

Charity Registration No. SC005173 (Scotland)

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

THE A9 PARTNERSHIP LIMITED

Chartered Accountants

Abercorn School

Newton

West Lothian

EH52 6PZ

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

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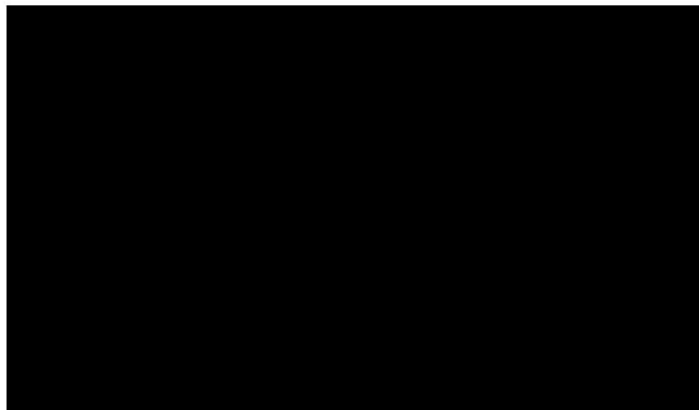
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LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Independent examiner



LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to provide day care for dementia and frail elderly persons for their own benefit, or so to provide relief for the family or carer, within the area of Linlithgow and District.

The trustees have paid due regard to guidance issued by OSCR in deciding what activities the charity should undertake.

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Achievements and performance

We continue our close contact with the other day care centres to maintain the best practices for delivery of services such as record keeping, staff training, completing and reviewing of client care plans as requested by the Care Inspectorate and the Scottish Social Services Council.

With our central location in the heart of Linlithgow, within the Linlithgow Partnership Centre, Tam Dalyell House (Old County Buildings), allows some of our clients to be dropped off and collected by their own family.

The Day Centre continues to provide our clients with a comfortable and homely environment where they can feel safe and secure under the care of our highly trained staff.

The organisation has 4 trained staff members, and 2 not so "visible" (driver and cook) as well as a small group of volunteers and a committed Management Committee.

The centre as well as providing the service and support to our clients, their families and carers, the staff also organise numerous outings, entertainment and group events specific to their clients, which are all enjoyed and well received.

As Trustees we would once again like to acknowledge the outstanding work which all the staff do on a daily basis to ensure that our clients have the help, support and care that they each require.

Financial review

Although there has been another significant drop in funding the trustees endeavour to support and continue the charity's current activities while carefully considering to other ways in which additional funds may be raised.

The trustee's have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed by the Trustees, Care Inspectorate and WLC, to ensure that they still meet the needs of the charity.

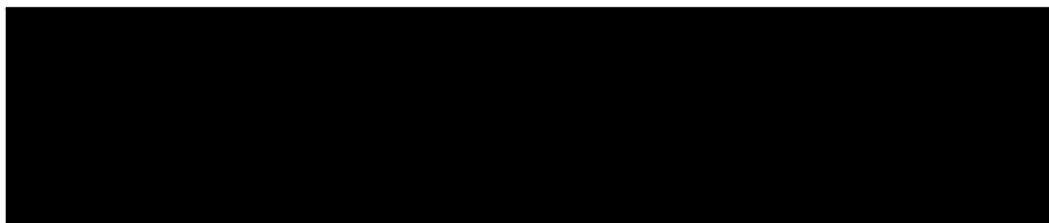
LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is incorporated under SCIO (Scottish Charities Incorporated Organisation).



The trustees of Linlithgow and District Community Day Care Centre for the purposes of charity law also form the Management Committee of the charity. The Management Committee is made up of up to ten members who are appointed at the annual general meeting, or as when required to fill any vacancies that may arise during the year. The responsibilities of the trustees are set out below.

Prior to the start of the Annual General Meeting, the members of the Management Committee are required to resign from office and are eligible for re-election.

The Management Committee may appoint such persons as it deems appropriate to be executive officers of the organisation, and may delegate such responsibilities of the Management Committee to such persons as the Management Committee may deem necessary.

