

Scottish Charity Number : SC039424

Daisy Drop In
Annual Report & Financial Statements
for the year ended 31 March 2025

**Daisy Drop In
Contents
for the year ended 31 March 2025**

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**Daisy Drop In
Trustees' Annual Report
for the year ended 31 March 2025**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

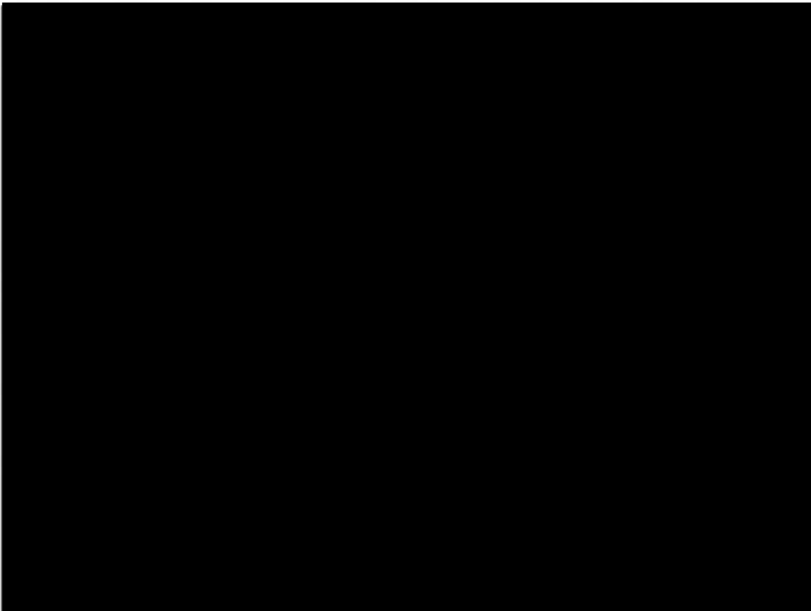
Reference & Administrative Information

Registered Charity Name

Daisy Drop In

Scottish Charity Number

SC039424



Accountants

Barrie Scott & Co.
Accountants & Tax Advisers
30 Mid Street
Bathgate
West Lothian
EH48 1PT

Structure, Governance & Management

The Charity is a SCIO (Scottish Charitable Incorporated Organisation) which was incorporated on 19 January 2015. The Charity was previously an unincorporated association and was granted charitable status by OSCR on 14 March 2008. It is governed by its constitution.

Daisy Drop In
Trustees' Annual Report (continued)
for the year ended 31 March 2025

Appointment of Trustees

The management committee, which meets regularly, and not less than 6 times per calendar year, are the Charity's Trustees. Membership of the management committee is open to all individuals over the age of 18 who wish to further the objectives of the Organisation.

Trustees and office bearers are elected at the Annual General Meeting and there must be a minimum of three trustees. The trustees may co-opt a further three trustees if they consider it to be in the interest of the Charity.

The Trustees are responsible for the strategic direction and governance of the Daisy Drop In, whilst day to day running is delegated to the Co-ordinator who is a paid member of staff. There are also volunteers who assist. The Trustees are aware of their responsibilities for Health and Safety, especially for the children.

Objectives and activities

The Daisy Drop In promotes the advancement of education and community development through their recreational activities, with the object of improving the conditions for the persons for whom the facilities and activities are primarily intended.

Activities

Our activities include messy play, music & rhythm, baby sensory, baby massage, weaning and summer activities. We ensure most of our activities can be replicated at home and promote interaction between parent/carer and child, helping to build bonding and improve relationships. We also do activities based on seasons and special times of the year i.e. Spring, Summer, Autumn, Winter, Easter, Christmas, Mother's Day, Father's Day etc. Our Playworker also incorporates learning into the activities e.g numbers, colours and letters.

Achievements & Performance

During the year the Daisy Drop In continued to provide advice and information for parents and carers, running groups and events and we saw a significant increase in new families attending. The summer trips went well and the buses were full. We secured funding to upgrade the garden after the storms did a lot of damage and our families love the improved outdoor space.

