

Charity registration number SC036727 (Scotland)

**ANNAN & DISTRICT DAY CENTRE (SCIO)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# **ANNAN & DISTRICT DAY CENTRE (SCIO)**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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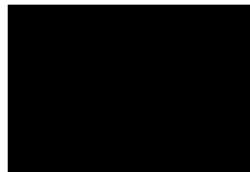
**Trustees**



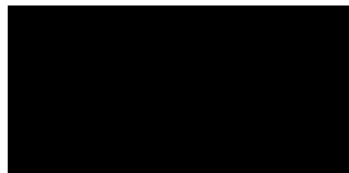
**Charity registration number**

SC036727

**Principal address**



**Independent examiner**



# **ANNAN & DISTRICT DAY CENTRE (SCIO)**

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# **ANNAN & DISTRICT DAY CENTRE (SCIO)**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 MARCH 2025***

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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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

Our purpose, as recorded in our constitution, is to promote the welfare of older persons by:-

- Bringing together representatives of statutory and voluntary organisations and individuals.
- Signposting services appropriate to the elderly.
- Ensuring relevant information is available to, for and on behalf of older people.
- Promoting and running Annan & District Day Centre.
- Promoting, providing or assisting by voluntary and grant aided means anything which will improve the quality and standard of Annan & District Day Centre.
- Creating, encouraging, fostering and maintaining the interest of the public by providing a link between Annan & District Day Centre and the Community it serves.

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

# **ANNAN & DISTRICT DAY CENTRE (SCIO)**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Achievements and performance**

This year (April 2024 - March 2025) brought both challenges and achievements for the Annan Day Centre as we continued to deliver vital services in an increasingly difficult funding landscape. We closed the year with 230 registered members and saw a steady increase across all of our services.

Our Meals on Wheels service continues to grow in demand, ensuring hot meals and daily welfare checks for some of our most isolated service users. Similarly, our Help at Home service has seen a significant increase, reflecting its value in supporting individuals to live independently and with dignity.

In March, we welcomed a new cook, Kevin Wilson, whose appointment has been a great success. His contribution has positively impacted both the quality of meals and morale within the Centre.

Volunteer engagement remains a challenge, but our dedicated staff have continued to go above and beyond to meet needs and uphold the high standards expected by our members and families. We are immensely grateful to the team for their continued commitment.

To ensure the sustainability of the Centre, fundraising became essential this year. Emma led a successful local sponsorship campaign, securing support from 10 platinum sponsors and 8 gold sponsors. In addition, we introduced bingo nights, which have proven popular and effective in raising funds. Our thanks also go to ADAC, whose Santa and Elf Dash raised over £1,000.

We held several much-loved themed events throughout the year, including our Burns Lunch, Easter Lunch, Halloween celebration, St Andrew's Day, and our Christmas Party, all of which were well-attended and enjoyed by members.

Though day trips were limited, highlights included a visit to Hetland for the Christmas lights, which was warmly received, and a day trip to Morecambe, which members thoroughly enjoyed.

From a development perspective, Care 4 You (D&G) Ltd remains in the planning and development stage. This year, we held a public engagement event, which received excellent feedback, reaffirming the community's support for this upcoming service. Emma continues to lead on the registration process, grant applications, and liaison with the project manager as we move forward with the new build. We completed Stage 2 of the Rebus process and are now progressing into Stage 3, while also working to finalise the Community Asset Transfer - a key step toward our long-term vision.

We successfully completed Stage 2 of the CLERF process and are now looking ahead to developing Stages 3 and 4 as we continue progressing toward our brand-new purpose-built Day Centre.

### **Financial review**

We are grateful for the funding support received this year, including:

- Stafford Trust - £3,500
- Barchester Foundation - £600
- Hugh Fraser Foundation - £2,500
- Anti-Poverty Fund - £4,150
- NWH Group - £500
- Snowball Fund - £679 (fridge-freezer)
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In addition to these grants, we received substantial donations from both members of the Centre and the wider public. Their generosity and continued belief in our work are deeply appreciated and sincerely acknowledged.

As we look ahead to 2025-2026, we remain hopeful. With strong foundations, committed staff, generous funders, and the ongoing support of our members and their families, we continue to believe in our vision: to offer care, connection, and community - every day.

