



(A Company Limited by Guarantee)

Report and Financial Statements

Year Ended: 31 March 2019

**Company No: SC071075
Charity No: SC003147**

Bringing Edinburgh's Communities Together

ERIC LIDDELL CENTRE
Report and Financial Statements
Year ended 31 March 2019

Contents

	Page:
Legal and administrative information.....	2
Trustees' Report.....	3 - 19
Independent Auditor's Report.....	20 - 21
Statement of Financial Activities..... (incorporating an Income and Expenditure Account)	22
Balance Sheet.....	23
Statement of Cash Flows.....	24
Notes to the Financial Statements.....	25 - 33

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Year ended 31 March 2019

Legal and administrative information

Trustees who served during the year:

Chairman

Mr Alasdair Seale

Treasurer

Mr Hugh Pollock

Mr Mike Billinghamurst (from 3rd September 2018)

Ms Anne Black (to 31st July 2018)

Ms Sharon Cheng

Mrs Jane Chidwick

Dr Jennifer A Dawe

Mrs Maureen Harrison

Ms Tracy Humphries (from 14th January 2019)

Mrs Catherine McCallum

Mrs Amanda Pringle

Mr David Smith

Mrs Fiona Waddell (from 10th January 2019)

Chief Executive:

Mr John MacMillan

Patrons:

Mrs Sue Liddell Caton

Professor Alexander McCall-Smith CBE, FRSE

Lord David Puttnam CBE, FRSA

North American Ambassador:

Dr. Gene C. Crume, Jr.

Registered Office:

15 Morningside Road

Edinburgh

EH10 4DP

Auditors:

McLachlan & Tiffin

Chartered Accountants & Statutory Auditors

Crieff

PH7 4BN

Bankers:

Bank of Scotland

EDINBURGH

EH10 4DD

Solicitors:

Anderson Strathern LLP

1 Rutland Court

Edinburgh

EH3 8EY

ERIC LIDDELL CENTRE
Report and Financial Statements 31 March 2019
Trustees' Report

The Trustees of the Eric Liddell Centre (ELC), who are also directors of the charity for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 31st March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Statement of Recommended Practice: Accounting and Reporting by Charities applicable in the UK and Republic of Ireland (effective 1 January 2015) [Charities SORP (FRS102)].

Chairman's Summary

I am delighted to report further financial improvement this year. We had planned that this would be the last of our years in the red, and while this has turned out to be the case, the loss for the year (deficit on general funds) of £7,000 is substantially less than we originally budgeted. In addition, our restricted funds are up by £17,000 following the success of our Caring Soles appeal. This is a remarkable achievement, particularly when one bears in mind the absence of legacy receipts and without the benefit of a Going for Gold Fundraising Gala (deferred to April 2019).

This financial improvement has been accompanied by growth in the range and quality of services we provide. In a recent survey, users of the **Dementia Day Care** service reported their satisfaction with all aspects of the service, from their contact time with Eric Liddell Centre (ELC) key workers, to the facilities, activities, meals provided and transport arrangements.

In our **Carer** services, we now deliver activities in areas as diverse as mindfulness, singing and dance classes and tai chi, to the more technical Carer information classes. Overall, we have doubled the number of classes provided to Carers and, in total, we provided services to 1600 Carers during the year, compared to 500 in the prior year, although some of this growth arose from the ELC Carer Contact Base. The percentage of Carers reporting an improvement in their health and wellbeing arising from their engagement with ELC, increased from 91% to 97%.

The **Caring Soles** foot care service has proved to be very popular with users and our research shows it to be a highly effective way of reducing social isolation and improving general wellbeing. We were able to secure significant additional funding to allow the expansion of the service to Gorgie, Wester Hailes and Restalrig.

The growth of these important services would not be possible without a large body of committed volunteers to supplement the staff, and during 2018/19, the number of active volunteers has grown significantly. The trustees of the Centre are of course volunteers and I am delighted to welcome Mike Billingham, Fiona Waddell, Tracy Humphrey and Colin Baillie to the Board; all of whom have been co-opted since the last AGM. They bring a wide range of valuable professional skills as well as wisdom and commitment to the ethos of the Centre.

The Centre continues to have a close and beneficial relationship with the Liddell family and we are in the process of cementing this relationship with the next generation. Our North American Ambassador, Dr Gene Crume, continues to liaise with the Centre and has ongoing contact with the Liddell family on behalf of the Centre. Gene is the President of Judson University near Chicago, and we have arranged to host a work party of Judson students in Spring 2020 for one week. In addition, the Eric Liddell Memorial Scholarship will see a star Judson University student spend a full term at the Centre engaged in research and academic work in support of the Centre's charitable activities.

This is my final Chairman's Report as I have now completed the maximum term of 7 years as a trustee. Over that time, I have seen first-hand that the Eric Liddell Centre is an outstandingly effective and efficient organisation, which is now helping several thousand people each year in South Edinburgh and indeed now throughout the city. Being a trustee has been a wonderful experience and chairing it has been a privilege. I am now handing over to a trusted colleague and friend, who I am sure, will lead the Centre with compassion, diligence and flair.

Alasdair F Seale
Chairman

1. Structure, governance and management

1.1 General

The charity is a company limited by guarantee and was incorporated on 2nd April 1980 as Holy Corner Church Centre. Charitable status was granted in July 1981. It is governed by Articles of Association (last revised September 2010) which are in compliance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

1.2 Method of appointment or election of trustees

The Board of the ELC is made up of members who have been elected by the membership of the Centre or co-opted by the existing Board to serve as Trustees/Directors for a period of three years. The membership consists of interested supporters, mainly from within the local community. There are currently 98 members.

The Board, its Finance and General Purposes Committee and Caring Services Committee each met four times during 2018/19.

1.3 Key management personnel and trustees

The trustees have overall responsibility for the general control and management of the charity. However, the day to day running of the charity is delegated to its key management personnel comprising the Chief Executive and the Senior Management Team. All trustees of the charity give of their time freely and no remuneration was paid during the year for their services as trustees.