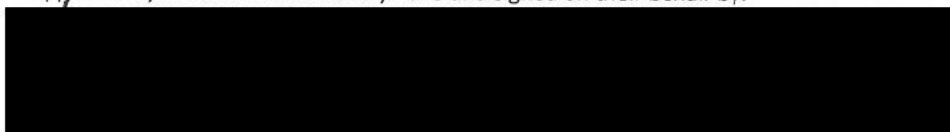
Financial Review

Our main source of funding continues to be from grant income from West Lothian Council and we received £16,400 net of rent and service charges in the year (2024: £20,553). We received a grant of £20,000 from the Bank of Scotland Energise programme covering a 2 year period, being split equally over the years along with a 3 year grant from The National Lottery Community Fund, with £20,000 being allocated to year 1.

Reserves policy

The trustees' policy is to maintain unrestricted reserves at around 6 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the end of the period were £88,342 (2024: £78,480) which is higher than the target range.

Approved by the trustees on 17 July 2025 and signed on their behalf by:

A large black rectangular box redacting the signature of the trustee.

Daisy Drop In
Independent examiner's report to the trustees

I report on the accounts of the charity for the year ended 31 March 2025.

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)(d) 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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 the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Barrie Scott & Co
Accountants and Tax Advisers
30 Mid Street
Bathgate
West Lothian
EH48 1PT

10/11/25

Daisy Drop In
Statement of receipts and payments
for the year ended 31 March 2025

	Unrestricted funds £	Restricted funds £	Total Year to 31.3.25 £	Total Year to 31.3.24 £
Receipts				
<i>Receipts from charitable activity</i>				
Donations	-	-	-	-
Grants	38,000	20,800	58,800	35,053
Fundraising	3,538	-	3,538	1,340
Gross receipts from trading	-	-	-	-
Bank interest	851	-	851	812
Total receipts	42,389	20,800	63,189	37,205
<i>Cost of charitable activities</i>				
Expenses for fundraising activities	-	-	-	-
Wages and salaries	28,366	6,099	34,465	34,566
Pension costs	-	-	-	-
Office expenses	1,159	-	1,159	963
Premises expenses	11,600	-	11,600	14,500
Printing, postage and stationery	438	-	438	573
Activities and trips	2,574	-	2,574	2,831
Fees and subscriptions	351	-	351	327
Garden expenses	527	800	1,327	-
Hardship grants	-	-	-	-
Bank charges	71	-	71	72
<i>Governance costs</i>	600	-	600	744
<i>Purchase of fixed assets</i>				
Purchase of equipment	742	-	742	-
Total payments	46,428	6,899	53,327	54,576
Surplus/ (Deficit) for the period	(4,039)	13,901	9,862	(17,371)
Total funds brought forward	78,480	-	78,480	95,851
Total funds carried forward	74,441	13,901	88,342	78,480

The notes on page 6 form an integral part of these accounts.

Daisy Drop In
Statement of balances as at 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total at 31.3.25 £	Total at 31.3.24 £
Funds reconciliation					
Bank and cash as at 31 March 2024		78,480	-	78,480	95,851
Excess receipts over payments for the year		(4,039)	13,901	9,862	(17,371)
Bank and cash as at 31 March 2025		<u>74,441</u>	<u>13,901</u>	<u>88,342</u>	<u>78,480</u>

Other assets (unrestricted fund)

	Cost £	NBV at 31.3.25 £	NBV at 31.3.24 £
<i>Fixed Assets</i>			
Equipment	9,016	582	523
		At 31.3.25 £	At 31.3.24 £
Current assets (unrestricted fund)			
Debtors		-	-

Liabilities (unrestricted fund)

	At 31.3.25 £	At 31.3.24 £
Taxes and social security costs	354	346
Accountancy accrual	687	795
	<u>1,041</u>	<u>1,141</u>

The notes on page 6 form an integral part of these accounts.

Approved by the trustees on 17 July 2025 and signed on their behalf by:

Chairperson

Trustee

Daisy Drop In
Notes to the accounts for the year ended 31 March 2025

Note 1 Basis of Accounts

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Note 2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the centre.

Restricted funds

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

£800 was received from The Morrisons Foundation to help upgrade the garden and this was spent during the year. £20,000 was received from the National Lottery Community Fund to be used for general running costs. £6,099 was spent during the year leaving £13,901 to be carried forward into the next year.

Note 3

Related party transactions

No remuneration or expenses were paid to trustees.

Note 4 Governance costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Independent Examiners' Fee	600	-	600	744