Gretna Day Centre

Scotland · Charity number SC028292

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1998-09-07
Register	View on the OSCR register

Contact

Address	Central Avenue Gretna DG16 5AQ

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended','the promotion of equality and diversity','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Provide day centre facilities, meals on wheels and activities to older members of the community.

Beneficiaries: 'Older People','People with disabilities or health problems'

Objectives: The organisation is established for charitable purpose only, and in particular, the objects are: 4.1 The provision of recreational facilities or the organisation of recreational activities, with the object of improving the conditions of life for the inhabitants of Gretna and surrounding areas without distinction of sex, religion, political or other opinions who would benefit from the services provided by Gretna Day Centre 4.2 The promotion of equality and diversity 4.3 The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage (including relief given by the provision of accommodation or care)

Geography

- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** A specific local point, community or neighbourhood

Downloaded from opencharities.uk/sc/SC028292

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£228,741	£247,527	-	9
2025-03-31	£244,249	£245,484	-	9
2024-03-31	£212,627	£209,227	-	11
2023-03-31	£210,144	£205,914	-	13
2022-03-31	£259,730	£178,006	-	12
2021-03-31	£183,513	£87,585	-	11

Downloaded from opencharities.uk/sc/SC028292

Gretna Day Centre

Scotland - Charity number SC028292

Accounts

Charity registration number SC028292 (Scotland)

GRETNA DAY CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

GRETNA DAY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Graham	
	D Hampson	
	E Mortimer	
	V Hillen	(Appointed 31 January 2026)
Charity number (Scotland)	SC028292	
Independent examiner	Stuart Farrer, FCA Sterling House Wavell Drive Rosehill Industrial Estate Carlisle CA1 2SA	

GRETNA DAY CENTRE

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Statement of financial position	8
Notes to the financial statements	9 - 18

GRETNA DAY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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 constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of the Day Centre are to:

- provide a meals on wheels service for older and disabled people.
- give support to older people living in the community and surrounding areas by offering opportunities for social integration and shared activities.
- assist older people keep their independence and re-establish confidence where it may have been lost.
- enable older and disabled people to maintain and renew friendships and bring a new dimension into their lives.
- give support to carers when appropriate to do so.

Gretna Day Centre is a voluntary organisation which is open Monday to Friday each week and provides a three course meal, meals on wheels, variety of activities each day and a rural transport scheme.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

At the Day Centre we are fortunate to have willing helpers from Community Service and also from the local community who give their services on a regular basis. Their help is very much appreciated by everyone here at the Day Centre.

2025/2026 has been a very busy year for everyone as usual. Members again have taken an active role in the centre, running their own card bingo afternoons on a Wednesday. Our activities include cards, quizzes, singing group, bingo, exercise classes, whist, shopping to supermarkets, visits from police, fire, and Age Scotland.

Tea dances and beginners whist drives are still very popular on Monday afternoons and whist drives on a Wednesday night attract not only day centre members but also people from the wider community.

Coffee and chat room is always keeping our volunteers busy, which is open to the wider community.

Our daily shopping and prescription pick ups are still very busy.

Our trips this year were Blackpool and Durham. The prices of coaches has nearly doubled but the coach was full and a great time was had by all.

Our Meals on Wheels service is still in great demand with regular referrals from social work, doctors and hospitals.

Our Christmas party was a huge success with lovely tunes from John Caskie, Wullie and also a visit from Santa. A massive thank you to all our volunteers who came along to help. Smiths Group provided the turkey for our Christmas dinner and we are very grateful for all their donations throughout the year.

A great big shout out to Annan Academy pupils for putting us forward for funding from YPI (Youth and Philanthropy Initiative Scotland) and they won on behalf of Gretna Day Centre, providing information, interviews with clients, we were awarded £3000.00 to take the clients on a holiday.

The Day Centre Staff training was due in January, but the trainer was unavailable until May in which all staff will carry out training. Thank you to all staff who will give up their time voluntary to carry out their training.
We are also grateful to the members themselves for their willingness to help fundraise for the Day Centre - our annual Sale of Work and Soup Morning and monthly raffles.

