

John Bellany Day Centre

Scottish Charity No. SC024761

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

JOHN BELLANY DAY CENTRE

Chairperson's Report For year to 31st March 2025

BRIEF SYNOPSIS OF 2024/25

The Board of Trustee numbers have been maintained at five during this financial year. We are fortunate to have a volunteer group who have considerable experience in working with the Local Authority and in business. We have not been successful in attracting new Trustees but will continue to encourage interest through our publicity leaflets and our usage of local newsletter. We continue to maintain a strong financial base that helps us to regularly review staff salaries and allows us to address practical issues as they arise.

Our Day Centre continues to be a member of the Association of East Lothian Day Centres and can access the HR Services and Training Programme funded by the Association. This continues to ensure that the most professional supports stay available to all staff and Trustees.

The numbers attending the Day Centre on a Monday to Friday has remained steady in the knowledge that the demand for places will continue to increase with the ongoing need for our Older People support in all our communities is at a premium.

Alongside this service our five-day Outreach Programme has considerably increased with well over 100 hours per month being provided. We meet a varied range of requests from service users/carers/families to ensure that our Older People can continue to live with their families. Families have indicated that JBDC allows them to keep a balanced life while providing care to their loved ones.

Our Outreach continues to extend beyond individual contacts. We continue to maintain our support of the local Stroke Group in Port Seton and the Wednesday Group in Longniddry. The numbers are steadily maintained and with our staff in attendance the organisers feel a sense of reassurance from these trained individuals.

We continue to evaluate the operation of our services and consider if there are other sources of input we can provide to our communities. The staff have a keen sense of community, and they are looking to add a new venture into 2025/26.

We are now 22 months into the Day Centre 6-year Health and Social Care Partnership Procurement Contract. All Day Centres opted into this process which provides considerable service security for our work within our communities.

JOHN BELLANY DAY CENTRE

Chairperson's Report For year to 31st March 2025

ORGANISATIONAL STRENGTHS

- Maintained strong Trustee and Staff groups.
- Continued to keep positive relationships with stakeholders, professional organisations and local Community.
- Have successfully kept an important level of service delivery in all areas of work.
- We continue to look at other projects to support our older people within our catchment areas.
- We have been able to maintain a high level of staff morale, through addressing working arrangements, addressing the need for a salary increases and managing the process of Contract Procurement.

ORGANISATIONAL WEAKNESS

- Facing the challenges of the Procurement Contract as it does not leave any scope to achieve financial increases on a year-by-year basis.

ORGANISATIONAL OPPORTUNITIES

John Bellany Day Centre have made considerable strides in developing its Community Services and continues to think how it can best progress innovative ideas.

We continue to support Older People out with our catchment areas. There is a major area of East Lothian who do not have a Day Centre, or an Outreach Programme and we are often approached to accept referrals. We work on the basis that if there is an unmet need and we can fill that gap we will assess the situation and if we are able to offer a place we will do so. We have worked this way for some time now, but it is expected that a new Day Centre and Outreach Programme will be developed to fill this gap.

We are already looking at expanding our services into early evening support to our clientele, especially those who live alone but this plan is in its infancy and is unlikely to be available until the summer of 2025.

STAFF AND TRUSTEES

- There are 7 staff supporting our clients within the Day Centre who are also taking part in the Outreach support. We will continue to evaluate the staffing need depending on the ongoing level of referrals and the development of the services.
- There are now 5 Trustees all allocated a business task.
- Board Meetings are held quarterly on a face-to-face basis.
- We continue to be represented at the regular meetings of the Association of East Lothian Day Centres (for Older People). This allows us to express our views on a range of common topics.
- We continue to be represented at meetings with East Lothian Council/ Health and Social Care Partnership Subgroup, to discuss key issues of service delivery and development.

JOHN BELLANY DAY CENTRE

Chairperson's Report For year to 31st March 2025

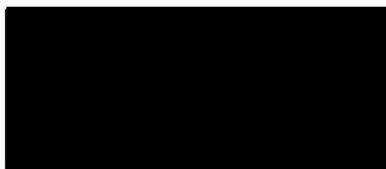
CONCLUSION

We are a busy service and again have had a successful year. We have maintained an important level of service delivery and are able to look ahead at innovative ideas.