The pay of the charity's Chief Executive is reviewed annually and will normally increase in accordance with average earnings. The remuneration of the Chief Executive is also bench-marked with charities of a similar size and activity to ensure that the remuneration level set is fair and not out of line with that generally paid for similar roles.

2. Vision, Mission, Values and Strategic Aims

2.1 Vision

The Eric Liddell Centre's vision is To Bring Edinburgh's Communities Together.

2.2 Mission

Our mission is to be at the heart of the community – enhancing health & wellbeing and improving people's lives.

2.3 Values

Being Inclusive	By listening to our community's needs By offering opportunities regardless of ability By combating social isolation
Being Compassionate	With respect, dignity and integrity With welcoming environments With person centred approaches
Striving for Excellence	In the services we provide In our customers' experiences In how we communicate our message
Working in Partnership	With our communities With the Third Sector With funders and regulators

2.4 Strategic Aims

The ELC has seven strategic aims which guide the growth and development of its work as a charity delivering community based caring and learning services:

1. To increase opportunities for our communities to become involved in social, wellbeing and meaningful activities;

2. To promote and improve health & wellbeing within our communities;
3. To improve social connections, reduce social isolation & loneliness in our communities;
4. To increase opportunities for lifelong learning;
5. To engage and communicate with individuals, stakeholders and communities about our services, opportunities and events;
6. To sustain and create successful, stable partnerships, which will complement our services, benefit our communities and organisational scope;
7. To develop a strategy for ongoing financial sustainability.

2.5 Activities

A review of the ELC's core work and its use by local community groups confirms that activities at the Centre are defined by the following categories of public benefit:

- The provision of care for the aged, people with disability, young people and children
- The advancement of health and wellbeing
- The advancement of civic responsibility and community development
- The advancement of amateur sports
- The advancement of arts, culture and heritage
- The advancement of volunteering

In addition, the ELC is committed to sourcing supplies and services from the local community, wherever practicable and forging partnerships with local institutions. The Centre has continued to maintain and develop its existing relationship with Edinburgh Napier University and this has produced major benefits in skill exchanges for service development, student placements and fundraising.

In the last year the ELC has developed further its positive relationship with Edinburgh University and has initiated a range of joint work with both Heriot Watt University and Queen Margaret University, following earlier engagement. It is anticipated that this, in addition to developing links with key private/public sector bodies, will provide a solid foundation for further collaborative work in the future.

3. Achievements and Performance

3.1 Dementia Day Care Service

The ELC Dementia Day Care Service (Day Care) continues to provide high quality specialist person centred care for older people with dementia/cognitive impairment living in Edinburgh. It aims to enable people with a medical diagnosis of dementia, to stay in their own homes for longer by improving the quality of their lives via the delivery of excellent care and support. This is achieved by reducing social isolation, providing structure to the week, promoting independence, delivering meaningful activities and the opportunity to share positive experiences with others.

The provision of a respite break for those with carers is equally beneficial. The service cares for beneficiaries with medium to high dependency needs, with a degree of disability, which can be wholly due to their dementia and/or coexisting physical, mental health issues or home circumstances.

Dementia causes problems with memory, affects judgement, planning and comprehension - service users can be distressed or agitated as they struggle to understand their situation or feel that they have lost control of their lives. Providing person centred care, supports service users in this situation and can help to maintain a reduced level of distressed behaviour via the delivery of learning, social and recreational activities, which increases their sense of wellbeing.

The City of Edinburgh Council (CEC)/Edinburgh Health & Social Care Partnership (H&SCP), beneficiaries' contributions and fundraising, fund the Eric Liddell Centre Dementia Day Care Service. The Day Care contract was extended until March 2020, with a co-production process with providers, planned for 2019/20.

Day Care is registered with the Care Inspectorate as a support service for older people. Fourteen places are available five days per week at the Centre – this equates to a total of 3,500-day places available in Day Care on an annual basis. Day Care is mostly full to capacity with a waiting list.

Day Care was most recently inspected in June 2016 and achieved a grading of 6/Excellent for the Quality of Care and Support offered to the service users and a grading of 5/Very Good for the Quality of staffing.

In addition to being subject to inspection by the Care Inspectorate, Day Care has in place individual Care Plans for all service users, which record how the service responds to the outcomes listed above as well as the individuals' specialised needs.

Day Care now has a designated day to accommodate clients who have higher care/mobility needs than that of the other four days. This allows for a more relaxed programme and allows time for medication, additional support and personal care needs to be met. We have also introduced dementia friendly signage in all areas used by our clients.

Day Care now has a client focus group providing input to our engaging, appropriate activities and outings for clients - this has been developed throughout the year to allow clients to attend or participate in a further developed person centered activity programme.

The BBC approached the Day Care Manager in June to request that Day Care be filmed as part of a Mental Health documentary. Dame Darcey Bussell hosted the documentary, which highlighted Day Care clients participating in a "seated swing" session facilitated by Chris Wilson, Dancebase. The documentary was aired on BBC2, Saturday 2nd December 2018 and helped to heighten dementia awareness and also raise the profile of Day Care/ELC.

To support the delivery of expected outcomes, the following range of activities were delivered throughout the year: -

- Reminiscence activities based in the reminiscence area
- Special events - Christmas party & birthday celebrations
- Use of iPads
- Seated Dance Sessions
- Music therapy sessions and workshops
- Open Book Shared Reading
- Walking Group
- Outdoor Sessions
- Outings/Trips and Visits
- Special guests invited to special events

Day Care has had a very busy and successful year, which has been supported by the hard work and commitment of staff and volunteers as evidenced in their care and support of service users.

Key Performance Indicators (Dementia Day Care):-

Day Care Carer's Survey was circulated in June 2018 and the returns highlighted positive results in relation to service provision, overall performance, transport and satisfaction levels. Client and carer feedback from our survey results has been positive and suggest that the service is performing very well, as follows:

- 100% of carers outlined the H&SCP referral process as easy to follow; 24% indicated that they were not clear on referring for a second day
- 100% of carers indicated that clients were getting enough exercise when attending Day Care
- 100% of carers indicated that clients were happy with our transport arrangements
- 100% of carers reported that clients were getting enough interesting, varied and enjoyable activities and outings
- 100% of carers indicated that they adequately supported by their key worker and Day Care staff in general
- 100% of carers confirmed overall satisfaction with the service provision
- 41% of carers indicated the person attending was isolated at home

We have worked hard to maintain the Health and Social Care Standards and a high level of service provision. We have achieved everything we had planned with regards to maintaining an excellent quality of care service through the pursuit of quality improvement.