I would like to end this report by expressing my thanks to everyone who has helped in the running of the Day Centre including the Committee, advisors of the Committee. Many thanks also to all the staff who put in more hours than they are paid for and finally, my thanks to the members for helping to make Gretna Day Centre such a happy place to work.

Chairperson

Once again Gretna Day Centre has achieved all their goals. It has been a very successful year, which I am very privileged to have been part of.

The committee have worked extremely hard also the manager and staff put their all into everything they do and do an excellent job.

At the start of the financial year everything was going like clockwork, clients coming in for lunches, activities, entertainment, talks with community police officer giving the clients advice.
Also receiving a lot of referrals from Gretna Surgery, doctors, hospitals and district nurses for meals on wheels or to attend the Day Centre.

The Day Centre has been really busy at this time, once again Gretna is very privileged to have this service, our thanks go to Dumfries and Galloway Council for grant monies.

We are continuing to do our upmost to support our elderly within the community, we hope we can continue and look forward to the year ahead with Dumfries and Galloway Councils help.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. 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. This level of reserves has been maintained throughout the year.

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.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

M Graham	
D Hampson	
A Hampson	(Resigned 1 April 2025)
N Davidson	(Resigned 1 April 2025)
E Mortimer	
S Mortimer	(Resigned 1 April 2025)
D Fuller	(Resigned 1 April 2025)
B Farquhar	(Resigned 1 April 2025)
K Carruthers	(Resigned 1 April 2025)
L Nichol	(Resigned 31 January 2026)
A Riley	(Resigned 1 April 2025)
K Rhodes	(Resigned 1 April 2025)
G Hind	(Resigned 1 April 2025)
K Foster	(Resigned 28 February 2026)
D Marshall	(Resigned 1 April 2025)
J Cairns	(Resigned 1 April 2025)
E Whitehouse	(Resigned 1 April 2025)
M Doyle	(Resigned 1 April 2025)
V Hillen	(Appointed 31 January 2026)
F Rice	(Appointed 1 April 2025 and resigned 1 April 2025)
K McKalpine	(Appointed 1 April 2025 and resigned 1 April 2025)

The trustees' report was approved by the Board of Trustees.

M Graham
Trustee

8 July 2026

GRETNA DAY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GRETNA DAY CENTRE

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 6 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
   (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
   (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

   have not been met or

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

Stuart Farrer, FCA

Sterling House
Wavell Drive
Rosehill Industrial Estate
Carlisle
CA1 2SA

Dated: 13 July 2026

GRETNA DAY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	**Unrestricted funds general 2026**	**Unrestricted funds designated 2026**	**Restricted funds 2026**	**Total 2026**	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
		£	**£**	**£**	**£**	**£**	**£**	**£**	**£**
Income and endowments from:									
Donations and legacies	**11**	14,659	-	99,810	114,469	24,168	-	100,410	124,578
Charitable activities									
Day centre operations	**12**	69,591	-	-	69,591	78,124	-	-	78,124
Activity sessions	**12**	25,864	-	-	25,864	26,985	-	-	26,985
Other trading activities	**13**	6,572	-	-	6,572	3,905	-	-	3,905
Investments	**14**	8,645	-	-	8,645	10,657	-	-	10,657
Other income	**22**	3,600	-	-	3,600	-	-	-	-
Total income		128,931	-	99,810	228,741	143,839	-	100,410	244,249
Expenditure on:									
Charitable activities									
Day centre operations	**15**	144,127	-	99,810	243,937	142,015	-	100,410	242,425
Activity sessions	**15**	3,590	-	-	3,590	3,059	-	-	3,059
Total charitable expenditure		147,717	-	99,810	247,527	145,074	-	100,410	245,484
Net expenditure for the year/ Net movement in funds		(18,786)	-	-	(18,786)	(1,235)	-	-	(1,235)

GRETNA DAY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Net expenditure for the year/								
Net movement in funds	(18,786)	-	-	(18,786)	(1,235)	-	-	(1,235)
Fund balances at 1 April 2025	80,803	125,752	126,832	333,387	82,038	125,752	126,832	334,622
Fund balances at 31 March 2026	62,017	125,752	126,832	314,601	80,803	125,752	126,832	333,387

The statement of financial activities includes all gains and losses recognised in the year.

