

Charity registration number SC052532 (Scotland)

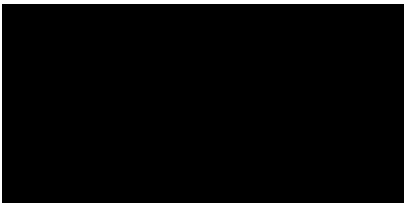
DUNBAR DAY CENTRE SCIO  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

# DUNBAR DAY CENTRE SCIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees



Charity number (Scotland)

SC052532

Principal address

Bakerscroft  
Westgate  
Dunbar  
East Lothian  
EH42 1JL

Independent examiner

  
Greaves West & Ayre  
8 St. Ann's Place  
Haddington  
East Lothian  
EH414BS

# DUNBAR DAY CENTRE SCIO

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# DUNBAR 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 Day Centre's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

The objects of the Dunbar Day Centre SCIO (Day Centre) are 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 and the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

It aims to promote the community care and welfare of older people in the district of Dunbar by providing suitable facilities for care, social activities, recreation, guidance and advice including the provision of trained staff and by encouraging the raising of funds and sponsorship for these purposes.

#### *Public benefit*

In considering the operation, achievements and performance and finances of the Day Centre, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and guidance provided by the Office of the Scottish Charity Regulator.

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the Day Centre should undertake.

#### **Achievements and performance**

Achievements are many and varied and can be summarised as follows:

- The Day Centre was able to extend its service offering to 5 days each week while still maintaining the facility for, and support of, the weekly Drop In group;
- It has been possible to further increase the number of centre-based members (service users) so that the Day Centre is almost at capacity all 5 days each week;
- Recruitment of a new Lead Outreach worker and an uplift in the number of users and hours for the Outreach service;
- Successful application for additional government funding to continue to develop Outreach services;
- Delivery and acceptance of a Day Centre Minibus has provided not just financial benefits but also a greater flexibility for members travel arrangements;
- There was a significant programme of furniture and equipment replacement and appropriate decorating/ painting of the Bakerscroft building, both internally and externally;
- The employment status of all Care workers was amended so that all employees are on permanent contracts;
- Support for employees to undertake appropriate qualifications is ongoing and proving successful;
- Work on reviewing policies was ongoing;

# DUNBAR DAY CENTRE SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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- A significant improvement was able to be made in the provision of period-by-period financial information for trustees, consequent on a full year implementation of Xero financial package, support/guidance from our accountants and considerable involvement from our Treasurer; and
- The Day Centre sought to improve its relationships with other community groups, third sector organisations, local and regional council officials and other relevant parties. This included production and distribution of a banner, new brochures, attending various local meetings, an Open day, creative and successful fundraising activities from staff and volunteers and invitations to visit the Bakerscroft site.

#### **Financial review**

Total income for the year amounted to £227,704 (2024: £220,021) of which £167,128 (2024: £179,367) came by way of grants, donations and legacies, for which the trustees are immensely grateful. Total expenditure was £205,256 (2024: £188,974) resulting in an overall surplus for the year of £22,448 (2024: £31,047 surplus). Comprising an unrestricted general funds surplus, before transfers been funds of £26,466 (2024: £15,674 surplus) and a restricted funds deficit of £4,018 (2024: £15,373 surplus).

The balance of unrestricted general funds as at 31 March 2025 was £117,855 (2024: £71,365), with the unrestricted designated fund recording a closing balance of £75,000 (2024: £75,000) and the restricted fund showing a balance of £6,175 (2024: £30,217).

#### *Reserves policy*

It is the policy of the Day Centre 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 Day Centre'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 principal risk facing the Day Centre is the loss of funding. All reserves are regularly monitored by the trustees to ensure that sufficient funds are held to cover likely eventualities.

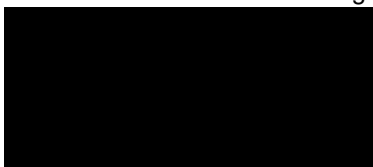
#### **Plans for future periods**

The trustees will continue to develop the services of the Day Centre.

#### **Structure, governance and management**

The organisation Dunbar Day Centre was registered as a Scottish Charity (No. SC009349) on the 23 June 1977. With effect from the 1 April 2024 the running of the organisation and its assets were passed to a Scottish Charitable Incorporated Organisation, Dunbar Day Centre SCIO (No. SC052532).

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



#### *Organisational structure*

The organisation is governed by a Management Committee (Trustees) made up from nominated members of the local community. All trustees are volunteers.

## **DUNBAR DAY CENTRE SCIO**

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

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

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#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Day Centre and of the incoming resources and application of resources of the Day Centre for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Day Centre will continue in operation.

