

REGISTERED CHARITY NUMBER: SC017663

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Tranent Day Centre Association

G Spratt Accountancy Ltd  
Accountants  
Abbeylands  
High Street  
Dunbar  
EH42 1EH

Tranent Day Centre Association

Report of the Trustees

For the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March, 2024.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a Scottish Incorporated Organisation (SCIO).

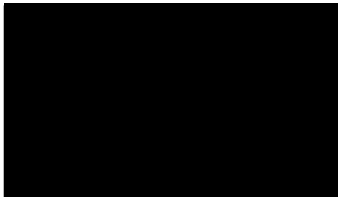
**Registered Charity Number**

SC017663

**Registered Office**



**Trustees**



**Independent Examiner**



G Spratt Accountancy Ltd  
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East Lothian  
EH42 1EH

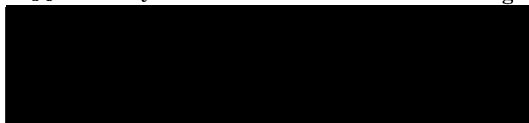
**Trustees Review of the year**

During the year a positive Care Inspectorate report for the Association was received. The Association has entered a new 5 year contract with East Lothian Health and Social Partnership (ELHSP) effective from 1 January, 2024. Procedures have been put in place to reduce costs and increase income to try to achieve a break even position in 2025.

**Charitable Purpose**

The association provides relief for those in need by reason of age and or ill health in the Tranent area of East Lothian.

**Approved by order of board of trustees and signed on its behalf by**



**Date:** 9/10/2024

Tranent Day Centre Association  
For the Year Ended 31 March 2024

	2024 £	2023 £
<b>INCOME</b>		
East Lothian Council Grant	139,171	135,351
Donations	7,006	8,004
Interest	975	364
Fundraising	1,573	2,314
Teas	11,191	9,037
Lunches	1,469	3,195
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	161,385	158,265
 <b>EXPENDITURE</b>		
Wages	133,413	117,585
Pensions	4,053	4,267
Hear & Light	7,597	2,503
Telephone	3,533	1,453
Insurance	895	1,687
Transport & Travel	12,488	12,381
Group Activities & Outgoings	9,469	6,933
Repairs & Renewals	1,018	845
Cleaning	1,029	1,644
Postage & Stationery	1,059	864
Sundries	3,121	2,002
Accountancy	1,600	1,500
Depreciation of Minibus	4,050	5,400
	<hr/>	<hr/>
	183,325	159,062
	<hr/>	<hr/>
<b>Surplus/(Deficit)</b>	( 21,940)	( 798)
 Funds brought forward	79,460	80,258
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<b>Balance carried forward</b>	<u><u>57,520</u></u>	<u><u>79,460</u></u>

Tranent Day Centre Association

Balance Sheet as at 31 March 2024

	2024 £	2023 £
<b>Fixed Assets</b>		
Minibus at Cost	27,000	27,000
Less: Depreciation	14,850	10,800
	<hr/>	<hr/>
Net Book Value	12,150	16,200
 <b>Current Assets</b>		
Cash at Bank	45,169	64,700
Prepayments	1,711	-
	<hr/>	<hr/>
	46,880	64,700
 <b>Creditors:</b>		
Amounts falling due within one year	(1,510)	( 1,440)
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<b>Net Current Assets</b>	45,370	63,260
	<hr/> <hr/>	<hr/> <hr/>
<b>Total Assets less Current Liabilities</b>	57,520	79,460
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 <b>Funds:</b>		
Unrestricted Funds	57,520	79,460
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## Independent Examiner's Report to the Trustees of Tranent Day Centre Association

I report on the accounts for the year ended 31 March 2024.

### **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.

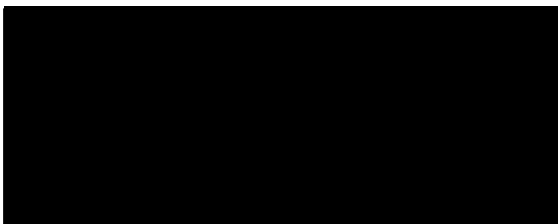
### **Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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 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 Regulationshave 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.



Associate member of the Association of Charity Independent Examiners  
G Spratt Accountancy Ltd  
Abbeylands  
High Street  
Dunbar  
East Lothian EH42 1EH

Date: 9/10/2024