

Acredale House Association

Scotland · Charity number SC009635

Details

Known as	Acredale House
Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1963-12-06
Register	View on the OSCR register

Contact

Address
9 Mid Street
Bathgate
West Lothian
EH48 1PS

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty'

What the charity does: The charity provides facilities for members of the local community of aged 50 plus years to meet and undertake activities in the interests of relieving poverty and improving life conditions. Most of the adults who use the facilities and their families or carers have access to other voluntary organisations and statutory bodies who work in partnership with the charity and offer help and support if required. The charity provides an opportunity for it's beneficiaries to meet and make new friends and to participate in a wide range of activities including day trips, gentle exercise, quizzes, music, coffee mornings to name but a few. Transport is also provided as required

Beneficiaries: 'Older People'

Objectives: The Company's objects are: (a) To advance education and to provide, or assist in the provision of facilities for recreation or other leisure-time occupation, where such provision or assistance in provision: I. is in the interests of the relief of poverty. and II. is made with the object of improving the conditions of life of the members of the community aged 50 years or more in the area of benefit. and for those purposes to associate with voluntary organisations, statutory bodies and inhabitants in the area of benefit. (b) To maintain and manage Acredale House insofar as it is established, maintained and managed for the attainment of object (a) of the Association.

Geography

- **Main operating location:** West Lothian
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£251,110	£290,772	-	11
2024-03-31	£213,869	£315,058	-	12
2023-03-31	£266,363	£276,200	-	11
2022-03-31	£249,939	£219,607	-	9
2021-03-31	£267,958	£209,527	-	9

Acredale House Association

Scotland - Charity number SC009635

Accounts

COMPANY REGISTRATION NUMBER: SC245052

CHARITY REGISTRATION NUMBER: SC009635

Acredale House
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

BARRIE SCOTT & CO
Accountants & Tax Advisers
30 Mid Street
Bathgate
West Lothian
EH48 1PT

Acredale House
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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Acredale House
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Acredale House

Charity registration number SC009635

Company registration number SC245052

Principal office and registered office 9 Mid Street
Bathgate
West Lothian
EH48 1PS

The trustees

E. Stewart
G. A. Hardacre
G.B. Cottrell
F.A. Aitken
A. W. Ritchie
A. Milne
M.H. Ferguson (Retired 9 November 2024)

Centre manager Julie Birse

Independent examiner Barrie Scott & Co
30 Mid Street
Bathgate
West Lothian
EH48 1PT

Acredale House

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Governance

Acredale House is registered with Companies House as a company limited by guarantee and is governed by the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the provisions set out in its Memorandum and Articles of Association.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are also Members of the Management Committee. Under the requirements of the Memorandum and Articles of Association, the directors may at any time appoint any member of the Association to be a director either to fill a vacancy or as an additional director.

The Management Committee seeks to ensure that the needs of their service users who are frail, older people are appropriately reflected through the diversity of the trustee body. Members of the Committee have experience and skills in managing staff, development work with older people, the voluntary sector, governance and finance. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

Trustee Induction and Training

All of the trustees are familiar with the practical work of the charity. New trustees would be encouraged to attend a series of induction visits to the Centre to familiarise themselves with the charity and the context within which it operates. These visits would cover:

- The obligations of the directors and trustees
- The main documents which set out the operational framework for the charity, including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

Acredale House

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Risk Management

The directors have assessed the major risks to which the company is exposed, in particular those related to the finance, staffing, infection control, regulatory requirements and reputational risk. Relevant controls have been put in place to seek to mitigate risk. The directors continued to strengthen and review Corporate Risk Management during 2024/25.

Food safety and hygiene standards are monitored regularly by the Environmental Health Services of West Lothian Council and the quality of the service to our clients is monitored by Social Care and Social Work Improvement Scotland (SCSWIS), with whom we have been registered from 30th August 2007. The service to clients is also subject to annual monitoring by West Lothian Health & Social Care Partnership.

Core funding to the Company is generated through its contract with West Lothian Health & Social Care Partnership. It is based on a fixed price per client per day allocated to Acredale House, a purchase of 50 places per week with a guaranteed payment for those 50 places. The current contract runs through till 31 March 2026. The payment we receive for each place purchased is periodically reviewed in light of inflation and any nationally agreed minimum wage levels for Care Staff.

West Lothian Health & Social Care Partnership continues the agreement to meet the costs of a hired adapted vehicle and its associated running costs, though having the use of only one vehicle creates points of stress in the service to clients requiring transport. We have trained additional existing Staff with the driving skills necessary for the safe use of the vehicle, thus ensuring we always have a trained driver available to cover absences.

Organisational Structure

The company is controlled by the directors who meet on a regular basis to ensure oversight of performance, set strategic direction and agree company policy. The Centre Manager is accountable to and reports to the Board.