The on-going financial contract secures the service, but the arrangement brings its financial challenges. We keep a positive engagement with our service users, families, staff, communities and all stakeholders and funders.

We believe our strength lies in our staff group and Trustees who all bring a wide range of skills. We are a forward-looking organisation who believe our Older People deserve the best possible services and that their families, who continue to care for their loved ones, deserve positive support.

We are looking to offering a wider programme of services over the coming year and we are sure that they will be well supported by our service users and families.



Chairperson
John Bellany Day Centre

JOHN BELLANY DAY CENTRE

Report of the Trustees For the year to 31 March 2025

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

Reference and Administrative Details

Charity number: SC024761

Registered Office:

Accountants

Bankers: Virgin Money

Trustees: The trustees serving during the year were as follows:

JOHN BELLANY DAY CENTRE
Trustees report
For the year to 31 March 2025

The Trustees present their annual report and financial statements of the charity for the year to 31 March 2025. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Memorandum and Articles of Association and 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 (Charities SORP FRS102).

Objectives and Activities

Our purpose is to promote the benefit of older people and their carers in Port Seton, Cockenzie and the surrounding areas by associating the local authorities, voluntary organisations, and inhabitants in a common effort to advance education. We also aim to provide social welfare, facilities for recreation and other leisure time activities to improve the lives of the aforementioned older people and their carers.

Achievements and Performance

The achievements and performance of the charity in the year are set out more fully in the chairperson's report.

Financial Review

The financial statements follow on pages 9 to 15. Total income in the year was £220,963 (2024 £229,307) and total expenditure £203,863 (2024 £173,628), resulting in a surplus of £17,100 (2024 £55,669). Total funds held at 31st March 2025 amounted to £233,794 (2024 £216,694), of which £31,293 (2024 £35,699) were held for specific purposes.

Reserves policy

The total reserves held at the end of the year were £233,794 (2024 £216,694). The trustees wish to build up the reserves to a level which is sufficient to cover any unanticipated increase in costs or a reduction in the grant received from East Lothian Council and which will enable the organisation to purchase assets to improve the quality of services provided.

Plans for Future Periods

The trustee's plans for future periods are set out more fully in the chairperson's report.

JOHN BELLANY DAY CENTRE
Trustees report
For the year to 31 March 2025

Reference and Administrative Details

The information relating to John Bellany Day Centre is contained on page 4. The trustees who served during the accounting period and to the date of this report are listed.

Structure Governance and Management

Governing Document

John Bellany Day Centre became a Scottish Charitable Incorporated Organisation (SCIO) on 10 August 2016 and is governed by its Constitution dated September 2010 (amended July 2015). It is a registered charity with the Office of the Scottish Charity Regulator (OSCR).

Director induction and training

New trustees are briefed on their legal obligations under charity law, the content of the Constitution, the committee and decision-making processes and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees administers the charity and meets as required throughout the year.

Risk Management

The trustees are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks. The major risks are set out more fully in the chairperson's report.

JOHN BELLANY DAY CENTRE
Trustees report
For the year to 31 March 2025

Statement of Trustees responsibilities

The Trustees of John Bellany Day Centre Association are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable organisation and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

JOHN BELLANY DAY CENTRE

Independent Examiner's Report to the trustees For the year to 31 March 2025

I report on the accounts of the charity for the year to 31st March 2025 which are set out on pages 9 to 15.

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. The charity 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 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 view given by the accounts.

Independent examiner's statement

In the course of 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 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and 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.

24 November 2025

Date

Helen Lowe Ltd
Chartered Accountants
17-21 East Mayfield
Edinburgh
EH9 1SE

John Bellamy Day Centre

**Statement of Financial Activities
(Incorporating Income and Expenditure Account)
For the year ended 31 March 2025**

		Unrestricted					
	Notes	Benevolent Funds	Designated Funds	General Funds	Restricted Funds	Total 2025	Total 2024
INCOME FROM:							
Donations	4	7,699	-	-	-	7,699	32,134
Charitable activities	5	-	-	205,322	5,500	210,822	195,294
Investments	6	2,442	-	-	-	2,442	1,879
Total		10,141	-	205,322	5,500	220,963	229,307
EXPENDITURE ON:							
Charitable activities	7	395	-	190,794	8,986	200,175	168,617
Other	8	-	-	2,768	920	3,688	5,021
Total		395	-	193,562	9,906	203,863	173,638
NET INCOME		9,746	-	11,760	- 4,406	17,100	55,669
Transfer between funds		-	-	-	-	-	-
Total funds brought forward		57,256	35,000	88,739	35,699	216,694	161,025
Total funds carried forward		67,002	35,000	100,499	31,293	233,794	216,694

