

**REGISTERED COMPANY NUMBER: SC273066 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC014753**

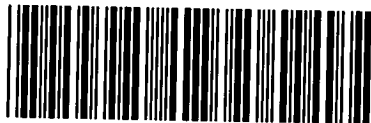
**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2021**

**SATURDAY**



**\*SAFQMF4J\***

**SCT**

**23/10/2021**

**#11**

**COMPANIES HOUSE**

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**- CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6 to 7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 15</b>
<b>Detailed Statement of Financial Activities</b>	<b>16 to 17</b>

# **LANGHOLM AND DISTRICT DAY CENTRE FOR OLDER PEOPLE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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**

#### **Objectives and activities**

The Day Centre was established to promote the welfare of older people by (i) offering opportunities for social integration, shared activities, maintaining and renewing friendships, re-establishing confidence where confidence may have been lost; (ii) providing assistance in maintaining independence (iii) making information available for older people, their carers and their families.

The Charitable Company's main area of charitable activity is the operation of the Langholm Day Centre which provides a supportive environment for older people to socialise. The Charitable company provides a minibus to transport frail older people to the Day Centre and also provides low cost lunches. A number of organised activities are provided.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The Day Centre closed on the 20th of March 2020 in line with the government response to the Coronavirus Pandemic.

On Monday the 23rd of March, the Day Centre staff began delivering meals to members on a daily basis. Kitted in full PPE, we changed our daily operations to include delivering many meals per week as well as organising personal shopping, newsletters, quizzes and easy to use (and sanitise) at home activities such as books, DVDs and jigsaws.

Throughout the year we also maintained regular communication with our members through regular phone calls and socially distanced doorstep visits. We supported over 60 (mostly elderly) vulnerable people in Langholm with an age range of 25-100. We also supported hospital discharges and palliative care patients by providing them with a nutritious homemade meal daily.

During this time we delivered nearly 10,000 meals locally.

### **FINANCIAL REVIEW**

#### **Financial position**

The Charitable Company received core funding (£73,336) from Dumfries & Galloway Council. Scottish Government Covid Support and Covid Hardship Fund grants were also received via Dumfries & Galloway Council. Grants were also received to support members and the community in the provision of meals on wheels during the Covid restrictions from Crossdykes (Muirhall Energy), The Langholm Initiative/DTAS and Safe and Healthy Action Partnership.

The Charitable Company also generated funds from the provision of Meals on Wheels in Langholm and Canonbie. Unrestricted net income for the year before transfers was £6,918 (2020, net expenditure £31,234).

#### **Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year it is anticipated that most of the Charitable Company's funds are to be spent in the short term and so there are few funds available for long term investment.

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021**

**FINANCIAL REVIEW**

**Reserves policy**

The Trustees have established a policy whereby the unrestricted funds not committed for investment in tangible fixed assets should be approximately equal to three months expenditure. At the period end date the unrestricted funds exceeded this amount but it is expected that over time these excess funds will be required for premises refurbishment costs. The reserves are needed to meet the working capital requirements of the Charitable Company in the event of a significant drop in funding.

**FUTURE PLANS**

The Charitable Company plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Langholm and District Day Centre for Older People is a Company Limited by Guarantee and does not have a Share Capital. It is governed by its Memorandum and Articles of Association.

**Organisational structure**

The Day Centre is organised through regular meetings of Trustees and administered by the Company Secretary and Company Accountant. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

**Induction and training of new trustees**

The current Trustees are already familiar with the practical work of the Charitable Company. New Trustees will undergo an induction process which will include guidance from experienced Trustees and an information pack including the Guidance for Charity Trustees produced by OSCR.

The appointment of new trustees can be proposed by members or existing directors at annual general meetings. In addition, the company may by ordinary resolution appoint a director to fill a vacancy or as an additional director.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC273066 (Scotland)

**Registered Charity number**

SC014753

**Registered office**

Charles Street  
Langholm  
Dumfriesshire  
DG13 0AA

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Trustees**

J Hammond, MBE

J Scott

A Christie

Under the requirements of the Articles of Association one third of the Directors are subject to retirement by rotation at each Annual General Meeting.

Mr. Christie retires by rotation at the next Annual General Meeting and, being eligible, offers himself for re-election.

**Company Secretary**

A Graham

**Independent Examiner**

Kevin D. Crowford

Chartered Accountant

JRW

Chartered Accountants

19 Buccleuch Street

Hawick

Roxburghshire

TD9 0HL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6th September 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J Hammond', with a stylized flourish at the end.

J Hammond, MBE - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

I report on the accounts for the year ended 31st March 2021 set out on pages five to fifteen.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.



