in our members survey, and the Club has attracted a number of new members in the past year.

**FINANCIAL REVIEW**

**Reserves policy**

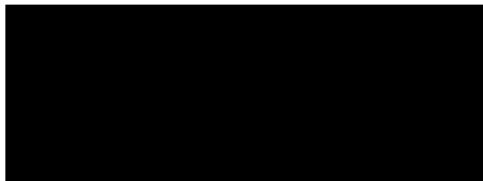
As a result of the deficit of £6,097 for the year, the Day Centre held unrestricted funds of £16,411 at the year end. Restricted funds of £843 were held at the year end.

e year end £12,000 have been designated to be used for a replacement held in a general fund to meet the future costs of operating the Day Centre.

**R OTHERS**

fries and Galloway Day Centres Network.

rustees on ..... 18/09/2025 ..... and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**CASTLE DOUGLAS DAY CENTRE FOR OLDER**  
**PEOPLE**

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I report on the accounts for the year ended 31 March 2025 set out on pages four to eleven.

**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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as 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:

- (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 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

on should be drawn in order to enable a proper understanding of the



Bell Ogilvy  
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CASTLE DOUGLAS  
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19/09/2025

Date: .....

**CASTLE DOUGLAS DAY CENTRE FOR OLDER  
PEOPLE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	29,617	1,634	31,251	17,072
Activities for generating funds	3	1,775	-	1,775	1,217
<b>Incoming resources from charitable activities</b>					
Day Centre		<u>10,566</u>	<u>-</u>	<u>10,566</u>	<u>10,327</u>
<b>Total incoming resources</b>		41,958	1,634	43,592	28,616
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Day Centre		44,870	4,099	48,969	42,559
<b>Governance costs</b>		<u>720</u>	<u>-</u>	<u>720</u>	<u>672</u>
<b>Total resources expended</b>		<u>45,590</u>	<u>4,099</u>	<u>49,689</u>	<u>43,231</u>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		(3,632)	(2,465)	(6,097)	(14,615)
<b>Gross transfers between funds</b>	6	<u>26</u>	<u>(26)</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources</b>		(3,606)	(2,491)	(6,097)	(14,615)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>20,017</u>	<u>3,334</u>	<u>23,351</u>	<u>37,966</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>16,411</u>	<u>843</u>	<u>17,254</u>	<u>23,351</u>

The notes form part of these financial statements

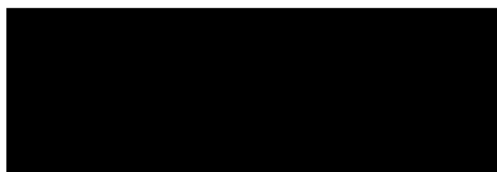
**CASTLE DOUGLAS DAY CENTRE FOR OLDER  
PEOPLE**

**STATEMENT OF BALANCES  
AT 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		<u>16,411</u>	<u>843</u>	<u>17,254</u>	<u>23,351</u>
<b>TOTAL CASH ASSETS</b>		<u>16,411</u>	<u>843</u>	<u>17,254</u>	<u>23,351</u>
 <b>FUNDS</b>					
	6				
Unrestricted funds				16,411	20,017
Restricted funds				<u>843</u>	<u>3,334</u>
<b>TOTAL FUNDS</b>				<u>17,254</u>	<u>23,351</u>
 <b>OTHER ASSETS</b>					
Mini bus		5,000			
Chairs		3,950			
Office equipment		500			
Kitchen equipment		<u>300</u>			
		<u>7,800</u>			
 <b>LIABILITIES</b>					
		<u>0</u>			

18/09/2025

proved by the Board of Trustees on ..... and were



The notes form part of these financial statements

**CASTLE DOUGLAS DAY CENTRE FOR OLDER  
PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES**

**ACCOUNTING CONVENTION**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**INCOMING RESOURCES**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**RESOURCES EXPENDED**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TAXATION**

The charity is exempt from tax on its charitable activities.

**FUND ACCOUNTING**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**2. VOLUNTARY INCOME**

	2025	2024
	£	£
Donations	1,691	1,694
Grants	29,430	15,188
Subscriptions	130	190
	<u>31,251</u>	<u>17,072</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Dumfries & Galloway Council	27,796	12,114
Age Scotland	714	500
Community Council	200	184
D & G Healthboard	-	700
Tesco Groundwork	-	500
Other	-	1,190
National Lottery	720	-
	<u>29,430</u>	<u>15,188</u>



**CASTLE DOUGLAS DAY CENTRE FOR OLDER  
PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3. ACTIVITIES FOR GENERATING FUNDS**

	2025	2024
	£	£
Fundraising events	1,338	783
Social lotteries	<u>437</u>	<u>434</u>
	<u><u>1,775</u></u>	<u><u>1,217</u></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**TRUSTEES' EXPENSES**

Travel expenses of £40.50 were paid to one Charity Trustee during the year (2024: £38.25).

**5. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	<u><u>35,021</u></u>	<u><u>31,613</u></u>

The average monthly number of employees during the year was as follows:

	2025	2024
	<u>4</u>	<u>4</u>
Office Administration		

No employees received emoluments in excess of £60,000.