At the date of this Report the Board has six members from a variety of professional backgrounds with skills and experiences relevant to the work of the charity. One of our longest serving Directors, Margot Ferguson, retired on 9th November 2024. We thank her for her many years of service to Acredale and wish her well for the future.

Day to day operational responsibility for the provision of the services rests with the Centre Manager, who is also responsible for ensuring that the charity delivers the services specified and purchased by West Lothian Health & Social Care Partnership. The Manager ensures individual supervision of members of the staff team and also ensures that the team continue to develop their professional skills and working practices in line with recognised best practice.

Related Parties

There are no related parties other than the directors and trustees of the charity.

Acredale House

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

The objectives of the company are:

(1) To advance education and to provide, or assist in the provision of, facilities for recreation or other leisure-time occupation, where such provision or assistance:

(a) is in the interests of the relief of poverty; and

(b) is made with the object of improving the conditions of life of the members of the community aged 50 years or more in the area of benefit:

and for those purposes to associate with voluntary organisations, statutory bodies and inhabitants in the area of benefit.

(2) To maintain and manage Acredale House in so far as it is established, maintained and managed for the attainment of object (1) of the Association.

The main activities for the year continued to focus upon promoting independence and choice for those older people who are referred or choose to come to the centre. The strategies employed to assist the company to meet these objectives include the following:

- providing a range of services which are compliant with or exceed the relevant national quality standards and address the issue of clients related to the physical and mental problems of old age .

- providing support and information to carers of service users, particularly of those with Dementia.

- working in partnership with other agencies to secure the widest range of services available that best matches the needs of its client population.

- improving the fabric and facilities of the building.

- expanding the private client base.

- developing the Staff Team and Volunteers.

Acredale House
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2025

Achievements and performance

Throughout this reporting period Acredale has continued to grow in number of clients (funded and private). Investment in resources, staff education, estate suitability, client entertainment and more all improve the client experience. This investment has been recognised by the highly rated feedback from clients and their carers. Equally, staff feedback has demonstrated that Acredale is a great place to work.

During this period we have restructured our staffing requirements to reduce the staffing budget to make additional savings as well as reviewing our absence management policy within Acredale which has also helped in reducing our spend. We have reviewed and negotiated new utilities contracts and will continue to do so as these approach renewal. We have brought our IT inhouse while upgrading our systems and making our office work more efficient.

We had unplanned inspections from both environmental health in which we received a Pass and Care Inspectorate in which we achieved 5's - Very Good which is testament to the excellent work of our Management team and staff. We continue to review our services and our outgoings to look at where efficiencies can be made on an ongoing basis.

The work of our volunteers must also be acknowledged. They are an essential and valued part of our Staff Team as relief drivers, transport escorts, activity assistants and gardeners.

Investment Policy

The majority of the charity's funds are applied to meet the short to medium term objectives of the charity, with surpluses being held to support longer term development needs and significant but necessary unplanned expenditures. The organisation operates one Current account and a cash Debit Card, with no funds held in long term deposits, equities or other investment vehicles.

Financial review

For the year ended 31 March 2025, the Statement of Financial Activities shows a deficit of £32,056 (2024: £85,707) on unrestricted funds. The amount of unrestricted funds held at 31 March 2025 was £155,242 (2024: £187,298) as shown in note 21.

The restricted funds for the year to 31 March 2025 show a deficit of £7,606 (2024: £15,482). The amount of restricted funds held at 31 March 2025 was £138,917 (2024: £146,526) as shown in note 21.

The overall deficit for the year to 31 March 2025 was £39,662 (2024: £101,189)

The Trustees take no joy in the overall financial position but it was to be expected given the 50% reduction in contract funding. We have seen slow but continued growth in private client numbers and this will impact significantly in the coming years. We will review our staffing structure and complement with a view to greater efficiencies and have brought services such as cleaning and IT support in house rather than be provided by external contractors.

Acredale House

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review *(continued)*

Reserves Policy

All monies raised by, or on behalf of, the company shall be applied to further the objects of the company and for no other purpose. Where monies are donated towards a specific project of the company, these shall be classed as Restricted funds and shall only be applied to the specific project for which they were awarded. All other monies raised or received will be classed as Unrestricted and used for the objectives as detailed above.

The Board of Management strives to have 3 months operating costs in reserve. The strategy is to continue to build reserves through operating surpluses. The trustees have met this objective.

Going Concern

The reserves that we hold will allow us to continue services throughout 2025-26 and into the following financial year - though longer term sustainability will depend on no further reduction in contract value from the Health and Social Care Partnership; a continued growth in private client fees, success of new business streams and a focus on reducing costs where possible.