Comments from Carers/Family Members: -

"Thank you for making mum's time at the Centre so enjoyable. She looked forward every week to her Tuesday and Thursday visits. I appreciate the time spent with her, the activities she engaged in and the lovely people she met. Sadly it's time for her to move on but hopefully she will be happy in her new home. A big 'thank you' to all staff and volunteers."

"Thank you for your letter discharging mum from Day Care. The wording of the letter was so thoughtful and just sums up how lovely you and the team are. You really made a difference. Not just to mum's life but to ours too. I always looked forward to Monday! I was going to contact you this week but things have been quite hectic. Mum was discharged this week and has gone to a care home. She is much brighter than she has been for a long time but a bit frailer. Thank you again and keep up the good work you all do."

3.2 Befriending Service

The Befriending Service offers carers living in Edinburgh, who are caring for someone on an unpaid basis, the opportunity to access a break from their caring role in a friendly and informal basis, which is continually monitored to ensure that it addresses the individual carers' needs and offers appropriate levels of support.

We aim to improve social connections, reduce isolation and loneliness experienced by carers and to promote the development of their health and well-being, enabling carers to live independently in the community and carry on caring with confidence.

We also provide an opportunity for people to volunteer to become a befriender. Our induction-training programme allows them to learn new skills. Volunteer befrienders make a positive impact by having an understanding of carer needs and providing appropriate support where necessary.

Funding support was received from the Agnes H Hunter Trust (£10,000) & D'Oyly Carte Charitable Trust (£3,500) for continuation funding which commenced in January 2019.

The ELC launched a funding appeal for the Befriending Service on the 4th June at an evening reception in the Robertson Suite, which included an appeal message from our Patron, Lord David Puttnam. The appeal took on a new and improved format from previous appeals and raised £7,333, which ensured the continuation of the Befriending Service until the end of March 2019.

Key performance indicators (Befriending Service): -

In the year to 31 March 2019, **181** face-to-face meetings took place and **452** hours of respite were offered to carers, with **19** matched relationships between carers and befrienders being established and maintained.

In partnership with the Life Changes Trust (LCT) funded ELC Befriending Project and our Carer Support Programme, monthly Befriending Gatherings were provided. This created opportunities for peer support to enrich carer's social networks, whilst also giving an opportunity to attend information sessions on a variety of subjects - this delivered **146** attendances in 2018/19.

Focus groups have also taken place for both Befrienders and Carers for us to gain insight and address any issues either group may present.

Quote from a Befriender:-

"My befriender is fantastic – we get on so well. She even managed to get me to finally walk up Arthur Seat, as it's something I always wanted to do. She understands my situation 100%. I'd be lost without this service."

3.3 Dementia/Carer Befriending, Lunch Clubs and Drop-ins

With funding from the Life Changes Trust, the Robertson Trust, DEEP, the RS MacDonald Charitable Trust and Celtic FC Foundation, the ELC provides lunch clubs, group befriending, and one to one befriending; all of these programmes are for people with dementia and carers. The ELC has had a Friday 'Lunch Breaks' for people with dementia and carers for four years; in 2017/18 a second day of the lunch club was added as 'Liddell Lions Lunches' with funding from Celtic FC Foundation – this has continued throughout 2018/19.

Carer and befriending for people living with dementia has been continuing to progress step-by-step since October 2017; with now 15 volunteer befrienders and matches. The befriending of carers and people living with dementia is operating at full capacity, which would be impossible without our wonderful volunteers.

The Lunch Clubs are going strong with support from the RS Macdonald Trust and high interest/a wide range of attendees at the Wednesday Liddell Lions Lunches that began in February 2018. Participants take part in a creative, varied programme of exercise, games, poetry and arts; singing; day trips; and informational sessions.

Key Performance Indicators (Dementia/Carer Befriending, etc): -

- Number of attendees at Lunch Breaks (Friday) and Liddell Lions Lunches (Wednesday) is on average 14. Indicative total for 2018/19 - **672**
- Number of hours of support provided in 2018/19 - **1680**
- Number of carer/dementia befriending matches in 2018/19 - **15**
- Number of person-hours of social/befriending support provided combined: in 2018/19 - **4140**; 3% increase from 2017/18.
- Number of volunteers on above programmes combined, in 2018/19 - **27**; 62% increase from 2017/18

We are established partners in the Dementia Ambassadors network of the Scottish Social Services Council as well as now being key placement providers for Edinburgh Napier University music and photography students; University of Edinburgh Psychology students and researchers; and Duke of Edinburgh Scheme volunteers. The Saturday drop-in café has become a growing network and action group of carers/people living with dementia, who are keen to make a local and national difference for others in similar situations. Our community programmes are an important part of ongoing social and emotional support that helps carers and people living with dementia to live as well as possible, fully a part of their community and enthusiastically engaged in activities, friendships and networks of support. We are continuing to expand, evolve and grow in connectivity to local and national action and research networks for human rights and flourishing for people living with dementia and care partners.

Innovative 5-year Transformative Investment in People Affected by Dementia:

In 2018/19, the ELC became part of a successful consortium bid for £2M, led by the University of Edinburgh, Queen Margaret University and Age Scotland. This ground-breaking investment is from the Life Changes Trust, to create a School of Leadership in Dementia and a National Forum for Dementia Policy and Practice. Both initiatives will support people with dementia and carers to become experts, leaders and influencers in Scotland.

Scotland has already led the way with its three National Dementia Strategies. The creation of the National Forum will bring together people with experience and expertise in dementia, locally and nationally, with the aim of evidencing what will create better lives for people with dementia and unpaid carers. The Forum will provide space to scrutinise policy and practice in many areas, including housing and dementia, sport and dementia, the arts and dementia, and human rights and dementia.