John Bellamy Day Centre

**Balance Sheet
As at 31 March 2025**

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	10	7,202	9,207
Current Assets			
Bank Balance		227,900	210,574
Cash		<u>114</u>	<u>113</u>
		228,014	210,687
Creditors			
Amounts falling due within one year	11	<u>1,422</u>	<u>3,200</u>
Net current assets		<u>226,592</u>	<u>207,487</u>
Total Assets less Current Liabilities		<u>233,794</u>	<u>216,694</u>
Capital and Reserves			
<u>Unrestricted:</u>			
Benevolent Fund	13	67,002	57,256
Designated Fund	13	35,000	35,000
General Fund	13	100,499	88,739
Restricted Funds	13	<u>31,293</u>	<u>35,699</u>
Total Funds		<u>233,794</u>	<u>216,694</u>

Signed on behalf of the Trustees

Chairperson

17/11/2025

Date

John Bellany Day Centre
Notes to the Financial Statements
For the year ended 31 March 2025

1. Legal Status

John Bellany Day Centre is a charitable organisation limited by guarantee and is governed by its Constitution dated September 2010 (amended July 2015). The charity became a Scottish Charitable Incorporated Organisation on 10 August 2016.

According to the Constitution, every member undertakes to contribute to the assets of the Association in the event of its being wound up while he is a member, such amount as to be required and not exceeding £1.

2. Accounting Policies

a) Basis of Accounting

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 (Charities SoRP FRS102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

John Bellany Day Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Income

Income is attributable to one charitable activity which is to provide care to elderly people. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds. The charity's income consists of Revenue grants and donations.

c) Expenditure

All expenditure is included on the accruals basis and has been directly attributed to one of the financial categories of resources expended in the Income and Expenditure Account and Statement of Financial Activities. The expenditure also includes irrecoverable VAT.

d) Tangible Fixed Assets and Depreciation

Fixed Assets are written off over the expected life of the asset.

Depreciation is being charged as follows:

Fixtures and Fittings - 25% reducing balance

Computer Equipment - 25% straight line

Motor Vehicles - 25% reducing balance

e) Creditors and Provisions

Creditors and provisions are recognised where the charity 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 after allowing for any discounts due.

f) Taxation

No provision for tax is necessary as the Association has charitable status and does not trade. The charity suffers input VAT on some of its expenditure which it does not recover.

3. Income

The charity's income consists of grants, donations, income from fundraising activities and contributions from the clients who use the services provided.

John Bellamy Day Centre
Notes to the Financial Statements
For the year ended 31 March 2025

4. Donations	2025	2024
	£	£
<u>Benevolent Fund</u>		
Donations received	7,699	12,134
<u>Restricted Fund</u>		
Donations received	-	20,000
5. Charitable activities		
<u>General Fund</u>		
East Lothian Council Grant	143,376	140,000
East Lothian Council Social Care Grant	16,490	13,817
Tyne and Esk Grant	4,000	-
Transport Scotland	479	-
Client contributions	40,977	38,977
	205,322	192,794
<u>Restricted Fund</u>		
The Clothworkers Grant	-	2,500
East Lothian Council Taxi Grant	5,500	-
	5,500	2,500
	210,822	195,294
6. Investment Income		
<u>Benevolent Fund</u>		
Bank interest	2,442	1,879
7. Charitable activities		
<u>Benevolent Fund</u>		
Entertainment	395	839
	395	839
<u>General Funds</u>		
Care fees	1,711	1,711
Staff costs	137,590	121,154
Staff mileage	746	589
Clients transport	2,896	9,845
Provisions	6,781	6,202
Insurance	2,370	1,652
Heat and light	5,948	6,566
Repairs and maintenance	436	486
Cleaning and household	1,018	628
Postage and stationery	405	663
Computer costs	436	382
Telephone	1,469	817
Advertising	1,205	-
Promotional film	6,450	-
Entertaining	7,735	7,641
Lunches	13,297	8,930
Sundry	-	282
Memberships	301	230
Total general fund costs	190,794	167,778
<u>Restricted Funds</u>		
Taxis	237	-
Vehicle leasing	8,749	-
	8,986	-