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

GRETNA DAY CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**5**		25,179		17,422
Current assets					
Stocks	**6**	5,225		4,298	
Debtors	**7**	1,101		3,080	
Cash at bank and in hand		288,870		313,642	
		295,196		321,020	
Creditors: amounts falling due within one year	**8**	(5,774)		(5,055)	
Net current assets			289,422		315,965
Total assets less current liabilities			314,601		333,387
Income funds					
Restricted funds	**17**		126,832		126,832
Unrestricted funds - designated	**21**		125,752		125,752
Unrestricted funds - general			62,017		80,803
			314,601		333,387

The financial statements were approved by the Trustees on 6 July 2026

M Graham
Trustee

E Mortimer
Trustee

1 Accounting policies

Charity information

Gretna Day Centre is a Scottish Charitable Incorporated Organisation.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 (FRS 102) (effective 1 January 2019)". 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 applying FRS 102 Update Bulletin 1 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.

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.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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% Reducing balance
Motor vehicles	25% 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 Accounting policies **(Continued)**

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.

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 creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts 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 creditors 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.

3 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	1,715
Depreciation of owned tangible fixed assets	8,014	5,419
Profit on disposal of tangible fixed assets	(3,600)	-

4 Taxation

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

5 Tangible fixed assets

	Equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2025	21,082	85,421	106,503
Additions	1,027	17,800	18,827
Disposals	-	(3,056)	(3,056)
At 31 March 2026	22,109	100,165	122,274
Depreciation and impairment			
At 1 April 2025	16,416	72,665	89,081
Depreciation charged in the year	1,139	6,875	8,014
At 31 March 2026	17,555	79,540	97,095
Carrying amount			
At 31 March 2026	4,554	20,625	25,179
At 31 March 2025	4,666	12,756	17,422

6 Stocks

	2026	2025
	£	£
Raw materials and consumables	5,225	4,298

7 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,101	3,080

8 Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	5,774	5,055

9 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	4,059	2,986

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.

10 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

11 Income from donations and legacies

	Unrestricted funds 2026	Restricted funds 2026	Total 2026	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£	£	£
Donations and gifts	10,319	-	10,319	17,145	-	17,145
Grants	3,250	99,810	103,060	5,973	100,410	106,383
Membership fees	1,090	-	1,090	1,050	-	1,050
	14,659	99,810	114,469	24,168	100,410	124,578

12 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income		
Day centre operations	69,591	78,124
Activity session		
Day centre operations	25,864	26,985
	95,455	105,109

13 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	-	358
Letting and licensing arrangements	6,572	3,547
Other trading activities	6,572	3,905

14 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	8,645	10,657

15 Expenditure on charitable activities

	Day centre operations 2026	Activity sessions 2026	Total 2026	Day centre operations 2025	Activity sessions 2025	Total 2025
	£	£	£	£	£	£
Direct costs						
Staff costs	118,487	-	118,487	119,281	-	119,281
Depreciation and impairment	8,014	-	8,014	5,419	-	5,419
Food	34,360	-	34,360	32,898	-	32,898
Vehicle expenses	4,569	-	4,569	6,955	-	6,955
Equipment	-	-	-	734	-	734
Cleaning materials	540	-	540	1,816	-	1,816
Phone, internet and TV	1,560	-	1,560	1,412	-	1,412
Stationary	96	-	96	1,174	-	1,174
Staff training	-	-	-	25	-	25
Workwear	169	-	169	468	-	468
Corporation tax	2,025	-	2,025	1,437	-	1,437
Activity sessions cost	-	4,517	4,517	-	3,059	3,059
Opening stock	-	4,298	4,298	-	4,298	4,298
Closing stock	-	(5,225)	(5,225)	-	(4,298)	(4,298)
	169,820	3,590	173,410	171,619	3,059	174,678
Share of support and governance costs (see note 16)						
Support	70,091	-	70,091	66,990	-	66,990
Governance	4,026	-	4,026	3,816	-	3,816
	243,937	3,590	247,527	242,425	3,059	245,484
Analysis by fund						
Unrestricted funds	144,127	3,590	147,717	142,015	3,059	145,074
Restricted funds	99,810	-	99,810	100,410	-	100,410
	243,937	3,590	247,527	242,425	3,059	245,484

16 Support costs allocated to activities

	2026	2025
	£	£
Insurance	3,263	2,515
Repairs and maintenance	28,231	5,749
Cleaning services	260	260
Power, light and heat	33,196	40,812
Water rates	5,265	15,025
Licences	(191)	2,629
	67	-
Governance costs	4,026	3,816
	74,117	70,806
Analysed between:		
Day centre operations	74,117	70,806

Support and governance costs have been apportioned to the charitable activities based on their utilisation, estimated based on income from charitable activities.