The Forum will promote evidence of what works well so that national and local policy and practice can be reviewed and, where necessary, adjusted. This is so that Scotland can become an exemplar of how, in all aspects of life, people with dementia can find meaning, be fully supported and involved.

The School of Leadership will bring together people with a particular interest and experience in the subject of dementia to develop their leadership skills so that they can be integral to leading positive change at all levels of society.

The School of Leadership and the Policy and Practice Forum will be delivered collaboratively by Age Scotland, the University of Edinburgh and Queen Margaret University, with the support of the ELC and other organisations.

Quotes from a service user/family member:-

"These two weekly lunches made such a difference to my wife and me in the last few years of her life. And ever since she died the Eric Liddell Centre has been my 'home from home' as I continue to attend the groups and find such support. Thank you."

"The befriender made a connection with the person I care for [who is living with dementia] straight away and is so good at reassuring: 'you'll be safe, I am here.' I was a bit concerned about introducing a stranger, but the befriending for the person I care for, has been great! We're really happy – it couldn't have gone any better to be fair. And for me as carer, this has also had a huge impact: a bit of respite and an oasis of sanity and peace in the week with a break from 24-hour caring."

3.4 The Carer Programme

The Carer Programme offers free wellness classes, events, talks and trips for unpaid carers in Edinburgh. The programme continues to support unpaid carers by offering support and information to respond especially to two priorities of the Edinburgh Joint Carers Strategy:

- Carer health and wellbeing
- Information and advice

A successful programme of educational/recreational courses, supportive and informative talks, key information/signposting details and day trips, have been operating successfully in 2018/19. Existing collaborative work with VOCAL (Voice of Carers Across Lothian) has continued and developed.

Key Performance Indicators (Carer Programme): -

	2017/18	2018/19	Details
Total number of carers reached by mailout, email and social media	500	1600	+320%
Total number of wellbeing courses delivered	2 courses, in 4 x 8-week blocks = 8 courses in total	2 courses, in 4 x 8-week blocks = 8 courses in total Plus 6 further classes of dance, art, singing, technical support, mindfulness and stress reduction	Targets fully met both years to provide 8 courses per year, plus exceeded by six further courses in 2018/19
Number of free talks for carers delivered	6 (target 8)	13 (target 8)	Total over 2 years: 19 talks delivered of target of 16.
One to one Self Directed Support (SDS)	12 supported	22 supported by phone, in person and with specialist talks	Target fully met: 400 reached by direct mailing and all who asked for support received it.
Number of carer places filled in the courses	48 (in 8 courses)	218 (in 14 courses)	+454%
Day trips for carers	12	12	Targets fully met both years
Per cent of carers reporting improved health & well-being	91%	97%	6% increase

Quote from a carer: -

"Being a carer can be very isolating, so having the opportunity to meet and mix with others in similar circumstances really helps – gives me something to look forward to. I have gained fun, understanding, knowledge, flexibility, better sleep, contentment, not worrying so much."

3.5 Community Health and Wellbeing Initiatives

3.5.1. Caring Soles Service

The Caring Soles Service provides footcare to people in community settings across Edinburgh, supports improved mobility, and helps to reduce social isolation and loneliness. The service was funded from the H&SCP and the Weir Charitable Trust until the autumn of 2018. Unfortunately, the subsequent funding proposal that was submitted to the H&SCP in October was unsuccessful.

A Fundraising Appeal was launched in December 2018 that raised £32,883 by the end of March 2019. This put in place the required funding to maintain the service. Detailed funding work has been actioned to confirm a range of applications to a variety of trusts and foundations to support the long-term sustainability of Caring Soles, which will be further supported by the ongoing fundraising appeal.

Caring Soles makes a positive and vibrant contribution to reducing social isolation, bringing people in communities together, connecting with associated organisations to build capacity, develop learning opportunities and promote wellbeing through volunteering opportunities. Due to the strong feedback from local communities and the cross cutting nature of the service, confidence levels are high, related to future funding requirements.

Key Performance Indicators (Caring Soles): -

- 340 service users registered service users – 35% increase
- 1200 appointments delivered - 98% increase
- 1008 hours of support provided by volunteers - 126% increase
- 16 trained and active volunteers - 45% increase
- 4 Caring Soles sites remain active – ELC, Wester Hailes, Restalrig, Gorgie/Dalry
- £32,883 raised via the Caring Soles Funding Appeal

Quote from a Caring Soles Service User: -

"I feel as if I'm walking on air. I'm looking forward to the next session! I'm so glad I found a leaflet. It's a wonderful experience. When you get older cutting your toenails can be really difficult and it's really nice to have it done for you – it's a good efficient service at a reasonable cost."

Caring Soles has been the subject of a Motion raised at the Scottish Parliament. It highlights the positive partnership between the ELC and the Ripple Project, that sees the ELC staff lead and support the implementation of the service, while also training and developing local volunteers to deliver the essential footcare provision.

Scottish Parliamentary Motion by Ash Denham MSP: -

That the Parliament congratulates The Ripple Project on hosting an extension of its community project, Caring Soles, at the Restalrig Lochend Community Hub acknowledges that the successful project was set up earlier in the year by the Eric Liddell Centre charity in Morningside; notes that the service delivery is funded by Edinburgh Health and Social Care; believes that it will aim to ensure that people in the area will have access to low-cost foot care to help them stay active and healthy on their feet.

Motion supported by: Clare Haughey, Rona Mackay, Miles Briggs, Sandra White, Joan McAlpine, Richard Lyle, Gillian Martin, Kenneth Gibson, David Torrance, Stewart Stevenson, Ben Macpherson, Ruth Maguire, Jenny Gilruth, Bill Kidd, Ivan McKee.

3.5.2. South West Villages Project

The South West Villages Project (SWVP) focuses on the issues of isolation, connectedness and wellbeing amongst older people living in Balerno, Currie and Juniper Green. The project takes a community development approach, working with existing organisations and local people to identify issues and develop solutions for the future.

