

Day Centres Service Limited

Scotland · Charity number SC022522

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1994-04-13
Register	View on the OSCR register

Contact

Address	Viewforth House 189 Nicol Street Kirkcaldy Fife KY1 1PF
Website	www.kirkcaldydaycentres.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The Charity was set up to provide weekly support for older people who are frail and isolated. Activities ceased in 2024

Beneficiaries: 'Older People'

Objectives: The Company's objects are to relieve the needs, distress and anxiety, to promote the safety of and reduce the isolation of the elderly, infirm, and sick residents in the area of Kirkcaldy, by the provision of Day Centres and associated services.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£0	£396	-	0
2024-06-30	£256,586	£412,391	-	8
2023-03-31	£242,933	£207,650	-	8
2022-03-31	£223,890	£190,484	-	8
2021-03-31	£218,608	£168,463	-	8

Day Centres Service Limited

Scotland - Charity number SC022522

Accounts

REGISTERED COMPANY NUMBER: SC222818 (Scotland)
REGISTERED CHARITY NUMBER: 022522

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
DAY CENTRES SERVICE LIMITED**

**S&W Partners (Scotland) Limited
Cluny Court
John Smith Business Park
Kirkcaldy
Fife
KY2 6QJ**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

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DAY CENTRES SERVICE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

The Trustees (who are also directors of the charity for the purposes of Company Law) present their annual report together with the unaudited financial statements of Day Centres Service Limited for the year ended 30 June 2025.

The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The principal activity of the charity was to provide weekly Day Centres for older people who are frail and isolated. It is a voluntary organisation registered with Charitable status.

The strategy for achieving these objectives is included in our mission statement:

- To investigate areas of identified need for people in the Kirkcaldy area
- To promote the social and mental well-being of physically frail older people in a group setting, always respecting their dignity and their rights
- To encourage community involvement with older people through volunteering
- To provide information and support to older people, their families and carers in the Kirkcaldy area.

Activities ceased in 2024.

FINANCIAL REVIEW

Financial position

A decision has been made to wind up the charity. The Reserve Fund represents the unrestricted funds arising from past operating results. The balance of the unrestricted funds of £11,701 (2024 - £12,097) on the winding up of the charity will be distributed to local organisations that provide similar services to Day Centre Services Limited.

The Activities Fund is a designated fund, which includes donations and service users' contributions, to enable the charity to provide meals and offer activities during the year. Post-pandemic we have returned to building up service users' contributions again, given that most of our service delivery is back to in-house.

Principal funding sources

Fife Council, our principal external funder, with which we have regular contact and dialogue at strategic and operational level, continued to recognise our ongoing funding circumstances and the necessity and the quality of our service, which had continued in difficult circumstances during the pandemic and its lockdown and lockdown-easing phases. It remains financially very supportive, for which we are very grateful, despite pressures on statutory social care and health budgets remaining extremely tight.

Investment policy

The trustees do not hold funds for investment.

FUTURE PLANS

The board has made a decision to wind up the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

DAY CENTRES SERVICE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is limited by guarantee and is governed by its Memorandum and Articles of Association. Each member of the management committee undertakes to contribute such amount as may be required (not exceeding £1) to the charity's debts and liabilities contracted before he/she ceases to be a member and of the cost, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves.

The board/committee consists of 3 members with various skills and attributes. Committee meetings are held regularly to monitor and manage its affairs, albeit this has had to take place by remote contact means during Covid-19 restrictions. Decisions affecting the normal delivery of the service are made by the manager who reports to the board at each standing agenda meeting as well as ad - hoc meetings as required.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular these related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to them.

The Trustees have assessed the key risks impacting the charity as:

- Ensuring adequate resources are in place to fund ongoing charitable activities.
- Safeguarding the welfare and well-being of charity beneficiaries.

The Trustees mitigate these risks by:

- Setting an annual budget. Monthly management accounts are reviewed to monitor performance against the agreed budget, with quarterly reports being presented to the board of trustees.
- Having established safeguarding policies which reflect best practice and having clear procedures in place for all activities to ensure compliance with these policies.

Going concern

The board have made the decision to wind up the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC222818 (Scotland)

Registered Charity number

022522

Registered office

c/o Haines Watts, Cluny Court
John Smith Business Park
Chapelton Drive
Kirkcaldy
Fife
KY2 6QJ

Trustees

Mr George Andrew Proudfoot Chairman
Mr George Alexander Nisbet Treasurer
Mrs Susan Margaret Nisbet Secretary

Company Secretary

Mrs Susan Margaret Nisbet

DAY CENTRES SERVICE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

S&W Partners (Scotland) Limited
Cluny Court
John Smith Business Park
Kirkcaldy
Fife
KY2 6QJ

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on21st April 2026..... and signed on its behalf by:


.....
Mr George Andrew Proudfoot - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DAY CENTRES SERVICE LIMITED**

I report on the accounts for the year ended 30 June 2025 set out on pages five to fourteen.

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.

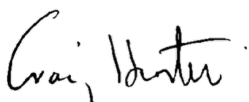
Independent examiner's statement

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 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.