Kevin D. Crowford  
Chartered Accountant  
JRW  
Chartered Accountants  
19 Buccleuch Street  
Hawick  
Roxburghshire  
TD9 0HL

Date:  September 2021

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	133,600	-	133,600	88,045
<b>Charitable activities</b>					
Day Centre		36,592	-	36,592	47,849
Other trading activities	3	-	-	-	1,443
Investment income	4	-	-	-	1
<b>Total</b>		170,192	-	170,192	137,338
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Day Centre	5	163,274	-	163,274	168,572
<b>NET INCOME/(EXPENDITURE)</b>		6,918	-	6,918	(31,234)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		165,652	2,515	168,167	199,401
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>172,570</u>	<u>2,515</u>	<u>175,085</u>	<u>168,167</u>

The notes form part of these financial statements

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**BALANCE SHEET  
31ST MARCH 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	11	79,850	117,696
<b>CURRENT ASSETS</b>			
Prepayments and accrued income		313	1,480
Cash at bank		<u>97,948</u>	<u>89,594</u>
		98,261	91,074
<b>CREDITORS</b>			
Amounts falling due within one year	12	(3,026)	(40,603)
<b>NET CURRENT ASSETS</b>		<u>95,235</u>	<u>50,471</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		175,085	168,167
<b>NET ASSETS</b>		<u>175,085</u>	<u>168,167</u>
<b>FUNDS</b>	14		
Unrestricted funds		172,570	165,652
Restricted funds		<u>2,515</u>	<u>2,515</u>
<b>TOTAL FUNDS</b>		<u>175,085</u>	<u>168,167</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**BALANCE SHEET - continued  
31ST MARCH 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6th September 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J Hammond', with a large, stylized initial 'J'.

J Hammond, MBE - Trustee

A handwritten signature in black ink, appearing to read 'J Scott', with a large, stylized initial 'J'.

J Scott - Trustee

The notes form part of these financial statements

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Going concern**

The trustees have considered the potential impact of the current Covid-19 pandemic on the charity and are satisfied that the charity has sufficient cash reserves to meet all financial obligations for the foreseeable future. The Accounts have therefore been prepared on the going concern basis.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	10,448	16,027
Grants	123,152	70,468
Membership income	-	1,550
	<u>133,600</u>	<u>88,045</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Dumfries and Galloway Council	73,336	55,332
Robertson Trust	-	10,000
Ewe Hill Wind Farm	-	2,040
Job Retention Scheme	5,976	-
Crossdykes (Muirhall Energy) Covid 19 Support	5,000	-
Langholm Initiative/DTAS	21,840	-
Dumfries & Galloway Council - Covid Support Grant	10,000	-
Dumfries & Galloway Council - Covid Hardship Fund	4,500	-
Safe & Healthy Action Partnership	2,500	-
Other grants	-	3,096
	<u>123,152</u>	<u>70,468</u>

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**3. OTHER TRADING ACTIVITIES**

	2021 £	2020 £
Lets	<u>-</u>	<u>1,443</u>

**4. INVESTMENT INCOME**

	2021 £	2020 £
Deposit account interest	<u>-</u>	<u>1</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Day Centre	<u>104,362</u>	<u>58,912</u>	<u>163,274</u>

**6. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Day Centre	<u>19,554</u>	<u>38,158</u>	<u>1,200</u>	<u>58,912</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>37,846</u>	<u>40,006</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**9. STAFF COSTS**

	2021 £	2020 £
Wages and salaries	<u>81,767</u>	<u>83,098</u>
	<u>81,767</u>	<u>83,098</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Day Centre	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	76,005	12,040	88,045
<b>Charitable activities</b>			
Day Centre	47,849	-	47,849
Other trading activities	1,443	-	1,443
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total</b>	125,298	12,040	137,338
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Day Centre	156,532	12,040	168,572
<b>NET INCOME/(EXPENDITURE)</b>	(31,234)	-	(31,234)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>196,886</u>	<u>2,515</u>	<u>199,401</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>165,652</u>	<u>2,515</u>	<u>168,167</u>

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**11. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2020 and 31st March 2021	<u>149,358</u>	<u>50,671</u>	<u>42,550</u>	<u>242,579</u>
<b>DEPRECIATION</b>				
At 1st April 2020	59,744	22,589	42,550	124,883
Charge for year	<u>29,872</u>	<u>7,974</u>	-	<u>37,846</u>
At 31st March 2021	<u>89,616</u>	<u>30,563</u>	<u>42,550</u>	<u>162,729</u>
<b>NET BOOK VALUE</b>				
At 31st March 2021	<u>59,742</u>	<u>20,108</u>	-	<u>79,850</u>
At 31st March 2020	<u>89,614</u>	<u>28,082</u>	-	<u>117,696</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors and accruals	3,026	3,935
Grants received in advance	-	<u>36,668</u>
	<u>3,026</u>	<u>40,603</u>

Grants received in advance consists of a grant received in March 2020 from Dumfries & Galloway Council that is subject to a service level agreement for the provision of day services including lunches and social activities, for the period 1st April 2020 until 30th September 2020.