Plans for future periods

Building upon this successes of this year the Management Team and Board of Acredale have been exploring how further improvements and client/carer opportunities can be further developed. This has resulted in the development of a refreshed business strategy taking our opportunities to grow through to 2031 (document available on request). Whilst this document is very aspirational, it gives us the opportunity to provide a clear focus on our activities. This strategy will be reviewed on a 6 monthly basis in order to measure success. Our development plan looks at the introduction of new services which we can offer to the wider community as well as the expansion of our current services.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these accounts, the trustees are required to: 1) select suitable accounting policies and then apply them consistently; 2) observe the methods and principles in the Charities SORP; 3) make judgements and estimates that are reasonable and prudent; 4) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts and 5) prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the accounts of the charitable company and which enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Acredale House
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2025

The trustees' annual report was approved on 20 March 2026 and signed on behalf of the board of trustees by:

G. A. Hardacre
Trustee

Acredale House
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Acredale House
Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Acredale House ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

Acredale House

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Acredale House *(continued)*

Year ended 31 March 2025

In connection with 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 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

Diane Elizabeth Jack
Member of the Institute of Chartered Accountants of Scotland

Barrie Scott & Co
Independent Examiner

30 Mid Street
Bathgate
West Lothian
EH48 1PT

24 March 2026

Acredale House
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	16,388	312	16,700	11,019
Charitable activities	6	178,370	–	178,370	178,611
Other trading activities	7	56,040	–	56,040	24,239
Total income		<u>250,798</u>	<u>312</u>	<u>251,110</u>	<u>213,869</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	6,083	–	6,083	6,726
Costs of other trading activities	9	30,036	312	30,348	32,146
Expenditure on charitable activities	10,11	246,735	7,606	254,341	276,186
Total expenditure		<u>282,854</u>	<u>7,918</u>	<u>290,772</u>	<u>315,058</u>
Net expenditure and net movement in funds		<u>(32,056)</u>	<u>(7,606)</u>	<u>(39,662)</u>	<u>(101,189)</u>
Reconciliation of funds					
Total funds brought forward		187,298	146,523	333,821	435,010
Total funds carried forward		<u>155,242</u>	<u>138,917</u>	<u>294,159</u>	<u>333,821</u>

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

The notes on pages 12 to 20 form part of these financial statements.

Acredale House
Company Limited by Guarantee
Statement of Financial Position
31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	17		138,917	146,523
Current assets				
Debtors	18	28,583		16,823
Cash at bank and in hand		137,932		179,859
		166,515		196,682
Creditors: amounts falling due within one year	19	11,273		9,384
Net current assets			155,242	187,298
Total assets less current liabilities			294,159	333,821
Net assets			294,159	333,821
Funds of the charity				
Restricted funds			138,917	146,523
Unrestricted funds			155,242	187,298
Total charity funds	21		294,159	333,821

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20 March 2026, and are signed on behalf of the board by:

A. Milne
Trustee

Company Registration Number: SC245052

The notes on pages 12 to 20 form part of these financial statements.

Acredale House
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 9 Mid Street, Bathgate, West Lothian, EH48 1PS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The accounts are prepared on a Going Concern basis with the Board satisfied that there are sufficient reserves to allow the charity to continue for at least 12 months.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no material uncertainties concerning the judgements that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

There are no material uncertainties concerning the accounting estimates and assumptions made that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Acredale House
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	straight line over 50 years
Fixtures, fittings and equipment	-	15% reducing balance

Acredale House

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

Acredale House is a company limited by guarantee and accordingly does not have any share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £5 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	14,027	312	14,339

Acredale House
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Transport Scotland	2,361	–	2,361
	<u>16,388</u>	<u>312</u>	<u>16,700</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	4,846	4,385	9,231
Grants			
Transport Scotland	1,788	–	1,788
	<u>6,634</u>	<u>4,385</u>	<u>11,019</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Service contract - Day Care	118,896	118,896	123,035	123,035
Service contract - Minibus Support	59,474	59,474	55,576	55,576
	<u>178,370</u>	<u>178,370</u>	<u>178,611</u>	<u>178,611</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Hall letting	2	2	64	64
Private fees	56,038	56,038	24,175	24,175
	<u>56,040</u>	<u>56,040</u>	<u>24,239</u>	<u>24,239</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Support costs	6,083	6,083	6,726	6,726

Acredale House

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	<u>30,036</u>	<u>312</u>	<u>30,348</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	<u>31,451</u>	<u>695</u>	<u>32,146</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	152,144	–	152,144
Support costs	94,591	7,606	102,197
	<u>246,735</u>	<u>7,606</u>	<u>254,341</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	156,923	2,402	159,325
Support costs	99,664	17,197	116,861
	<u>256,587</u>	<u>19,599</u>	<u>276,186</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	152,144	97,348	249,492	267,026
Governance costs	–	4,849	4,849	9,160
	<u>152,144</u>	<u>102,197</u>	<u>254,341</u>	<u>276,186</u>

