

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the
trustees/members of
Registered charity
number
On the accounts of the
charity for the period

Charity name

INVERBERVIE + DISTRICT DAY CENTRE
SC 017164

Period start date

Day

Month

Year

1

7

2024

to

Period end date

Day

Month

Year

31

5

2025

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act 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 accounts.

Independent examiner's
statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 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:

Name:

E. A. Mitchell

Date:

BANK - 31-5-2025

Relevant professional
qualification(s) or body
(if any):

16-6-2025

Address:

10 HALLGREEN ROAD
INVERBERVIE

DD10 0SQ

Approved by the Trustees + signed on their behalf.

J. Reid.

TREASURER 16/6/25

Inverberrie & District Day Centre
Income & Expenditure
01/07/2024 - 31/05/2025

SC017164

Income

Virgin Money Bank Balance 31/05/2025	3,641.88
Members Meals	2,408.00
Donations	1,055.70
Concert	1,007.00
Age Scotland Grant	270.00
Interest	57.92
Cashback	0.86

Expenses

Lunches	2,674.00
Hire of Hall	1,575.00
Transport	949.20
Outings and Meals	273.85
Entertainment	150.00
Zurich Insurance	99.31
Misc. Weekly Exp.	97.26
Expenses to Secretary	60.95
Christmas Gifts	60.00
Returned Lunch Money	7.00
Bank Balance	2,494.79

£8,441.36

£8,441.36

This is a true record of Income and Expenditure
For Inverberrie + District Day Centre For the
year ended 31-5-2025

E.A. Mitchell 16-6-2025

Approved by the Trustees & signed on their behalf.

J. Reid.

TREASURER

16/6/25

Inverbervie & District Day Centre
Receipts & Payments A/C for year ended

SC017164
31/05/2025

<u>Receipts</u>	<u>2025</u>	<u>2024</u>
Members Meals	2,408.00	2,234.00
Donations	1,055.70	210.00
Grant - Aberdeenshire Council	0.00	2,350.00
Grant - Age Scotland	270.00	200.00
Interest	57.92	97.78
Concert	1,007.00	0.00
Cashback	0.86	0.00
	<u>£4,799.48</u>	<u>£5,091.78</u>

<u>Payments</u>		
Hire of Hall	1,575.00	1,795.00
Meals from Crown Hotel and The Queens	2,674.00	2,907.30
Outings & Meals	273.85	508.20
Insurance	99.31	99.31
Transport	949.20	1,062.00
Misc. Weekly Expenses	97.26	148.28
Entertainment	150.00	160.00
Christmas Gifts to Members	60.00	73.50
Expenses to Secretary	60.95	60.93
Returned lunch money	7.00	0.00
	<u>£5,946.57</u>	<u>£6,814.52</u>

Deficit for year

-£1,147.09

-£1,722.74

This is a true record of Receipts and Payments
For Inverbervie and District Day Centre For the
year ended 31-5-2025

E. A. Mitchell

16-6-2025

Approved by the Trustees & signed on their behalf.

J. Reid.

TREASURER 16/6/25

Inverbervie & District Day Centre
Statement of Balances as at

SC017164
31/05/2025

Virgin Money

Opening Balances
Deficit for Year
Closing Balances

	<u>2025</u>	<u>2024</u>
Opening Balances	3,641.88	5,364.62
Deficit for Year	-1,147.09	-1,722.74
Closing Balances	<u>£2,494.79</u>	<u>£3,641.88</u>

No reserves, no assets held

This is a true record of Statement and Balances
for the Inverbervie and District Day Centre for the
year ended 31-5-2025

E. A. Mitchell

16-6-2025