The first phase of the South West Villages Project took place in 2017 and involved the mapping of existing services and activities along with consultation with local people to identify priorities and improvements for the future. A Phase 1 report was produced in September 2017.

The second phase of the project took place from June to December 2018, building on the findings of Phase 1 and narrowing the focus to implement tangible actions. A report was produced in December 2018 with details of all the achievements:

Key Performance Indicators (South West Villages Project):-

- Actions to increase awareness of local support and activities
 - 27 meetings attended and 11 presentations given, articles and information in local newspapers, social media and Eric Liddell Centre website, themed What's On leaflets produced, made available on line and over 200 printed copies distributed, Living Well event held in November 2018.
- Actions to promote befriending and companionship services and the need for volunteers
 - Materials produced to promote the existing city wide befriending and companionship services of 9 organisations in an effort to recruit volunteers and raise awareness in the South West Villages
 - Targeting of Heriot Watt students through hosting a stall and posting information on their careers portal
- Actions to develop links between services and organisations
 - Meetings with co-ordinators and visits to groups
 - Events/ meetings attended which brought together a range of local organisations where links could be established
 - Living Well Event

Funding for Phase 3 of the project (£20,000) was approved in December 2018. This is likely to be the final phase of the project to be funded by the H&SC Partnership and has focussed on building further on the work to date and actions to sustain the achievements of the project for the future. Phase 3 will run until October 2019 and will focus on the following objectives:

- The development of plans for a local, flexible befriending/ buddying/ companionship service - responding to the needs identified through consultation undertaken by the SWVP and other work in the area
- Building capacity and sharing skills and experience between small voluntary organisations in the area
- Celebrating the amazing volunteers that keep the many small groups and organisations for older people in the area going;
- Seeking funding and partnership opportunities to develop a longer term befriending or 'Good Neighbours' service and to continue the work of the project
- Making links with relevant organisations and individuals to 'hand over' some of the work of the project e.g. a new Link Worker position, with a focus on older people and isolation is due to start in the Pentlands Medical Practice during the Summer of 2019
- An end of project event is being planned for October 2019.

Quote from a South West Villages resident: -

"The project has helped us to build on the good things in our community and has encouraged all to work together."

3.5.3 LOOPs Hospital Discharge Support Project

The Eric Liddell Centre was one of five partner third sector organisations involved in delivering the LOOPs Hospital Discharge Support Project. This initiative built on the success of the other LOOPs (Local Opportunities for Older People) projects such as the citywide Phone line Project and the local signposting function of the Community Navigators.

The LOOPs Community Wellbeing Team (CWT) provided a positive third sector presence in the integrated Edinburgh Health and Social Care Partnership, across four Edinburgh localities and four acute hospital settings. The team worked one-to-one and in a person-centred way with people aged

over 65 who were experiencing a health crisis, linking these individuals up with a wide range of social and practical community services based around their individual needs.

The team also provided an information source about the vast array of third sector services for health and social care professionals who are working with older people. The two members of staff employed by the ELC were a full-time Community Liaison Worker based within the South West Locality Health and Social Care Hub, and a part-time Hospital Liaison Worker based across both the Royal Edinburgh Hospital and St John's Hospital.

Following the decision in December 2018 by the Integrated Joint Board/H&SCP, not to fund the project for a further 3 years, the project worked via an exit plan and finished all service activity and delivery on the 31st March 2018.

3.6 Helping Hands (Volunteering Development)

Helping Hands is the volunteering programme of the ELC and covers volunteer management and administrative tasks such as maintaining and updating role descriptions, issuing application forms, requests for references, arranging and conducting interviews and maintaining the database of volunteers.

Over the past year, Helping Hands has taken enquiries from 121 prospective volunteers from all age groups with varied backgrounds and abilities. Of this number, 65 have successfully taken up volunteering roles within the Centre. This placement rate has settled at around 54%. Active volunteer numbers during the year averaged 109, which equates to a 25% increase compared to the year before.

None of our projects and services could be delivered in the community without the support of our volunteers. Our astonishing volunteers are invaluable and the volunteer mix is made up as follows;

Role	No	Role	No	Role	No
Ambassador	1	Eric Liddell Centre Charity Shops	4	Library	3
Befriending	27	Fundraising Group	7	Lunchbreaks	9
Café Connect	24	Gardener	1	Membership	1
Caring Soles	13	Handy Man	1	Stained Glass Tours	1
Day Care	16	Helping Hands coordinator	1	Trustees	11
				TOTAL	120

Summary of new application statistics:-

Applications/enquiries received during the year	121
Volunteers Placed	65
Applications withdrawn or not progressed	56

Key Performance Indicators (Helping Hands): -

The number of placed volunteers in 2018/19 has increased by 23%.

If the Centre were to have paid salaries for the volunteer contribution during 2018/19, the approximate cost would have been £338,580. This figure is based on 18 full-time equivalent employees at £9 per hour plus employer's national insurance.

Quotes from volunteers: -

"I get so much out of volunteering at the ELC – helping others, having a purpose, getting out of the house and having fun!"

"I lost a loved one recently and felt lost – making a difference at the ELC has helped me too!"

3.7 Eric Liddell Centre Services

The Centre provides room facilities for the benefit of the local community and leased office accommodation to a range of other charities. Income from these activities makes a significant contribution to the running and maintenance costs of the building.

3.7.1. Accommodation rental

149 different groups used the Centre's facilities during the year – delivering a total of 4916 hours of community activities. The Centre aims to maintain prices at an affordable level whilst of course reflecting the actual economic cost of maintaining the building and facilities.

The activities of the users of the Centres public rooms during 2018/19 are analysed as follows:-

Type of Activity	Percentage
Sports/ physical exercise	37%
Community development / welfare	16%
Children's Activities	14%
Health Promotion	13%
Arts / Culture	7%
Religious	6%
Political/Private bookings	5%
Education/training	2%
	100%

The Centre continues to be open 6 days per week from 9am to 10pm Monday to Friday and from 9am to 5pm on Saturdays to the benefit of the community. Sundays are available upon request.

