

Charity Registration No. SC020948 (Scotland)

Company Registration No. SC248806 (Scotland)

**THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE
AT NEWTON STEWART**

**ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr J W A MacDonald Mr G F Moore Mr J McMaster M Maltman Mrs Gilean Vance Mrs Anne McLean	
Senior management	Mrs T Thomson	Manager
Country of incorporation	United Kingdom (Scotland)	SC248806
Charity registration	Scotland	SC020948
Principal address	Riverside Road Newton Stewart DG8 6NG	
Independent examiner	John Simpson FCA Montpelier Professional (Galloway) Limited 1 Dashwood Square Newton Stewart DG8 6EQ	
Bankers	Royal Bank of Scotland 15 Bridge Street Stranraer DG8 7JA	
Solicitors	A B & A Matthews Bank of Scotland Buildings Newton Stewart DG8 6EG	

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

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THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

TRUSTEES' REPORT (INCLUDING DIRECTORS' 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 financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, 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)".

Objectives and activities

The charity's objects are to:

- Promote and run Mid Galloway Community Day Centre for Older People at Newton Stewart, know as Newton Stewart and District Day Centre
- Create, encourage, foster and maintain the interest of the public by providing a link between the Newton Stewart and District Day Centre and the community which it serves.

The policies adopted in furtherance of these objects is to run the Day Centre providing a range of activities for its members and there has been no change in these during the year.

Grant making policy

The charity does not distribute grants.

Public benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

Achievements and performance

Significant activities and achievements against objectives

This year to 31st March 2025 has been a good steady year for the day centre.

Our membership has increased steadily and our membership for meals on wheels has also increased.

Our members are still enjoying the freshly cooked meals at a reasonable price and the social benefit of coming to the centre therefore improving their mental health which is an important aspect of our service at the day centre. They are free to come together in a warm inviting friendly space where they can meet new friends and enjoy the daily activities that the centre has to offer. Which in turn reduces isolation and loneliness which can become a serious problem for older people in this rural area.

We are thrilled that more and more people are using the centre this year and we hope to continue. This just reaffirms the importance of day centre within our local community.

Thank you to The Third Sector Dumfries and Galloway Mental Health & Wellbeing Fund for their grant award which allowed us to recruit a Volunteer Outreach Co-Ordinator for 1 year who visited the rural villages within the Machars and Newton Stewart, trying to identify the needs of our elderly population and where the centre could expand or provide for.

We have hosted quite a few fund raising nights of bingo where we were very well supported by the community and businesses who organised gifts and prizes.

We will continue to host these nights regularly which helps support the day centre, also people can see what we have to offer raising awareness of our service.

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The charity had total incoming resources for the year of £256,766, representing a increase of £20,127 on the 2024 year. Total resources expended amounted to £270,033 for the year as against £230,921 in 2024. The charity had a net deficit for the year of £13,267 (2024: surplus £5,718).

Reserves policy

It is the policy of the charity that unrestricted funds which are not invested in fixed assets and have not been designated for a specific use (free reserves) should be maintained at a level equivalent to three month's expenditure (estimated at £60,000). The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end unrestricted funds excluding fixed assets were in surplus by £59,903, however £37,000 is designated for a redundancy fund, meaning that free reserves are in surplus of £22,903. The charity has received a commitment from The Riverside Members Trust that it will continue to financially support it if needed to December 2026. Taken together with the budget that is in place, the Trustees consider the charity a going concern.

Investment policy

Under the Memorandum and Articles of Association, the charity has the power to make investments which the Trustees see fit for the furtherance of the objectives of the charity.

The principal source of funding for the charity is the Social Services Department of Dumfries & Galloway Council and income from members and the general community.

Major risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The coming year will see us continue to provide opportunities for our members to benefit from the services of the day centre.

We will in addition continue to deliver a hot meal to members who are not able to attend in person.

It will however continue to be our aim to bring as many of our members and their guests as possible to the centre to enjoy warm, friendly and entertaining environment to socialise with their fellow members and new friends.