17 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 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
	126,832	99,810	(99,810)	126,832

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	126,832	100,410	(100,410)	126,832

18 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 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
General funds	80,803	128,931	(147,717)	62,017

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	82,038	143,839	(145,074)	80,803

19 Analysis of net assets between funds

	Unrestricted funds general 2026	Unrestricted funds designated 2026	Restricted funds 2026	Total 2026
	£	£	£	£
Fund balances at 31 March 2026 are represented by:				
Tangible assets	25,179	-	-	25,179
Current assets/(liabilities)	36,838	125,752	126,832	289,422
	62,017	125,752	126,832	314,601

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
Fund balances at 31 March 2025 are represented by:				
Tangible assets	17,422	-	-	17,422
Current assets/(liabilities)	63,381	125,752	126,832	315,965
	80,803	125,752	126,832	333,387

20 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Total employees	9	9

Employment costs	2026 £	2025 £
Wages and salaries	105,415	108,768
Social security costs	9,013	7,527
Other pension costs	4,059	2,986
	118,487	119,281

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

21 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2025 £	At 31 March 2026 £
	125,752	125,752

Previous year:	At 1 April 2024 £	At 31 March 2025 £
	125,752	125,752

22 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Net gain on disposal of tangible fixed assets	3,600	-

Gretna Day Centre

Scotland - Charity number SC028292

Accounts

Charity registration number SC028292 (Scotland)

GRETNA DAY CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

GRETNA DAY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	[redacted]
Charity number (Scotland)	SC028292
Independent examiner	[redacted] Sterling House Wavell Drive Rosehill Industrial Estate Carlisle CA1 2SA

GRETNA DAY CENTRE

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Statement of financial position	7
Notes to the financial statements	8 - 17

GRETNA DAY CENTRE

TRUSTEES' 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 constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of the Day Centre are to:

- provide a meals on wheels service for older and disabled people.
- give support to older people living in the community and surrounding areas by offering opportunities for social integration and shared activities.
- assist older people keep their independence and re-establish confidence where it may have been lost.
- enable older and disabled people to maintain and renew friendships and bring a new dimension into their lives.
- give support to carers when appropriate to do so.

Gretna Day Centre is a voluntary organisation which is open Monday to Friday each week and provides a three course meal, meals on wheels, variety of activities each day and a rural transport scheme.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

GRETNA DAY CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

At the Day Centre we are fortunate to have willing helpers from Community Service and also from the local community who give their services on a regular basis. Their help is very much appreciated by everyone here at the Day Centre.

2024/2025 has been a very busy year for everyone as usual. Members again have taken an active role in the centre. Our activities include cards,bingo, quizzes, sing-a-longs, bingo, exercises, film afternoons, shopping to supermarkets, visits from police, fire, Scottish Power and our local bank branch.

Tea dances and beginners whist drives are still very popular on Monday afternoons and whist drives on a Wednesday night attract not only day centre members but also people from the wider community.

Coffee and chat room is always keeping our volunteers busy, which is open to the wider community.

Our daily shopping and prescription pick ups are still very busy.

Our trip this year was Blackpool. The prices of coaches has nearly doubled and finding it hard to fill a coach to cover the cost.

Our Meals on Wheels service is still in great demand with regular referrals from social work, doctors and hospitals.
Our Christmas party was a huge success with lovely tunes from [redacted] and also a visit from Santa.

The Day Centre Staff have completed all the training required. Thank you to all staff who gave up their time voluntary to carry out their training.

We are also grateful to the members themselves for their willingness to help fundraise for the Day Centre - our annual Sale of Work and Soup Morning and monthly raffles.