**6. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	5,017	(3,632)	3,026	4,411
Mini-Bus Replacement Fund	<u>15,000</u>	<u>-</u>	<u>(3,000)</u>	<u>12,000</u>
	20,017	(3,632)	26	16,411
<b>Restricted funds</b>				
The Robertson Trust	1,950	(1,950)	-	-
Lets Get Sporty and Accessible Art	884	(41)	-	843
Curling set	<u>500</u>	<u>(474)</u>	<u>(26)</u>	<u>-</u>
	3,334	(2,465)	(26)	843
<b>TOTAL FUNDS</b>	<u><u>23,351</u></u>	<u><u>(6,097)</u></u>	<u><u>-</u></u>	<u><u>17,254</u></u>

**CASTLE DOUGLAS DAY CENTRE FOR OLDER  
PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,958	(45,590)	(3,632)
<b>Restricted funds</b>			
Christmas meal	200	(200)	-
Lets Get Sporty and Accessible Art	-	(41)	(41)
Curling set	-	(474)	(474)
Community Centre Charges	714	(714)	-
Training & room hire costs	720	(720)	-
The Robertson Trust	-	(1,950)	(1,950)
	1,634	(4,099)	(2,465)
<b>TOTAL FUNDS</b>	<u>43,592</u>	<u>(49,689)</u>	<u>(6,097)</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted Funds</b>				
General fund	14,016	(15,999)	7,000	5,017
Mini-Bus Replacement Fund	<u>22,000</u>	<u>-</u>	<u>(7,000)</u>	<u>15,000</u>
	36,016	(15,999)	-	20,017
<b>Restricted Funds</b>				
The Robertson Trust	1,950	-	-	1,950
Lets Get Sporty and Accessible Art	-	884	-	884
Curling set	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
	1,950	1,384	-	3,334
<b>TOTAL FUNDS</b>	<u>37,966</u>	<u>(14,615)</u>	<u>-</u>	<u>23,351</u>

**CASTLE DOUGLAS DAY CENTRE FOR OLDER  
PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,632	(42,631)	(15,999)
<b>Restricted funds</b>			
Christmas meal	600	(600)	-
Lets Get Sporty and Accessible Art	884	-	884
Curling set	500	-	500
	1,984	(600)	1,384
<b>TOTAL FUNDS</b>	<u>28,616</u>	<u>(43,231)</u>	<u>(14,615)</u>

**General Funds**

General Funds

These funds held by the charity are unrestricted in nature. The purpose of the funds held are to support the on-going operation of the Day Centre for the benefit of its patrons.

Designated Mini-Bus Fund

Funds designated to the purchase of a replacement mini-bus.

**Restricted Funds**

The Robertson Trust

Funding for the purchase of suitable replacement chairs.

Christmas Meal

Funding towards a Christmas party at The Arden House.

Legs Get Sporty & Accessible Art

Funding towards art and sporting activities.

Curling Set

Funding to purchase a curling set. This was completed in the year with the balance of £26.30 being transferred to the General fund.

Community Centre Charges

Funding towards community centre costs.

Training

Funding towards training costs.

**CASTLE DOUGLAS DAY CENTRE FOR OLDER  
PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**7. FUNDS HELD AS AGENT**

Dumfries & Galloway Day Centres Network

Objective: The Day Centre Network is an association of all the Day Centres in Dumfries & Galloway and their objectives are more or less the same as all Day Centres with the addition of sharing information etc. It has not met since 2019 when Covid began.

	£	£
Opening Balance		392.89
Donations in the year	0.00	
Expenses in the year	0.00	
	-----	
		0.00
		-----
		392.89
		=====
		-----
Total Funds Held as Agent at the Year End		392.89
		=====

Separate nominal records are maintained for the income and expenses of funds held as agent.

**CASTLE DOUGLAS DAY CENTRE FOR OLDER  
PEOPLE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	1,691	1,694
Grants	29,430	15,188
Subscriptions	<u>130</u>	<u>190</u>
	31,251	17,072
<b>Activities for generating funds</b>		
Fundraising events	1,338	783
Social lotteries	<u>437</u>	<u>434</u>
	1,775	1,217
<b>Incoming resources from charitable activities</b>		
Daily Charge	<u>10,566</u>	<u>10,327</u>
<b>Total incoming resources</b>	43,592	28,616
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	35,021	31,613
Insurance	538	488
Office Expenses	295	1,230
Christmas Entertainment	589	1,193
Other Outings & Activities	1,233	353
Vehicle Running Costs	3,030	3,221
Community Centre Charges	2,994	1,428
Groceries	2,447	2,288
Subscriptions	85	652
Travel Expenses	74	38
Computer Expenses	94	55
Equipment	1,985	-
Training costs	<u>584</u>	<u>-</u>
	48,969	42,559
<b>Governance costs</b>		
Accountancy	<u>720</u>	<u>672</u>
<b>Total resources expended</b>	49,689	43,231
	<u>          </u>	<u>          </u>
<b>Net expenditure</b>	<u><u>(6,097)</u></u>	<u><u>(14,615)</u></u>

This page does not form part of the statutory financial statements