Structure, governance and management

The charity is a company limited by guarantee on 6 May 2003 and recognised as a Scottish Charity on 6 May 2003. The charity is governed by its Memorandum and Articles of Association

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr J W A MacDonald

Mr G F Moore

Mr J McMaster

M Maltman

Mrs Gilean Vance

Mrs Anne McLean

Mrs S McCalman

Mr Richard Draper

(Resigned 30 April 2024)

(Resigned 10 April 2025)

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Recruitment and appointment of trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association the chairman of the trustees is nominated by the trustees. No person shall be admitted a Member of the Company unless approved by the trustees. Every person who wishes to become a member shall deliver to the company an application for membership in such form as the chairman require executed by him.

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.

To facilitate effective operations the manager, Tracy Thomson have been delegated authority for operational matters.

Induction and training of trustees

The trustees are invited to the Board by the Current Directors after assessing the potential contribution the individual could make to the organisation. New trustees are briefed on the operations of the charity and their duties under charity and company law.

.....*JWA MacDonald*.....

Dr J W A MacDonald

Trustee

Date:*9/3/26*.....

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 5 to 17.

Respective responsibilities of Trustees and examiner

The charity trustees (who are also the directors of The Mid Galloway Community Day Centre For Older People at Newton Stewart for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 qualified statement

In the course of my examination, no matter has come to my attention other than disclosed below

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

I have identified a matter of concern in that the charity had not kept sufficient books and records to allow the spending against restricted funds to be monitored during the year. In addition, when the process was undertaken post year end, it was identified that £13,143 of spending against one fund had actually taken place in the previous financial year. The charity is now fully aware of their bookkeeping responsibilities in regard to restricted funds, and do not anticipate that this issue will arise again in the future.



John Simpson FCA

Chartered Accountants Ireland
Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ
Date:12/3/26...

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	73,360	6,043	79,403	31,380	52,157	83,537
Charitable activities	4	159,771	-	159,771	138,945	-	138,945
Other trading activities	5	16,824	-	16,824	14,061	-	14,061
Investments	6	768	-	768	96	-	96
Total income		<u>250,723</u>	<u>6,043</u>	<u>256,766</u>	<u>184,482</u>	<u>52,157</u>	<u>236,639</u>
Expenditure on:							
Raising funds	7	4,542	-	4,542	3,101	-	3,101
Charitable activities	8	233,253	32,238	265,491	202,738	25,082	227,820
Total expenditure		<u>237,795</u>	<u>32,238</u>	<u>270,033</u>	<u>205,839</u>	<u>25,082</u>	<u>230,921</u>
Net income/(expenditure)		12,928	(26,195)	(13,267)	(21,357)	27,075	5,718
Transfers between funds							
		16,846	(16,846)	-	(5,401)	5,401	-
Net movement in funds	10	29,774	(43,041)	(13,267)	(26,758)	32,476	5,718
Reconciliation of funds:							
Fund balances at 1 April 2024		41,155	45,220	86,375	67,913	12,744	80,657
Fund balances at 31 March 2025		<u>70,929</u>	<u>2,179</u>	<u>73,108</u>	<u>41,155</u>	<u>45,220</u>	<u>86,375</u>

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

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		11,026		12,307
Current assets					
Stocks	15	500		500	
Debtors	16	836		-	
Cash at bank and in hand		64,644		77,734	
		<u>65,980</u>		<u>78,234</u>	
Creditors: amounts falling due within one year	17	<u>(3,898)</u>		<u>(4,166)</u>	
Net current assets			62,082		74,068
Total assets less current liabilities			<u>73,108</u>		<u>86,375</u>
The funds of the charity					
Restricted income funds	19		2,179		45,220
Unrestricted funds	20		70,929		41,155
			<u>73,108</u>		<u>86,375</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

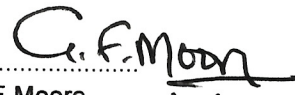
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on


Dr J W A MacDonald
Trustee
4/3/26


Mr G F Moore
Trustee
9/3/26

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Mid Galloway Community Day Centre For Older People at Newton Stewart is a private company limited by guarantee incorporated in Scotland.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, 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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

1.4 Income

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.