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

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

  
**Trustee**

25 June 2025



## DUNBAR DAY CENTRE SCIO

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF DUNBAR DAY CENTRE SCIO

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I report on the financial statements of the Day Centre for the year ended 31 March 2025, which are set out on pages 5 to 17.

#### Respective responsibilities of trustees and examiner

The Day Centre's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Day Centre trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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

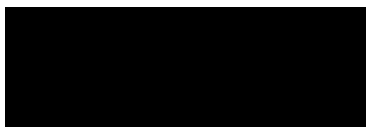
In the course of my examination, no matter has come to my attention

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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



Greaves West & Ayre  
8 St Ann's Place  
Haddington  
East Lothian  
EH414BS  
25 June 2025

# DUNBAR DAY CENTRE SCIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
<b>Income from:</b>						
Donations and legacies	3	163,128		4,000	167,128	179,367
Charitable activities	4	54,676			54,676	40,003
Other trading activities	5	3,288			3,288	651
Investments	6	2,612			2,612	
<b>Total income</b>		223,704		4,000	227,704	220,021
<b>Expenditure on:</b>						
Charitable activities	7	197,238		8,018	205,256	188,974
<b>Total expenditure</b>		197,238		8,018	205,256	188,974
<b>Net income/(expenditure)</b>		26,466		(4,018)	22,448	31,047
Transfers between funds		20,024		(20,024)		
<b>Net movement in funds</b>		46,490		(24,042)	22,448	31,047
<b>Reconciliation of funds:</b>						
Fund balances at 1 April 2024		71,365	75,000	30,217	176,582	145,535
<b>Fund balances at 31 March 2025</b>		117,855	75,000	6,175	199,030	176,582

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



# DUNBAR DAY CENTRE SCIO

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

**FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	163,994		15,373	179,367
Charitable activities	4	40,003			40,003
Other trading activities	5	651			651
<b>Total income</b>		204,648		15,373	220,021
<b>Expenditure on:</b>					
Charitable activities	7	188,974			188,974
<b>Total expenditure</b>		188,974			188,974
<b>Net income</b>		15,674		15,373	31,047
Transfers between funds		(33,886)	33,886		
<b>Net movement in funds</b>		(18,212)	33,886	15,373	31,047
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2023		89,577	41,114	14,844	145,535
<b>Fund balances at 31 March 2024</b>		71,365	75,000	30,217	176,582

## DUNBAR DAY CENTRE SCIO

### BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		45,060		
<b>Current assets</b>					
Debtors	14	4,704		5,264	
Cash at bank and in hand		192,762		181,547	
		197,466		186,811	
Creditors: amounts falling due within one year	15	(15,600)		(10,229)	
Net current assets			181,866		176,582
<b>Total assets less current liabilities</b>			226,926		176,582
<b>Creditors: amounts falling due after more than one year</b>	16		(27,896)		
<b>Net assets</b>			199,030		176,582
			---		
<b>The funds of the Day Centre</b>					
Restricted income funds	18		6,175		30,217
Unrestricted funds - general			117,855		71,365
Unrestricted funds - designated	19		75,000		75,000
			199,030		176,582
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The financial statements were approved by the trustees on 25 June 2025

[Redacted Signature]	
Trust	Trustee
[Redacted Signature]	

# DUNBAR DAY CENTRE SCIO

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

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### 1 Accounting policies

#### Charity information

Dunbar Day Centre SCIO (Day Centre) is a Scottish Charitable Incorporated Organisation registered with the Office of the Scottish Charity Regulator (OSCR), number SC052532. The registered office is Bakerscroft, Westgate, Dunbar, East Lothian, EH42 1JL.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Day Centre's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Day Centre is a Public Benefit Entity as defined by FRS 102.

The Day Centre has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Day Centre. 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.

The transfer of the running of Dunbar Day Centre to a Scottish Charitable Incorporated Organisation has been accounted for as a merger. The effect of this is to treat the results of the unincorporated Dunbar Day Centre and Dunbar Day Centre SCIO as though they had always been part of the same reporting charity.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Day Centre 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

#### 1.4 Income

Income is recognised when the Day Centre 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 Day Centre 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 Day Centre 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.

# DUNBAR DAY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

Grants are recognised when the Day Centre has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### 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:

Fixtures and fittings	20% reducing balance
Computers	33% 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 Day Centre 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 Day Centre 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 Day Centre's balance sheet when the Day Centre 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.

# DUNBAR DAY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 Day Centre's contractual obligations expire or are discharged or cancelled.