## **ANNAN & DISTRICT DAY CENTRE (SCIO)**

### **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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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.

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:



All of the organisation's trustees are appointed or reappointed by the members at our annual general meeting, which is normally held within three months of the financial year end.

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



Trustee

Dated: 7/8/25

# **ANNAN & DISTRICT DAY CENTRE (SCIO)**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF ANNAN & DISTRICT DAY CENTRE (SCIO)**

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I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 5 to 15.

#### **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**

#### **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.

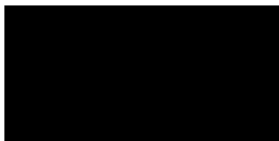
I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.



Independent Examiner



Dated: 26/8/25.....

# ANNAN & DISTRICT DAY CENTRE (SCIO)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
<b>Income from:</b>							
Donations and legacies	3	165,295	500	165,795	58,283	66,225	124,508
Charitable activities	4	53,495	-	53,495	40,987	-	40,987
Other trading activities	5	10,838	-	10,838	8,226	-	8,226
<b>Total income</b>		<b>229,628</b>	<b>500</b>	<b>230,128</b>	<b>107,496</b>	<b>66,225</b>	<b>173,721</b>
<b>Expenditure on:</b>							
Charitable activities	6	224,475	15,322	239,797	136,715	58,909	195,624
<b>Total expenditure</b>		<b>224,475</b>	<b>15,322</b>	<b>239,797</b>	<b>136,715</b>	<b>58,909</b>	<b>195,624</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>5,153</b>	<b>(14,822)</b>	<b>(9,669)</b>	<b>(29,219)</b>	<b>7,316</b>	<b>(21,903)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		1,033	16,980	18,013	30,252	9,664	39,916
<b>Fund balances at 31 March 2025</b>		<b>6,186</b>	<b>2,158</b>	<b>8,344</b>	<b>1,033</b>	<b>16,980</b>	<b>18,013</b>

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



# ANNAN & DISTRICT DAY CENTRE (SCIO)

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		4,454		5,356
<b>Current assets</b>					
Debtors	12	120		1,005	
Cash at bank and in hand		8,852		18,512	
		<u>8,972</u>		<u>19,517</u>	
<b>Creditors: amounts falling due within one year</b>	13	(5,082)		(6,860)	
Net current assets			3,890		12,657
<b>Total assets less current liabilities</b>			<u>8,344</u>		<u>18,013</u>
<b>Income funds</b>					
Restricted funds	16		2,158		16,980
Unrestricted funds			6,186		1,033
			<u>8,344</u>		<u>18,013</u>

The financial statements were approved by the Trustees on 7/8/25



Trustee

# **ANNAN & DISTRICT DAY CENTRE (SCIO)**

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

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### **1 Accounting policies**

#### **Charity information**

The charity is registered in Scotland as a Scottish Charitable Incorporated Organisation (SCIO). The address of the principal office is Market Hall, Downies Wynd, Annan, DG12 6EE.

#### **1.1 Accounting convention**

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)" (as amended for accounting periods commencing from 1 January 2016). 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **1.4 Incoming resources**

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.

# ANNAN & DISTRICT DAY CENTRE (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

#### 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:

Fixtures and fittings	20% reducing balance
Computers	25% straight line
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 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.

#### 1.9 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.

# ANNAN & DISTRICT DAY CENTRE (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### Basic financial assets

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

#### Basic financial liabilities

Basic financial liabilities, including 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.

#### 1.10 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 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	27,401	-	27,401	7,909	-	7,909
Grants	133,812	500	134,312	47,928	66,225	114,153
Membership fees	4,082	-	4,082	2,446	-	2,446
	<u>165,295</u>	<u>500</u>	<u>165,795</u>	<u>58,283</u>	<u>66,225</u>	<u>124,508</u>

# ANNAN & DISTRICT DAY CENTRE (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Grants</b>						
D&G Council	130,187	-	130,187	47,928	-	47,928
Community Fund Grant	-	-	-	-	66,225	66,225
NWH Group	-	500	500	-	-	-
Stafford Trust	3,500	-	3,500	-	-	-
PA Advocacy	125	-	125	-	-	-
	<u>133,812</u>	<u>500</u>	<u>134,312</u>	<u>47,928</u>	<u>66,225</u>	<u>114,153</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable activities</b>		
Sale of goods	41,422	33,349
Performance related grants	4,890	3,190
Other income	7,183	4,448
	<u>53,495</u>	<u>40,987</u>

### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>10,838</u>	<u>8,226</u>

# ANNAN & DISTRICT DAY CENTRE (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Charitable activities

	Day Centre Activities 2025 £	Day Centre Activities 2024 £
Staff costs	136,658	130,548
Depreciation and impairment	1,555	1,817
Food	23,730	29,220
Rent	-	7,000
Insurance	2,765	2,436
Tai Chi / Arts & Crafts	1,520	2,240
Motor expenses	3,423	4,944
Telephone	841	514
Postage, stationery and training	2,584	2,169
Other expenses	4,361	7,802
Swimming	5,080	3,240
	<u>182,517</u>	<u>191,930</u>
Share of governance costs (see note 7)	57,280	3,694
	<u>239,797</u>	<u>195,624</u>
<b>Analysis by fund</b>		
Unrestricted funds	224,475	136,715
Restricted funds	15,322	58,909
	<u>239,797</u>	<u>195,624</u>
<b>For the year ended 31 March 2024</b>		
Unrestricted funds	136,715	
Restricted funds	58,909	
	<u>195,624</u>	

### 7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	57,280	3,694
<b>Analysed between:</b>		
Charitable activities	<u>57,280</u>	<u>3,694</u>

## ANNAN & DISTRICT DAY CENTRE (SCIO)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### **9 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	30	20
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	132,796	127,424
Other pension costs	3,862	3,124
	<u>          </u>	<u>          </u>
	136,658	130,548
	<u>          </u>	<u>          </u>

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

#### **10 Taxation**

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

# ANNAN & DISTRICT DAY CENTRE (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 11 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	155	964	19,745	20,864
Additions	654	-	-	654
	<u>809</u>	<u>964</u>	<u>19,745</u>	<u>21,518</u>
<b>At 31 March 2025</b>				
<b>Depreciation and impairment</b>				
At 1 April 2024	31	367	15,110	15,508
Depreciation charged in the year	156	241	1,159	1,556
	<u>187</u>	<u>608</u>	<u>16,269</u>	<u>17,064</u>
<b>At 31 March 2025</b>				
<b>Carrying amount</b>				
At 31 March 2025	622	356	3,476	4,454
	<u>622</u>	<u>356</u>	<u>3,476</u>	<u>4,454</u>
At 31 March 2024	124	597	4,635	5,356
	<u>124</u>	<u>597</u>	<u>4,635</u>	<u>5,356</u>

### 12 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	-	1,005
Other debtors	120	-
	<u>120</u>	<u>1,005</u>

### 13 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	14	2,000	2,000
Trade creditors		999	2,778
Accruals		2,083	2,082
		<u>5,082</u>	<u>6,860</u>

### 14 Deferred income

	2025	2024
	£	£
Arising from grants received in advance	2,000	2,000
	<u>2,000</u>	<u>2,000</u>



# ANNAN & DISTRICT DAY CENTRE (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 14 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	2,000	2,000
Movements in the year:		
Deferred income at 1 April 2024	2,000	10,000
Released from previous periods	-	(8,000)
Deferred income at 31 March 2025	2,000	2,000

### 15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,862	3,124

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.

### 16 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 £
	16,980	500	(15,322)	2,158
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	9,664	66,225	(58,909)	16,980

# ANNAN & DISTRICT DAY CENTRE (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 17 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	1,033	229,628	(224,475)	6,186
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	£	£	£	£
General funds	30,252	107,496	(136,715)	1,033
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 31 March 2025:</b>			
Tangible assets	3,065	1,389	4,454
Current assets/(liabilities)	3,121	769	3,890
	<u>          </u>	<u>          </u>	<u>          </u>
	6,186	2,158	8,344
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	3,430	1,926	5,356
Current assets/(liabilities)	(2,397)	15,054	12,657
	<u>          </u>	<u>          </u>	<u>          </u>
	1,033	16,980	18,013
	<u>          </u>	<u>          </u>	<u>          </u>

### 19 Related party transactions

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