Office Accommodation provided to other charities

During the year the Centre leased office accommodation to the following charities and groups including one private individual researching local history:

- Abused Men in Scotland (AMIS)
- Centrepoint Church
- Hearing Link
- Scots Music Group
- Parent Early Education Project (Peep)
- Slimming World
- Keystone Therapies
- Crossroads Church
- Edinburgh Chinese Elderly Support Association
- Emotional Freedom Technique for Success
- The Spark, Making Relationships work

3.7.2. Eric Liddell Enterprises

The charity continues to receive a small income from Tots Togs, our second hand children's clothing store and the book room. The Café continues to be operated by volunteers and opens for additional community events.

3.7.3. Leisure and Wellbeing Programme

The programme continues to provide Zumba gold and water colouring painting. The full ELC programme is enhanced by the wide range of activities that are delivered in partnership with other providers, such as Yoga, Pilates, Dance, language classes, music workshops, seated exercise, Gymini, Judo, Zumba Monkey Music and more.

3.7.4. Eric Liddell Caring Services

The Centre has delivered a wide range of care related services throughout the year – a total of **6964** hours of care and support were provided to local people both in the Centre and via our Edinburgh wide outreach work and satellite delivery points. This is outlined below: -

Dementia Day Care	1300
Lunch Breaks	1680
Befriending	2400
Befriending Gatherings	60
Caring Soles	1008
Carers Courses	136
Dementia Drop-in Café	80
LOOPs Referrals/Client engagement	300
Total	6964

When the Caring Services figure of 6964 is added to the Centre Services figure, a total of **11601** hours of community activity, care and support were provided to the community of Edinburgh in 2018/19.

3.7.5. Café Connect

Café Connect obtained the Healthy Living Award on the 26th March 2019 and continues to offer healthy options in the café. In addition to being open Monday to Friday, the café was also open during the Christmas Craft Fair, Christmas Lights Switch on and Silent Auction serving drinks and snacks to stall holders and visitors.

Room booking customers are also able to request catering from Café Connect. Catering support has also been provided for a range of Centre receptions and events. The provision of tea, coffee, soft drinks and snacks when the café closes and in the evening continues to improve service and income levels.

3.8 Community Fundraising Events

We continued to diversify our events this year with the support of the volunteer fundraising group. The wine tasting, quiz night, silent auction, fashion show, concerts and art exhibitions attracted new audiences. Meanwhile our loyally attended Lunchtime Concert series and annual Burns Supper also contributed to the £25,970 income that these events raised.

We spent significant time planning our second Going for Gold Gala Dinner to take place at BT Murrayfield Stadium on 26th April 2019.

3.9 Funding Opportunities

The challenging funding landscape continued into 2018. However, the Centre was successful in securing substantial funding from the City of Edinburgh Council and H&SC Partnership for our Befriending Service and Carer Programme. This funding has ensured the Befriending Service has the basic requirements in place for the next 3 years. We were also successful in attracting donations from a wide range of Trusts and Foundations, which has seen the development of some new relationships and maintained ongoing links with those that have supported our work in the past.

To take cognisance of the ELC's expanding reach throughout Edinburgh, the Board made the positive decision to appoint a full time Fundraising Manager. Now that this role has successfully been filled, we are looking to rekindle our relationships with our existing donors while developing new exciting collaborations. Although this will take time, it will ensure greater future financial stability in the longer term.

The Centre continues to seek to build and develop new relationships and we are grateful for the support of the following key funders who contributed during the year:-

- Agnes Hunter Trust
- Celtic FC Foundation
- City of Edinburgh Council
- Edinburgh Health and Social Care P/ship
- Dunhill Medical Trust
- Hospital Saturday Fund
- Lady Marian Gibson Trust
- Life Changes Trust
- Queensberry House Trust
- Robertson Trust
- Souter Charitable Trust
- South Central Neighbourhood P/ship
- D'Oyly Carte Charitable Trust
- RS MacDonald Charitable Trust
- Weir Charitable Trust

The ELC is also grateful to have received two significant donations from private individuals in response to our Caring Soles Appeal. This generous support was vital in enabling us continue our valued foot care service.

3.10 Communications

Throughout 2018/19, the ELC continued to attract press coverage in Edinburgh and Scotland wide news publications.

The ELC website continues to perform well with an average of **843** weekly online sessions recorded between 1st April 2018 and 31st March 2019. Scotland as a whole remains the largest online audience; however, it is worth noting that the United States continues to sporadically eclipse Scotland in online audience size. Ongoing improvements are being made to the website with a longer-term goal being to secure funding for a full upgrade in order to allow for greater accessibility for mobile users among a range of other features.

The social media performance and presence of the ELC is continuing to grow from last year - 1st April 2018 and 31st March 2019, the Centre's Facebook page has seen a 4% growth in likes. The regularity of posts and updates on this channel has been maintained.

The Centre's Twitter page has seen a similar increase in activity with tweets making an average of **14,400** impressions on other users every month from April 2018 - March 2019. Activity on Twitter has also yielded an average of 405 profile visits per month over the same time period. By comparison, the average monthly impressions from Apr 2018 – March 2019 was 13,400 (up 7.46%).

The ELC's Instagram page was also established in October 2018 in order to diversify its online output. As of 31 March 2019, this page has 130 followers (60% of which are from Edinburgh) with an average weekly reach of 38 users and 68 impressions. It is anticipated that the platform will continue to grow as updates increase in regularity.

3.11 Community Consultation

As a community hub and resource, the ELC is keen to ensure that our services and programmes reflect the needs and aspirations of our service users and local community. The recently completed community consultation from January - March 2018 remains valid and the community feedback received then continues to be a focus on service delivery.

The survey and face-to-face engagements drew feedback from a cross section of ages, abilities and interests. The Centre received helpful feedback about specific services and programmes and greater insight into the wants and needs of our community. Some highlights and recommendations included:-

- The Centre is highly regarded, most people rated it as good or excellent.
- The most accessed service of the respondents was the community café. While our neighbourhood is well served by cafes, there is a gap in the market for parents and toddlers that the Centre could address.
- The most important social issues in our local area were identified as isolation, loneliness and activities for the elderly.
- There is a local appetite for volunteering, learning and skills development.