I would like to end this report by expressing my thanks to everyone who has helped in the running of the Day Centre including the Committee, advisors of the Committee. Many thanks also to all the staff who put in more hours than they are paid for and finally, my thanks to the members for helping to make Gretna Day Centre such a happy place to work.

Chairperson

Once again Gretna Day Centre has achieved all their goals. It has been a very successful year, which I am very privileged to have been part of.

The committee have worked extremely hard also the manager and staff put their all into everything they do and do an excellent job.

At the start of the financial year everything was going like clockwork, clients coming in for lunches, activities, entertainment, talks with community police officer giving the clients advice.
Also receiving a lot of referrals from Gretna Surgery, doctors, hospitals and district nurses for meals on wheels or to attend the Day Centre.

The Day Centre has been really busy at this time, once again Gretna is very privileged to have this service, our thanks go to Dumfries and Galloway Council for grant monies.

We are continuing to do our upmost to support our elderly within the community, we hope we can continue and look forward to the year ahead with Dumfries and Galloway Councils help.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. 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. This level of reserves has been maintained throughout the year.

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.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

[redacted]

The trustees' report was approved by the Board of Trustees.

[redacted]

GRETNA DAY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GRETNA DAY CENTRE

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's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
   (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
   (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

   have not been met or

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

[redacted]

Sterling House
Wavell Drive
Rosehill Industrial Estate
Carlisle
CA1 2SA

Dated: 26.8.25

GRETNA DAY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	11	24,168	-	100,410	124,578	10,545	-	88,681	99,226
Charitable activities									
Day centre operations	12	78,124	-	-	78,124	66,622	-	-	66,622
Activity sessions	12	26,985	-	-	26,985	35,535	-	-	35,535
Other trading activities	13	3,905	-	-	3,905	3,679	-	-	3,679
Investments	14	10,657	-	-	10,657	7,565	-	-	7,565
Total income		143,839	-	100,410	244,249	123,946	-	88,681	212,627
Expenditure on:									
Charitable activities									
Day centre operations	15	142,015	-	100,410	242,425	119,731	-	88,681	208,412
Activity sessions	15	3,059	-	-	3,059	815	-	-	815
Total charitable expenditure		145,074	-	100,410	245,484	120,546	-	88,681	209,227
Net (expenditure)/income for the year/ Net movement in funds		(1,235)	-	-	(1,235)	3,400	-	-	3,400

GRETNA DAY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Net (expenditure)/income for the year/ Net movement in funds	(1,235)	-	-	(1,235)	3,400	-	-	3,400
Fund balances at 1 April 2024	82,038	125,752	126,832	334,622	78,638	125,752	126,832	331,222
Fund balances at 31 March 2025	80,803	125,752	126,832	333,387	82,038	125,752	126,832	334,622

The statement of financial activities includes all gains and losses recognised in the year.

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

GRETNA DAY CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	5		17,422		20,281
Current assets					
Stocks	6	4,298		4,298	
Debtors	7	3,080		1,144	
Cash at bank and in hand		313,642		314,329	
		321,020		319,771	
Creditors: amounts falling due within one year	8	(5,055)		(5,430)	
Net current assets			315,965		314,341
Total assets less current liabilities			333,387		334,622
Income funds					
Restricted funds	17		126,832		126,832
Unrestricted funds - designated	21		125,752		125,752
Unrestricted funds - general			80,803		82,038
			333,387		334,622

The financial statements were approved by the Trustees on 19/8/25

[redacted]

1 Accounting policies

Charity information

Gretna Day Centre is a Scottish Charitable Incorporated Organisation.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 (FRS 102) (effective 1 January 2019)". 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 applying FRS 102 Update Bulletin 1 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.

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.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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% Reducing balance
Motor vehicles	25% 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 Accounting policies **(Continued)**

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.

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 creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts 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 creditors 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.