The day to day centre activities are managed by the Day Centre's Manager.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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



Trustee

16 December 2025

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

I report to the trustees on my examination of the financial statements of Linlithgow and District Community Day Care Centre (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



16 December 2025

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	138,663	84,545
Charitable activities	5	24,350	17,330
Other trading activities	4	3,650	2,138
Total income		166,663	104,013
Expenditure on:			
Raising funds	7	432	881
Charitable activities	6	159,077	139,059
Total expenditure		159,509	139,940
Net income/(expenditure) and movement in funds		7,154	(35,927)
Reconciliation of funds:			
Fund balances at 1 April 2024		31,132	67,059
Fund balances at 31 March 2025		38,286	31,132

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		3,327		3,847
Current assets					
Cash at bank and in hand		38,472		29,555	
Creditors: amounts falling due within one year	13	(3,513)		(2,270)	
Net current assets			34,959		27,285
Total assets less current liabilities			38,286		31,132
The funds of the charity					
Unrestricted funds	15		38,286		31,132
			38,286		31,132

The financial statements were approved by the trustees on 16 December 2025

Trustee

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Linlithgow and District Community Day Care Centre is an incorporated charity under SCIO (Scottish Charities Incorporated Organisation).

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

2.2 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.

2.3 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.

2.4 Incoming resources

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.

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting policies

(Continued)

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.

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.

2.5 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:

Equipment	25% reducing balance
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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.

2.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.9 Retirement benefits

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

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	2025	2024
	£	£
Donations and gifts	5,065	2,320
Grants Receivable	133,598	82,225
	<u>138,663</u>	<u>84,545</u>

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fundraising events	<u>3,650</u>	<u>2,138</u>

5 Charitable activities

	2025	2024
	£	£
Lunches	<u>24,350</u>	<u>17,330</u>

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Staff costs	107,201	94,998
Depreciation and impairment	520	694
Lunch costs	5,837	7,705
Staff training	-	(327)
Client outings	947	1,095
Christmas lunch and gifts	844	951
Other office costs	78	341
Insurance	8,039	-
Repairs and maintenance	659	1,038
Telephone	3,470	3,575
Motor expenses	3,741	2,900
Vehicle hire	19,900	18,700
Travel costs	381	875
Sundry expenses	349	1,007
	<u>151,956</u>	<u>133,552</u>
Share of support and governance costs (see note 11)		
Governance	7,111	5,507
	<u>159,077</u>	<u>139,059</u>
Analysis by fund		
Unrestricted funds	<u>159,077</u>	<u>139,059</u>

7 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other fundraising costs	432	881
	<u>432</u>	<u>881</u>

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	900	900
Depreciation of owned tangible fixed assets	520	694
	<u> </u>	<u> </u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
7	6
<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	98,216	88,109
Social security costs	6,173	4,628
Other pension costs	2,812	2,261
	<u>107,201</u>	<u>94,998</u>

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

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Support costs

	Basis of allocation	Governance costs £	2025 £	2024 £
Subscriptions	Governance	4,383	4,383	3,976
Legal Fees	Governance	1,828	1,828	631
Independent examination fees	Governance	900	900	900
		<u>7,111</u>	<u>7,111</u>	<u>5,507</u>
Analysed between Charitable activities		<u>7,111</u>	<u>7,111</u>	<u>5,507</u>

12 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024	<u>34,507</u>
At 31 March 2025	<u>34,507</u>
Depreciation and impairment	
At 1 April 2024	30,660
Depreciation charged in the year	520
At 31 March 2025	<u>31,180</u>
Carrying amount	
At 31 March 2025	<u>3,327</u>
At 31 March 2024	<u>3,847</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,124	754
Trade creditors	1,713	1,516
Accruals and deferred income	676	-
	<u>3,513</u>	<u>2,270</u>

LINLITHGOW AND DISTRICT COMMUNITY DAY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,812	2,261

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 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 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	31,132	166,663	(159,509)	38,286

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	67,059	104,013	(139,940)	31,132

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).