#### **1.10 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 Day Centre is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.12 Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

# DUNBAR DAY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 2 Critical accounting estimates and judgements

In the application of the Day Centre'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 £
Grants - East Lothian Council	162,448		162,448	161,171		161,171
Other	680	4,000	4,680	2,823	15,373	18,196
	163,128	4,000	167,128	163,994	15,373	179,367

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable activities</b>		
Members contributions	51,753	38,143
Rental income	2,923	1,860
	54,676	40,003

#### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising	3,288	651

# DUNBAR DAY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,612	

### 7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	134,279	118,871
Vehicle and travel costs	20,401	33,175
Group activities	2,704	1,641
Meal expenses	11,131	4,454
	168,515	158,141
<b>Share of support and governance costs (see note 8)</b>		
Support	36,741	30,833
	205,256	188,974
<b>Analysis by fund</b>		
Unrestricted funds - general	197,238	188,974
Restricted funds	8,018	
	205,256	188,974

# DUNBAR DAY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Support costs allocated to activities

	2025 £	2024 £
Depreciation	15,061	
Heat, light and rates	(112)	11,977
Repairs and upkeep	7,187	2,087
Insurance	2,764	1,984
Telephone	1,103	1,814
Stationery, post and advertising	1,117	684
Registration, professional fees and training	125	1,379
Subscriptions and licences	1,370	4,501
Accountancy	5,659	4,973
Bank charges	305	12
Sundry	864	1,422
Lease interest	1,298	
	<u>36,741</u>	<u>30,833</u>
<b>Analysed between:</b>		
Charitable activities	<u>36,741</u>	<u>30,833</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration (2024: £Nil) or benefits (2024: £Nil) from the Day Centre during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	9	<u>9</u>
<b>Employment costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	131,693	117,089
Other pension costs	2,586	<u>1,782</u>
	<u>134,279</u>	<u>118,871</u>

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

### 11 Taxation

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



# DUNBAR DAY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 12 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	2,586	1,782

The Day Centre operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Day Centre in an independently administered fund.

#### 13 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
Additions	4,788	6,084	49,249	60,121
At 31 March 2025	4,788	6,084	49,249	60,121
<b>Depreciation and impairment</b>				
Depreciation charged in the year	718	2,034	12,309	15,061
At 31 March 2025	718	2,034	12,309	15,061
<b>Carrying amount</b>				
At 31 March 2025	4,070	4,050	36,940	45,060
	--	--	--	--

#### 14 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	2,800	3,280
Prepayments and accrued income	1,904	1,984
	4,704	5,264
	--	--

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

	Notes	2025	2024
		£	£
Obligations under finance leases	17	7,795	
Trade creditors		7,805	10,229
		15,600	10,229
		--	--

# DUNBAR DAY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 16 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Obligations under finance leases	17	27,896	

### 17 Finance lease obligations

Future minimum lease payments due under finance leases:

	2025 £	2024 £
Within one year	7,795	
Within two and five years	27,896	
	35,691	

### 18 Restricted funds

The restricted funds of the Day Centre comprise the unexpended balances of donations and grants held on trust for specific purpose:

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Local Development Fund		4,000		(4,000)	
Leisure Account	15,217		(3,981)	(11,236)	
Blythe Trust	15,000		(4,037)	(4,788)	6,175
	30,217	4,000	(8,018)	(20,024)	6,175
		--	--		

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Leisure Account	14,844	373			15,217
Blythe Trust		15,000			15,000
	14,844	15,373			30,217
					--

The purpose of the restricted funds are as follows:

Local Development Fund - this represents funds for IT equipment and entertainers.

Leisure Account - this represents funds raised to lease and run the Minibus.

Blythe Trust - this represents funds awarded to pay for replacement chairs and internal painting.

# DUNBAR DAY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Unrestricted funds - designated

The income funds of the Day Centre includes the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
Operating Cost Reserve	75,000		75,000
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
Operating Cost Reserve	41,114	33,886	75,000

Following discussions amongst the trustees, it was agreed that the Day Centre should by way of transfer this year designate some of its unrestricted general funds for the following described purpose:

Operating Cost Reserve - this represent the trustees' estimate of resources which should be set aside to cover operating cost for six months in the event that external funding were to cease.

#### 20 Unrestricted funds

The unrestricted funds of the Day Centre 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.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	71,365	223,704	(197,238)	20,024	117,855
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General funds	89,577	204,648	(188,974)	(33,886)	71,365

# DUNBAR DAY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>				
Tangible assets	45,060			45,060
Current assets/(liabilities)	100,691	75,000	6,175	181,866
Long term liabilities	(27,896)			(27,896)
	117,855	75,000	6,175	199,030
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Current assets/(liabilities)	71,365	75,000	30,217	176,582
	71,365	75,000	30,217	176,582

#### 22 Related party transactions

There were no disclosable related party transactions during the year (2024: None).