

REGISTERED CHARITY NUMBER: SC017663

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
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 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March, 2025.

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

Sandersons Wynd
Tranent
East Lothian
EH33 1DA

Trustees

Mrs J Sparks
Mr G McMillan
R Knox
J Patterson
D Grant
Mr G Dugdale

Independent Examiner

Paul Ronan
G Spratt Accountancy Ltd
Abbeylands
High Street
Dunbar
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. A break even position has been achieved 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

D Grant 

Date: 19/06/2025

Tranent Day Centre Association
For the Year Ended 31 March 2025

	2024 £	2025 £
INCOME		
East Lothian Council Grant	139,171	141,448
Donations	7,006	4,814
Interest	975	822
Fundraising	1,573	4,148
Teas	11,191	8,659
Lunches	1,469	8,857
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	161,385	168,748
 EXPENDITURE		
Wages	133,413	132,515
Pensions	4,053	6,341
Hear & Light	7,597	4,321
Telephone	3,533	1,235
Insurance	895	1,000
Transport & Travel	12,488	4,744
Group Activities & Outgoings	9,469	6,170
Repairs & Renewals	1,018	1,779
Cleaning	1,029	985
Postage & Stationery	1,059	899
Sundries	3,121	3,936
Accountancy	1,600	1,710
Depreciation of Minibus	4,050	3,038
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	183,325	168,673
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Surplus/(Deficit)	(21,940)	75
 Funds brought forward	79,460	57,520
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Balance carried forward	<u>57,520</u>	<u>57,595</u>

Tranent Day Centre Association

Balance Sheet as at 31 March 2025

	2024 £	2025 £
Fixed Assets		
Minibus at Cost	27,000	27,000
Less: Depreciation	14,850	17,888
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Net Book Value	12,150	9,112
 Current Assets		
Cash at Bank	45,169	48,432
Prepayments	1,711	1,711
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	46,880	50,143
 Creditors:		
Amounts falling due within one year	(1,510)	(1,660)
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Net Current Assets	45,370	48,433
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Total Assets less Current Liabilities	57,520	57,595
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 Funds:		
Unrestricted Funds	57,520	57,595
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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 2025.

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.

G. Spratt Accountancy Ltd

Paul Ronan
G Spratt Accountancy Ltd
Abbeylands
High Street
Dunbar
East Lothian EH42 1EH

Date: 19/06/2025