- The fabric of the building needs investment to make it more comfortable.
- There is local interest in the story of Eric Liddell's life and his legacy.

Further community consultation work was initiated during 2018/19 regarding the proposals with Bruntsfield Parent Council, to redevelop the St Oswald Building via a Community Asset Transfer.

3.12 General Data Protection Regulations (GDPR)

The changes in data protection legislation that came into effect in May 2018 were responded to positively within the ELC via the development of appropriate policies, procedures and relevant staff training.

A GDPR Action Plan was developed and with the support additional staffing capacity, the necessary development and implementation of policies/processes to enable the ELC to be compliant with the new General Data Protection Regulations was established.

4. Financial Review

4.1 Review of the Year

The Statement of Financial Activities for the year is set out on page 22 of this document.

Total Funds increased by £10,066 in the year to 31 March 2019. This increase is represented by an increase of £17,345 in Restricted Funds less a deficit on Unrestricted Funds (free reserves) of £7,279.

Total income for the year increased from £770,298 to £805,022, which is an increase of £34,724 (or 4.5%). All of the Centre's principal income streams grew compared to the prior year as follows:-

- Donations and fundraising income grew from £131,639 in 2017/18 to £145,932. The special appeal for Caring Soles yielded £32,833 during 2018/19. The Centre received no legacies in the year, compared to £28,564 in 2017/18.
- Accommodation letting and catering income, increased from £237,491 to £251,425. This is an increase of £13,491 (or 5.8%) in a year when room hire prices and leased office rents rose by less than 1.5% on average.
- The Centre continues to be successful in attracting grant funding for its core caring services – total grant income grew to £371,478.

Total expenditure increased by 2.0% from £779,615 to £794,956.

- Staffing costs increased from £479,244 to £515,196. The pay award in the year was held at 1%. Organisational staffing complement increased by 1.2 full-time equivalent employees – this additional staffing was deployed in the Dementia Day Care service and the Befriending service.
- Building costs continue to be stable and after adjusting for one-off expenditure charged against restricted funds*, building costs have risen by less than 1.8%. *Emergency roof repairs costing £4,033 were allocated to the Major Repairs Fund during 2018/19.

The Centre's Unrestricted Fund at 31 March 2019 stood at £115,627. The targeted level is £325,000 (see 4.4. Reserves Policy).

4.2 Non-domestic rates relief

The ELC receives 100% relief from non-domestic rates – 80% mandatory relief as a registered charity and a further 20% of discretionary top-up relief. This relief was worth £115,874 to the Centre in 2018/19.

4.3 Risk management

The Centre maintains a risk register, which is reviewed regularly at the Finance and General Purposes Committee and this committee reports to the subsequent full Board meeting. The members of the committee review all major risks to which the charity is exposed and, with the CEO and Senior Management Team, establish systems to mitigate these risks to the greatest extent possible.

The principal risk affecting the Charity is financial risk; the continuation of Edinburgh Council/H&SCP grant support for the dementia Day Care Service and the continuing adequacy of charitable trust donations towards core expenditure.

Trustees are managing this financial risk by diversifying income streams to the maximum extent possible, and aiming to build a level of reserves sufficient to sustain services for a reasonable time in the event of such an income shock.

The other significant risk is the loss of key personnel. Trustees have reduced the potential impact of such an event by supporting the development of an effective and multi-skilled senior management team.

4.4 Reserves Policy

Trustees have set the objective of accumulating free reserves equivalent to six months' normal expenditure. Normal expenditure, in this context, is the sum of employment costs and building maintenance and utility costs. Therefore, the free reserves target at 31 March 2019 is approximately £325,000. This level of free reserves is required to: -

- Support the continuation of the Centre's charitable activities in the event of the loss or significant reduction in any of the Centre's principal revenue streams.
- Provide initial seed funding to support the development of new services.
- Fund any essential unplanned major building repairs when required (supported by the General Building Fund which receives restricted donations).

The Centre reported a deficit on Unrestricted Funds of £7,279 for 2018/19, which reduced the free reserves balance to £115,627. Despite this, the trustees continue to believe that the targeted level of free reserves is appropriate for the charity.

5. Future Plans

The Centre has gone through a range of further changes and improvements in the last year. Moving forward it will be essential to consider these, while also focussing on the need for continuous improvement. The following priorities for future development and action have been identified:

Caring Services

- To maintain/develop our excellent Day Care Service and stay focused on our outcomes to ensure our Day Care clients receive high quality care and that carers continue to benefit from respite via Day Care
- To further develop our Day Care Carer Survey for 2019/20
- To further develop our Befriending and Carer programmes and services
- To develop our community health and wellbeing initiatives via sustainable, multi-year funding support

Community Engagement

- Build on the recent community consultation/engagement process completed in 2018
- Consider appropriate consultation methods to engage with local people in new ELC satellite service delivery points
- Consider the development of a major community engagement process, to inform future service developments and priorities for the next 5 -10-year period

Sustainability

- Grant applications will be developed with a view to fund the continuation and extension of all ELC services and programmes, including volunteering. This will include opportunities to work collaboratively with other care organisations and appropriate bodies
- Engage in the CEC/H&SCP review of commissioned Older Peoples Services funding
- Maximise the financial benefits of the raised/improved profile of the Centre – increased footfall/customer numbers, room/facility hire, café income, number of Members and Business Schemes, supporters, funders and donors

- Further develop the relationship with the Centre's North American Ambassador with a view to maximise all realistic fundraising opportunities in this area
- Maximise external business relationships and associated funding, utilising the Centre's land and property portfolio
- Continue to deliver a range of fundraising events and activities in conjunction with the Independent Fundraising Group and other partners
- Further consider larger scale fundraising events to increase the level of income from this area of activity and widen our donor base
- Continue with a focussed approach to developing positive relationships with Trusts and Foundations (unrestricted and restricted)
- Strengthen the Centre's position and performance in relation to corporate support, Individual Giving, Legacies and Major Donors
- Consider the long term maintenance and capital upgrade requirements of the Centre