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	79,850	-	79,850	117,696
Current assets	95,746	2,515	98,261	91,074
Current liabilities	<u>(3,026)</u>	-	<u>(3,026)</u>	<u>(40,603)</u>
	<u>172,570</u>	<u>2,515</u>	<u>175,085</u>	<u>168,167</u>

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**14. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	165,652	6,918	172,570
<b>Restricted funds</b>			
Training & support fund	869	-	869
IT equipment fund	1,146	-	1,146
Day Opportunities Fund	<u>500</u>	<u>-</u>	<u>500</u>
	<u>2,515</u>	<u>-</u>	<u>2,515</u>
<b>TOTAL FUNDS</b>	<u>168,167</u>	<u>6,918</u>	<u>175,085</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	170,192	(163,274)	6,918
<b>TOTAL FUNDS</b>	<u>170,192</u>	<u>(163,274)</u>	<u>6,918</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	196,886	(31,234)	165,652
<b>Restricted funds</b>			
Training & support fund	869	-	869
IT equipment fund	1,146	-	1,146
Day Opportunities Fund	<u>500</u>	<u>-</u>	<u>500</u>
	<u>2,515</u>	<u>-</u>	<u>2,515</u>
<b>TOTAL FUNDS</b>	<u>199,401</u>	<u>(31,234)</u>	<u>168,167</u>

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	125,298	(156,532)	(31,234)
<b>Restricted funds</b>			
Ewe Hill Wnd Farm	2,040	(2,040)	-
Robertson Trust	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
	<u>12,040</u>	<u>(12,040)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>137,338</u>	<u>(168,572)</u>	<u>(31,234)</u>

General fund - comprises of the general funds of the Charitable Company which the trustees are free to use in accordance with the charitable objects of the society.

Minibus fund - comprises of the minibus which was purchased using funds donated specifically for that purpose.

Training & support fund - comprises a grant from Dumfries & Galloway Council restricted to expenditure on staff training.

IT equipment fund - comprises a grant from Dumfries & Galloway Council restricted to expenditure on the upgrade of the charity's IT equipment.

Day opportunities fund - comprises a grant from Annandale & Eskdale Safe & Healthy Activities Partnership restricted to expenditure on art classes in the day centre.

Robertson Trust - comprised a grant from The Robertson Trust to help fund the managers salary costs.

Ewe Hill Wind Farm - comprised a grant for the purpose of providing a special chair for the treatment room.



**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021**

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**16. COMPANY LIMITED BY GUARANTEE**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,448	16,027
Grants	123,152	70,468
Membership income	<u>-</u>	<u>1,550</u>
	133,600	88,045
<b>Other trading activities</b>		
Lets	-	1,443
<b>Investment income</b>		
Deposit account interest	-	1
<b>Charitable activities</b>		
Lunch/coffee income	-	41,841
Minibus income	-	2,156
Meals on wheels	<u>36,592</u>	<u>3,852</u>
	<u>36,592</u>	<u>47,849</u>
<b>Total incoming resources</b>	170,192	137,338
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages and salaries	81,767	83,098
Food and drink	13,112	15,600
Kitchen equip. & consumables	5,289	1,719
Minibus running costs	4,194	2,928
Exercise grant expenditure	<u>-</u>	<u>1,222</u>
	104,362	104,567
<b>Support costs</b>		
<b>Management</b>		
Premises, including rent and repairs	13,660	18,350
Telephone	771	1,357
Stationery and other admin costs	4,247	1,912
Legal & professional fees	<u>876</u>	<u>780</u>
	19,554	22,399

This page does not form part of the statutory financial statements

**LANGHOLM AND DISTRICT DAY CENTRE FOR  
OLDER PEOPLE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2021**

	2021 £	2020 £
<b>Management</b>		
<b>Finance</b>		
Bank charges	312	520
Depreciation of tangible fixed assets	<u>37,846</u>	<u>40,006</u>
	38,158	40,526
<b>Governance costs</b>		
Independent examiners fees	<u>1,200</u>	<u>1,080</u>
Total resources expended	<u>163,274</u>	<u>168,572</u>
<b>Net income/(expenditure)</b>	<u><u>6,918</u></u>	<u><u>(31,234)</u></u>

This page does not form part of the statutory financial statements