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.

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, gross of discounts, VAT and other sales related taxes.

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

1.6 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	20% on reducing balance
Motor vehicles	20% on reducing balance

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.

1.7 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).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 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.

1.12 Retirement benefits

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

2 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.

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	25,780	6,043	31,823	4,830	6,937	11,767
Grants	45,000	-	45,000	25,000	45,220	70,220
Membership fees	2,580	-	2,580	1,550	-	1,550
	<u>73,360</u>	<u>6,043</u>	<u>79,403</u>	<u>31,380</u>	<u>52,157</u>	<u>83,537</u>
Donations and gifts						
General donations	25,780	-	25,780	4,830	-	4,830
Bus donations	-	6,043	6,043	-	6,937	6,937
	<u>25,780</u>	<u>6,043</u>	<u>31,823</u>	<u>4,830</u>	<u>6,937</u>	<u>11,767</u>
Grants						
Third Sector D&G	-	-	-	-	45,220	45,220
Members Trust	45,000	-	45,000	25,000	-	25,000
	<u>45,000</u>	<u>-</u>	<u>45,000</u>	<u>25,000</u>	<u>45,220</u>	<u>70,220</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Meal income	73,824	58,801
Services provided under contract	85,947	80,144
	<u>159,771</u>	<u>138,945</u>

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Hall lets & sundry fundraising	7,806	1,870
Fetes & raffles	9,018	12,191
	<u>16,824</u>	<u>14,061</u>
Other trading activities	<u>16,824</u>	<u>14,061</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	768	96
	<u>768</u>	<u>96</u>

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	4,542	3,101
	<u>4,542</u>	<u>3,101</u>

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Running of the Day Centre 2025 £	Running of the Day Centre 2024 £
Direct costs		
Staff costs	122,211	97,293
Staff Training	-	1,164
Food purchases	38,922	34,950
Rates and water	-	474
Heat & light	9,936	14,444
Insurance	3,925	3,914
Repairs & renewals	7,852	6,928
Transport & travelling	14,779	11,000
Entertainment	-	138
	<u>197,625</u>	<u>170,305</u>
Share of support and governance costs (see note 9)		
Support	62,976	53,306
Governance	4,890	4,209
	<u>265,491</u>	<u>227,820</u>
Analysis by fund		
Unrestricted funds	233,253	202,738
Restricted funds	32,238	25,082
	<u>265,491</u>	<u>227,820</u>

9 Support costs allocated to activities

	Running of the Day Centre 2025 £	Total 2024 £
Staff costs	51,720	43,216
Depreciation	2,757	3,078
Telephone	1,264	1,073
Post, stat & advert.	2,482	2,865
Sundry	3,900	2,421
Bank charges	853	653
Governance	4,890	4,209
	<u>67,866</u>	<u>57,515</u>

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities	(Continued)	
	2025 £	2024 £
Governance costs comprise:		
Accountancy	2,532	1,956
Legal and professional	2,358	2,253
	<u>4,890</u>	<u>4,209</u>
10 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	2,532	1,956
Depreciation of owned tangible fixed assets	<u>2,757</u>	<u>3,078</u>
11 Trustees		
None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
None of the Trustees had any expenses reimbursed during the year, nor the previous year.		
12 Employees		
The average monthly number of employees during the year was:		
	2025 Number	2024 Number
Care provision	<u>8</u>	<u>8</u>
Employment costs	2025 £	2024 £
Wages and salaries	165,570	134,588
Other pension costs	<u>8,361</u>	<u>5,921</u>
	<u>173,931</u>	<u>140,509</u>

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

Remuneration of key management personnel

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

(Continued)

12 Employees

The charity considers that its key management personnel comprise of the trustees and the Centre Manager. The total employment benefits including employers National Insurance and employer pension contributions of the key personnel were £39,949 (2024: £37,883).