Craig Hunter
The Institute of Chartered Accountants of Scotland

S&W Partners (Scotland) Limited
Cluny Court
John Smith Business Park
Kirkcaldy
Fife
KY2 6QJ

24/04/2026

Date:

DAY CENTRES SERVICE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2025**

				Year Ended 30.6.25 Total funds £	Period 1.4.23 to 30.6.24 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	34,742
Charitable activities					
Provision of Day Centres and activities for older people		-	-	-	205,846
Other trading activities	2	-	-	-	5,297
Investment income	3	-	-	-	701
Other income		-	-	-	10,000
Total		-	-	-	256,586
EXPENDITURE ON					
Charitable activities					
Provision of Day Centres and activities for older people	4	396	-	396	412,391
NET INCOME/(EXPENDITURE)		(396)	-	(396)	(155,805)
RECONCILIATION OF FUNDS					
Total funds brought forward		12,097	-	12,097	167,902
TOTAL FUNDS CARRIED FORWARD		11,701	-	11,701	12,097

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

DAY CENTRES SERVICE LIMITED (REGISTERED NUMBER: SC222818)

BALANCE SHEET

30 JUNE 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Cash at bank		12,371	12,457
CREDITORS			
Amounts falling due within one year	11	(670)	(360)
NET CURRENT ASSETS		<u>11,701</u>	<u>12,097</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		11,701	12,097
NET ASSETS		<u>11,701</u>	<u>12,097</u>
FUNDS	13		
Unrestricted funds		<u>11,701</u>	<u>12,097</u>
TOTAL FUNDS		<u>11,701</u>	<u>12,097</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

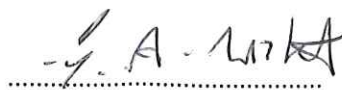
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21/4/26 and were signed on its behalf by:


Mr George Alexander Nisbet - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with 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 Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

DISCLOSURE EXEMPTIONS

The charity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102

No cash flow statement has been presented for the charity.

PREPARATION OF THE ACCOUNTS ON A GOING CONCERN BASIS

The board have made the decision to wind up the charity.

INCOME RECOGNITION

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income consists of grants, donations, service users contributions and income from investments and is credited in the year in which it is receivable except when received in advance, when it is credited in the year in which it falls due.

Income investment relates wholly to interest received on bank deposits.

Donations are recognised on a cash basis. Donations for purposes restricted by the wishes of the donor are taken to Restricted Funds.

LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

VOLUNTEER HELP

The value of any voluntary help received is not included in the accounts.

DEFERRED INCOME

Deferred income represents income received but has been recognised as deferred income as the criteria and conditions on which the funds were released have not as yet been satisfied.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

1. ACCOUNTING POLICIES - continued

EXPENDITURE RECOGNITION

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

TAXATION

The charity is exempt from corporation tax on its charitable activities.

VAT POLICY

The charity is not registered for value added tax and accordingly expenditure includes vat where appropriate.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds which are unrestricted but have been specifically designated for a particular purpose. These funds are accounted for as part of the charity's unrestricted funds.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The company participates in a multi-employer pension scheme. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

DEBTORS

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount paid in advance for future periods.

CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

FINANCIAL INSTRUMENTS

The company only has basic financial assets and liabilities. These are recognised at the amount payable or receivable.

DAY CENTRES SERVICE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

2. OTHER TRADING ACTIVITIES

	Year Ended 30.6.25 £	Period 1.4.23 to 30.6.24 £
Service users' contributions to meals and activities	-	5,297
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	Year Ended 30.6.25 £	Period 1.4.23 to 30.6.24 £
Deposit account interest	-	701
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Provision of Day Centres and activities for older people	86	310	396
	<u> </u>	<u> </u>	<u> </u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 30.6.25 £	Period 1.4.23 to 30.6.24 £
Staff costs	-	372,471
Rent and insurance	(14)	6,757
Telephone	-	786
Postage and stationery	-	168
Payroll bureau costs	-	1,014
Repairs	-	59
Activities	-	9,748
Staff travel expenses	-	1,771
Training	-	517
Miscellaneous	-	63
Rent for Day Centres	-	10,920
Lease of photocopier	-	1,907
Care commission	-	1,541
Depreciation	-	999
Loss on sale of assets	-	228
Interest payable and similar charges	100	250
	<u> </u>	<u> </u>
	86	409,199
	<u> </u>	<u> </u>

DAY CENTRES SERVICE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

6. SUPPORT COSTS

	Governance costs £
Provision of Day Centres and activities for older people	310

Support costs, included in the above, are as follows:

GOVERNANCE COSTS

	Year Ended 30.6.25 Provision of Day Centres and activities for older people £	Period 1.4.23 to 30.6.24 Total activities £
Sundries	34	-
Accountancy fees	276	3,192
	<u>310</u>	<u>3,192</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 30.6.25 £	Period 1.4.23 to 30.6.24 £
Depreciation - owned assets	-	999
Deficit on disposal of fixed assets	-	228
	<u>-</u>	<u>1,227</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the period ended 30 June 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the period ended 30 June 2024.