12. Analysis of support costs

	Charitable activities £	Total 2025 £	Total 2024 £
Staff costs	33,042	33,042	33,759
Premises	26,268	26,268	35,455
Communications and IT	1,461	1,461	1,451
Staff training	486	486	1,631
Printing, postage and stationery	1,348	1,348	3,512

Acredale House

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

General expenses	1,112	1,112	1,043
Minibus expenses	25,828	25,828	22,937
Bank charges	197	197	204
Legal and professional fees	1,476	1,476	5,247
Accountancy and secretarial fees	3,373	3,373	3,912
Depreciation	7,606	7,606	7,710
	<u>102,197</u>	<u>102,197</u>	<u>116,861</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>7,606</u>	<u>7,710</u>

14. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,400	2,946
Other financial services	706	706
	<u>3,106</u>	<u>3,652</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	182,037	192,040
Social security costs	8,116	8,258
Employer contributions to pension plans	5,225	5,806
	<u>195,378</u>	<u>206,104</u>

The average head count of employees during the year was 11 (2024: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of management staff	2	2
Number of charitable activities staff	9	10
	<u>11</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Acredale House
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

15. Staff costs *(continued)*

The key management personnel of the charity comprise the trustees, the manager and the deputy manager. The amount of employee remuneration received by key management personnel totals £55,217 (2024: £61,380).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The centre manager, office manager and 2 trustees have made payments on behalf of Acredale House totalling £562 (2024: £2,285) which were reimbursed.

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024 and 31 March 2025	<u>277,723</u>	<u>31,914</u>	<u>309,637</u>
Depreciation			
At 1 April 2024	133,825	29,289	163,114
Charge for the year	5,554	2,052	7,606
At 31 March 2025	<u>139,379</u>	<u>31,341</u>	<u>170,720</u>
Carrying amount			
At 31 March 2025	<u>138,344</u>	<u>573</u>	<u>138,917</u>
At 31 March 2024	<u>143,898</u>	<u>2,625</u>	<u>146,523</u>

18. Debtors

	2025 £	2024 £
Trade debtors	26,183	16,103
Prepayments and accrued income	2,400	720
	<u>28,583</u>	<u>16,823</u>

19. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	8,214	7,220
Social security and other taxes	3,059	2,164
	<u>11,273</u>	<u>9,384</u>

Acredale House

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,225 (2024: £5,806).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	177,298	250,798	(282,854)	–	145,242
Building maintenance	10,000	–	–	–	10,000
	<u>187,298</u>	<u>250,798</u>	<u>(282,854)</u>	<u>–</u>	<u>155,242</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	263,005	209,484	(294,764)	(427)	177,298
Building maintenance	10,000	–	–	–	10,000
	<u>273,005</u>	<u>209,484</u>	<u>(294,764)</u>	<u>(427)</u>	<u>187,298</u>

The building maintenance reserve relates to funds required for the maintenance of the building.

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Fixed assets	146,523	–	(7,606)	–	138,917
Christmas lunches	–	312	(312)	–	–
Unpaid Carers	–	–	–	–	–
Foodbank	–	–	–	–	–
Optima	–	–	–	–	–
	<u>146,523</u>	<u>312</u>	<u>(7,918)</u>	<u>–</u>	<u>138,917</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Fixed assets	154,233	–	(7,710)	–	146,523
Christmas lunches	–	291	(291)	–	–
Unpaid Carers	2,800	–	(2,807)	7	–
Foodbank	4,972	–	(5,392)	420	–
Optima	–	4,094	(4,094)	–	–
	<u>162,005</u>	<u>4,385</u>	<u>(20,294)</u>	<u>427</u>	<u>146,523</u>

Acredale House

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of charitable funds *(continued)*

Funding was provided by West Lothian Council to reimburse the cost of Christmas lunches.

Funding of £2800 was provided to give unpaid carers the opportunity to attend appointments, family events or social events which they might not otherwise be able to do through having to stay at home to provide care. Acredale would take the person being cared for into Acredale for the day, or morning, or afternoon and look after them at no charge to the carer, providing transport and meals if needed.

The Foodbank award was given to allow Acredale to develop part of the Garden and Kitchen/café. Owing to the scale of work required in the kitchen, the funds were fully used to refurbish and equip the Kitchen/café.

Funding provided from the winding up of Optima which was to be split equally between Acredale House, Answer House and Linlithgow Day Centre.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	138,917	138,917
Current assets	166,515	–	166,515
Creditors less than 1 year	(11,273)	–	(11,273)
Net assets	155,242	138,917	294,159

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	146,523	146,523
Current assets	196,682	–	196,682
Creditors less than 1 year	(9,384)	–	(9,384)
Net assets	187,298	146,523	333,821

23. Related parties

There were no related party transactions during the year.