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2024	8,971	38,906	47,877
Additions	1,476	-	1,476
	<u>10,447</u>	<u>38,906</u>	<u>49,353</u>
At 31 March 2025			
Depreciation and impairment			
At 1 April 2024	6,114	29,456	35,570
Depreciation charged in the year	867	1,890	2,757
	<u>6,981</u>	<u>31,346</u>	<u>38,327</u>
At 31 March 2025			
Carrying amount			
At 31 March 2025	<u>3,466</u>	<u>7,560</u>	<u>11,026</u>
At 31 March 2024	<u>2,857</u>	<u>9,450</u>	<u>12,307</u>

15 Stocks

	2025 £	2024 £
Raw materials and consumables	<u>500</u>	<u>500</u>

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	<u>836</u>	<u>-</u>

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,552	2,013
Other creditors	696	713
Accruals and deferred income	1,650	1,440
	<u>3,898</u>	<u>4,166</u>

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>8,361</u>	<u>5,921</u>

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.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Transport Costs	-	6,043	(2,340)	(3,703)	-
Mental Health & Wellbeing Fund	27,635	-	(27,471)	-	164
Riverside Project	17,585	-	(2,427)	(13,143)	2,015
	<u>45,220</u>	<u>6,043</u>	<u>(32,238)</u>	<u>(16,846)</u>	<u>2,179</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Benefit of Older People Fund	11,968	-	(11,968)	-	-
Transport Costs	-	6,937	(12,338)	5,401	-
Mental Health & Wellbeing Fund	-	27,635	-	-	27,635
Riverside Project	-	17,585	-	-	17,585
Bus Fund	776	-	(776)	-	-
	<u>12,744</u>	<u>52,157</u>	<u>(25,082)</u>	<u>5,401</u>	<u>45,220</u>

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

Transport Costs

Centre users and other donors provide funding towards transport costs. This fund generally runs at a deficit, with the Trustees using unrestricted funds to ensure that a long term deficit is not built up.

Mental Health & Wellbeing Fund

Funding was towards employment costs of the Volunteer Outreach Worker for 1 year period.

D&G Community Led Local Development Fund (Riverside Project)

To deliver the refurbishment of the Riverside Day Centre. The transfer relates to fund spending which relates to the 2024 year.

20 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 £	Transfers £	At 31 March 2025 £
Redundancy provision	29,649	-	-	7,351	37,000
General funds	11,506	250,723	(237,795)	9,495	33,929
	<u>41,155</u>	<u>250,723</u>	<u>(237,795)</u>	<u>16,846</u>	<u>70,929</u>
 Previous year:	 At 1 April 2023 £	 Incoming resources £	 Resources expended £	 Transfers £	 At 31 March 2024 £
Redundancy provision	27,421	-	-	2,228	29,649
General funds	40,492	184,482	(205,839)	(7,629)	11,506
	<u>67,913</u>	<u>184,482</u>	<u>(205,839)</u>	<u>(5,401)</u>	<u>41,155</u>

Previously the directors set up a designated fund to allow for any possible redundancy costs. The directors currently believe the possibility of having to make redundancies is remote.

THE MID GALLOWAY COMMUNITY DAY CENTRE FOR OLDER PEOPLE AT NEWTON STEWART

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	11,026	-	11,026
Current assets/(liabilities)	59,903	2,179	62,082
	<u>70,929</u>	<u>2,179</u>	<u>73,108</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	12,307	-	12,307
Current assets/(liabilities)	28,848	45,220	74,068
	<u>41,155</u>	<u>45,220</u>	<u>86,375</u>

22 Related party transactions

The company is under the control of the directors.

The Riverside Day Centre Members Trust was previously set up by the users of the day centre to fund the interests and activities of the members of the day centre. The funds of the Trust are not under the control of the directors of the company, and are therefore not included within these financial statements.

During the year the charity received a cash donation of £45,000 from The Riverside Day Centre Members Trust. The Trust has committed to financial support the charity until at least December 2026.