John Bellamy Day Centre
Notes to the Financial Statements
For the year ended 31 March 2024

	2025	2024
	£	£
8. Other costs		
<u>General Fund</u>		
Accountancy fee	1,682	1,601
Depreciation	1,086	1,364
	<u>2,768</u>	<u>2,965</u>
<u>Restricted Funds</u>		
Depreciation	920	1,874
Loss on disposal of fixed assets	-	182
	<u>920</u>	<u>2,056</u>

9. Staff costs		
Salaries	128,096	116,107
Employers National Insurance	3,739	2,316
Pension contributions	2,359	2,045
Staff training and other costs	3,395	685
	<u>137,590</u>	<u>121,154</u>

Allocated as follows:

Cost of direct activities - General Fund	<u>137,590</u>	<u>121,154</u>
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The average weekly number of employees during the year was:

Administration	7	7
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No payments were made to charity trustees during this year or the previous year.

The key management personnel of the charity comprise of a manager.

Their total benefits were:

	£	£
Total Benefits	<u>32,832</u>	<u>32,397</u>

10. Tangible Fixed Assets

	<u>Fixtures and Fittings</u>	<u>Computer Equipment</u>	<u>Total</u>
COST	£		£
At 1 April 2024	48,410	2,018	50,428
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	<u>48,410</u>	<u>2,018</u>	<u>50,428</u>
DEPRECIATION	25% RB	25% SL	
At 1 April 2024	39,456	1,765	41,221
Charge for year	1,752	253	2,005
Charge on disposals	-	-	-
At 31 March 2024	<u>41,208</u>	<u>2,018</u>	<u>43,226</u>
NET BOOK VALUE			
At 31 March 2025	<u>7,202</u>	-	<u>7,202</u>
At 31 March 2024	<u>8,955</u>	<u>253</u>	<u>9,207</u>

Depreciation is charged to the funds as follows:

General Fund	1,086
Restricted Fund	920

John Bellamy Day Centre
Notes to the Financial Statements
For the year ended 31 March 2025

	2025	2024
	£	£
11. Creditors		
Accountancy	1,422	1,601
PAYE	-	1,599
	<u>1,422</u>	<u>3,200</u>

12. Statement of financial activities for the period to 31st March 2024

The Statement of Financial Activities for the year to 31 March 2024 on page 6 distinguishes between the different funds. The comparative breakdown for the previous year is as follows:

	Benevolent Fund	Designated Fund	General Fund	Restricted Fund	Total 2024
INCOME FROM:					
Donations	12,134	-	-	20,000	32,134
Charitable activities	-		192,794	2,500	195,294
Investments	1,879	-		-	1,879
Total	14,013	-	192,794	22,500	229,307
EXPENDITURE ON:					
Charitable activities	839	-	167,778	-	168,617
Other	-		2,965	2,056	5,021
Total	839	-	170,743	2,056	173,638
NET INCOME	13,174	-	22,051	20,444	55,669
Transfer between funds	-	-	92	92	-
Total funds brought forward	44,082	35,000	66,780	15,163	161,025
Total funds carried forward	57,256	35,000	88,831	35,607	216,694

13. Statement of Funds	At 31-Mar-24	Incoming Resources	Resources Expended	Transfers	At 31-Mar-25
	£	£	£		£
Benevolent Fund	57,256	10,141	-	395	67,002
Designated Fund	35,000	-	-		35,000
General Fund	88,739	205,322	-	193,562	100,499
Restricted Fund	35,699	5,500	-	9,906	31,293
Total	216,694	220,963	-	203,863	233,794

The Benevolent fund represents income from fundraising activities and donations which are used for the benefit of clients.

The Designated fund represents funds set aside to cover salary costs for 3 months.

The General fund represents the grant received from East Lothian Council less running costs of the Day Centre.

The Restricted fund represents funds received for the minibus lease, kitchen refurbishment and equipment and taxi fares for certain service users.