3 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	1,715	1,630
Depreciation of owned tangible fixed assets	5,419	6,488

4 Taxation

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

5 Tangible fixed assets

	Equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2024	18,522	85,421	103,943
Additions	2,560	-	2,560
At 31 March 2025	21,082	85,421	106,503
Depreciation and impairment			
At 1 April 2024	15,249	68,413	83,662
Depreciation charged in the year	1,167	4,252	5,419
At 31 March 2025	16,416	72,665	89,081
Carrying amount			
At 31 March 2025	4,666	12,756	17,422
At 31 March 2024	3,273	17,008	20,281

6 Stocks

	2025	2024
	£	£
Raw materials and consumables	4,298	4,298

7 Debtors

Amounts falling due within one year:	2025 £	2024 £
Prepayments and accrued income	3,080	1,144

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	5,055	5,430

9 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	2,986	3,499

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.

10 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

11 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	17,145	-	17,145	4,980	-	4,980
Grants	5,973	100,410	106,383	4,443	88,681	93,124
Membership fees	1,050	-	1,050	1,122	-	1,122
	24,168	100,410	124,578	10,545	88,681	99,226

12 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income		
Sale of goods	78,124	66,622
Activity session		
Sale of goods	26,985	35,535
	105,109	102,157

13 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	358	-
Letting and licensing arrangements	3,547	3,679
Other trading activities	3,905	3,679

14 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	10,657	7,565

15 Expenditure on charitable activities

	Day centre operations 2025	Activity sessions 2025	Total 2025	Day centre operations 2024	Activity sessions 2024	Total 2024
	£	£	£	£	£	£
Direct costs						
Staff costs	119,281	-	119,281	104,697	-	104,697
Depreciation and impairment	5,419	-	5,419	6,488	-	6,488
Food	32,898	-	32,898	36,858	-	36,858
Vehicle expenses	6,955	-	6,955	7,425	-	7,425
Equipment	734	-	734	2,736	-	2,736
Cleaning materials	1,816	-	1,816	56	-	56
Phone, internet and TV	1,412	-	1,412	1,016	-	1,016
Stationary	1,174	-	1,174	1,190	-	1,190
Staff training	25	-	25	200	-	200
Workwear	468	-	468	20	-	20
Corporation tax	1,437	-	1,437	-	-	-
Activity sessions cost	-	3,059	3,059	-	3,315	3,315
Opening stock	-	4,298	4,298	-	-	-
Closing stock	-	(4,298)	(4,298)	-	(2,500)	(2,500)
	171,619	3,059	174,678	160,686	815	161,501
Share of support and governance costs (see note 16)						
Support	66,990	-	66,990	44,114	-	44,114
Governance	3,816	-	3,816	3,612	-	3,612
	242,425	3,059	245,484	208,412	815	209,227
Analysis by fund						
Unrestricted funds	142,015	3,059	145,074	119,731	815	120,546
Restricted funds	100,410	-	100,410	88,681	-	88,681
	242,425	3,059	245,484	208,412	815	209,227

16 Support costs allocated to activities

	2025	2024
	£	£
Insurance	2,515	1,261
Repairs and maintenance	5,749	3,881
Cleaning services	260	-
Power, light and heat	40,812	36,730
Water rates	15,025	1,812
Licences	2,629	430
Governance costs	3,816	3,612
	70,806	47,726
Analysed between:		
Day centre operations	70,806	47,726

Support and governance costs have been apportioned to the charitable activities based on their utilisation, estimated based on income from charitable activities.

17 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	At 31 March 2025
	£	£	£	£
	126,832	100,410	(100,410)	126,832

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	126,832	88,681	(88,681)	126,832

18 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	At 31 March 2025
	£	£	£	£
General funds	82,038	143,839	(145,074)	80,803

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	78,638	123,946	(120,546)	82,038

19 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
Fund balances at 31 March 2025 are represented by:				
Tangible assets	17,422	-	-	17,422
Current assets/(liabilities)	63,381	125,752	126,832	315,965
	80,803	125,752	126,832	333,387

	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Tangible assets	20,281	-	-	20,281
Current assets/(liabilities)	61,757	125,752	126,832	314,341
	82,038	125,752	126,832	334,622

20 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total employees	9	11

Employment costs	2025 £	2024 £
Wages and salaries	108,768	95,460
Social security costs	7,527	5,738
Other pension costs	2,986	3,499
	119,281	104,697

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

21 Unrestricted funds -

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024 £	At 31 March 2025 £
	125,752	125,752

Previous year:

	At 1 April 2023 £	At 31 March 2024 £
	125,752	125,752