DAY CENTRES SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

9. STAFF COSTS

	Year ended 30.06.25	Period ended 30.06.24
Wages and salaries	-	168,168
Social security costs	-	18,734
Other pension costs	-	11,947
Severance pay	-	78,500
Redundancy pay	-	55,407
Payment in lieu of notice	-	39,715
	-	372,471

The average monthly number of employees during the year was as follows:

	Year Ended 30.6.25	Period 1.4.23 to 30.6.24
Employees	-	8

No employees received emoluments in excess of £60,000.

In the prior financial period, the total remuneration (inclusive of Employers National Insurance) for Key Management Personnel was £nil (2024 - £71,804). Last year this included redundancy and Payment in lieu of notice amounting to £24,346.

DEFINED BENEFIT PENSION SCHEME

The Pensions Trust has advised the Charity that a deficit exists on their multi - employer defined benefit pension scheme plan. A Recovery Plan has been put in place which has 2 years left to run with additional "deficit contributions" payable. Owing to this situation, the Charity has been notified by the Pension Trust of the estimated employer debt on withdrawal from the Plan based on the present net value of the fund at 30 June 2025 being £Nil (2024 - £nil).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,742	-	34,742
Charitable activities			
Provision of Day Centres and activities for older people	205,846	-	205,846
Other trading activities	5,297	-	5,297
Investment income	701	-	701
Other income	10,000	-	10,000
Total	256,586	-	256,586

EXPENDITURE ON

DAY CENTRES SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Provision of Day Centres and activities for older people	412,391	-	412,391
NET INCOME/(EXPENDITURE)	(155,805)	-	(155,805)
RECONCILIATION OF FUNDS			
Total funds brought forward	167,902	-	167,902
TOTAL FUNDS CARRIED FORWARD	12,097	-	12,097

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Outstanding accounts	360	360
Accrued expenses	310	-
	670	360

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Current assets	12,371	-	12,371	12,457
Current liabilities	(670)	-	(670)	(360)
	11,701	-	11,701	12,097

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	-	-	-	1,227
Current assets	12,371	-	12,457	176,988
Current liabilities	(360)	-	(360)	(10,140)
Long term liabilities	-	-	-	(173)
	12,097	-	12,097	167,902

DAY CENTRES SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

13. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General Fund	6,574	(396)	5,523	11,701
Activities Fund	5,523	-	(5,523)	-
	<u>12,097</u>	<u>(396)</u>	<u>-</u>	<u>11,701</u>
TOTAL FUNDS	<u>12,097</u>	<u>(396)</u>	<u>-</u>	<u>11,701</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	-	(396)	(396)
	<u>-</u>	<u>(396)</u>	<u>(396)</u>
TOTAL FUNDS	<u>-</u>	<u>(396)</u>	<u>(396)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General Fund	40,802	(154,328)	120,100	6,574
Contingency Fund	120,100	-	(120,100)	-
Activities Fund	7,000	(1,477)	-	5,523
	<u>167,902</u>	<u>(155,805)</u>	<u>-</u>	<u>12,097</u>
TOTAL FUNDS	<u>167,902</u>	<u>(155,805)</u>	<u>-</u>	<u>12,097</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	251,071	(405,399)	(154,328)
Activities Fund	5,515	(6,992)	(1,477)
	<u>256,586</u>	<u>(412,391)</u>	<u>(155,805)</u>
TOTAL FUNDS	<u>256,586</u>	<u>(412,391)</u>	<u>(155,805)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

14. OTHER FINANCIAL COMMITMENTS

The total amount of financial commitments, guarantees and contingencies that are not included in the balance sheet is £nil (2024 - £nil).

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

DAY CENTRES SERVICE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	Year Ended 30.6.25 £	Period 1.4.23 to 30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	325
Grants	-	34,417
	-	34,742
Other trading activities		
Service users' contributions to meals and activities	-	5,297
Investment income		
Deposit account interest	-	701
Charitable activities		
Grants	-	205,846
Other income		
Employment allowance	-	10,000
Total incoming resources	-	256,586
EXPENDITURE		
Charitable activities		
Wages	-	341,790
Social security	-	18,734
Pensions	-	11,947
Rent and insurance	(14)	6,757
Telephone	-	786
Postage and stationery	-	168
Payroll bureau costs	-	1,014
Repairs	-	59
Activities	-	9,748
Staff travel expenses	-	1,771
Training	-	517
Miscellaneous	-	63
Rent for Day Centres	-	10,920
Lease of photocopier	-	1,907
Care commission	-	1,541
Dep'n of fixtures and fittings	-	999
Loss on sale of tangible fixed assets	-	228
Bank charges	100	250
	86	409,199

This page does not form part of the statutory financial statements

DAY CENTRES SERVICE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	Year Ended 30.6.25 £	Period 1.4.23 to 30.6.24 £
Support costs		
Governance costs		
Sundries	34	-
Accountancy fees	276	3,192
	310	3,192
Total resources expended	396	412,391
Net expenditure	(396)	(155,805)

This page does not form part of the statutory financial statements