Innovation

- Undertake an Eric Liddell focussed initiative to raise the profile of the Centre and all that it delivers, at a local community, Edinburgh, Scotland and where realistic, at an international, level, with links to the 2024 Paris Olympics
- Establish and implement the Eric Liddell Centre Fellowship with Judson University
- Continue to strengthen and develop existing relationships with Edinburgh Napier University, Edinburgh University, Heriot Watt University, Queen Margaret University and Judson University
- To continue to engage with the press, media and TV companies to highlight the quality of ELC Caring Services and the challenges/opportunities of living with dementia
- Identify and maximise opportunities to work collaboratively with national, regional and local bodies in an effort to further support people with dementia, raise the profile of the ELC and increase access to additional funding sources
- Consider and develop further opportunities to develop collaborative working arrangements with other Third Sector organisations/bodies
- Develop a social enterprise approach for Caring Soles
- Build upon and develop existing contacts and new collaborative initiatives with schools, Further and Higher educational establishments
- Develop and establish collaborative links with the local business community and key Edinburgh based corporate bodies
- Establish the Centre's Business Network and associated events
- Market and increase the external use of the Day Care Sensory Room

Continuous Improvement

- To continue to implement the ELC 2018 -2021 Strategic Business Plan
- To develop ELC Service specific Action Plans to support the delivery of the Strategic Business Plan's vision, goals, outcomes and targets
- Embed the use of performance management measures within staff Support and Supervision and Annual Appraisals
- To implement the ELC GDPR policies and procedures to ensure ongoing compliance with GDPR legislation
- To further develop our use of social media and our Instagram account
- To continue to support our Helping Hands Volunteering programme
- Continue to research and action realistic opportunities to expand the Centre's volunteering network, including external funding sources
- To maximise the operational use of the website, CRM system, and improved IT and telecommunications systems to maximise efficiency and effectiveness
- Build on existing good working relations with the City of Edinburgh Council, Edinburgh Health and Social Care Partnership, Scottish Parliament, elected representatives and the Third Sector

6. Statement of Trustees' Responsibilities

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

7. Auditors

A resolution to reappoint McLachlan & Tiffin as auditors will be put to the members at the Annual General Meeting.

Approved by the trustees on 1st August 2019, and signed on their behalf by:

.....
Alasdair Seale – Chairman

.....
Hugh Pollock - Treasurer

1st August 2019

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES AND MEMBERS OF ERIC LIDDELL CENTRE**

Opinion on financial statements

We have audited the financial statements of Eric Liddell Centre for the year ended 31 March 2019, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the trustees' annual report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities in Relation to the Financial Statements set out on page 19, the trustees, who are the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements


We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.


.....
Ralph C Tiffin (Senior Statutory Auditor)
McLachlan & Tiffin
Statutory Auditors
Crieff
PH7 4BN

Edinburgh, 1 August 2019

Statement of Financial Activities (incorporating an Income and Expenditure Account)
for the year ended 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Income and Endowments from:					
Donations and legacies					
Donations, gifts and legacies	2	34,982	49,755	84,737	73,524
Members' subscriptions		6,030	0	6,030	5,790
Members' donations		4,701	11,348	16,049	6,507
Fundraising events		25,970	0	25,970	33,546
Charity shop, Wellbeing courses		13,146	0	13,146	12,272
Investments					
Interest receivable		605	0	605	755
Charitable activities					
Grants towards caring activities	3	0	371,478	371,478	370,003
Contribution from service users		0	35,582	35,582	30,410
Accommodation letting	4	170,017	0	170,017	164,675
Catering services	5	81,408	0	81,408	72,816
Total Income and Endowments		336,859	468,163	805,022	770,298
Expenditure on:					
Raising funds					
Fundraising costs	6	42,789	0	42,789	56,853
Charitable activities					
Caring services		0	437,622	437,622	426,294
Accommodation letting		238,229	12,440	250,669	234,605
Catering services	5	63,120	756	63,876	61,863
Total Expenditure	7	344,138	450,818	794,956	779,615
Net (Expenditure)/Income		(7,279)	17,345	10,066	(9,317)
Transfers between funds		0	0	0	0
Other Recognised Gains and Losses		0	0	0	0
Net Movement in Funds		(7,279)	17,345	10,066	(9,317)
Reconciliation of Funds					
Total Funds Brought Forward		122,906	1,643,941	1,766,847	1,776,164
Total Funds Carried Forward	17	115,627	1,661,286	1,776,913	1,766,847

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

The notes on pages 25 to 33 form part of these accounts

Balance Sheet as at 31 March 2019

	Notes	2019		2018	
		£	£	£	£
FIXED ASSETS:					
Tangible Assets	12	<u>1,623,608</u>	1,623,608	<u>1,628,246</u>	1,628,246
CURRENT ASSETS:					
Stocks	13	1,110		1,100	
Debtors	14	30,179		44,415	
Cash at Bank and in Hand		<u>210,379</u>		<u>179,309</u>	
		<u>241,668</u>		<u>224,824</u>	
LIABILITIES:					
Creditors falling due within one year	15	<u>(76,810)</u>		<u>(70,843)</u>	
Net Current Assets			164,858		153,981
Total Assets less Current Liabilities			<u>1,788,466</u>		<u>1,782,227</u>
Creditors falling due after more than one year					
Bank of Scotland Term Loan	16		(11,553)		(15,380)
NET ASSETS			<u><u>1,776,913</u></u>		<u><u>1,766,847</u></u>
FUNDS:					
Unrestricted Funds			<u>115,627</u>		<u>122,906</u>
Restricted Funds					
Expended Property Fund	17		1,522,817		1,522,817
Other Restricted Funds	17		<u>138,469</u>		<u>121,124</u>
			<u>1,661,286</u>		<u>1,643,941</u>
TOTAL FUNDS	18		<u><u>1,776,913</u></u>		<u><u>1,766,847</u></u>

The notes on pages 25 to 33 form part of these accounts

Approved by the trustees on 1 August 2019 and signed on their behalf by:

.....
Alasdair Seale
Chairman

Statement of Cash Flows
for the year to 31 March 2019

	2019	2018
	£	£
Cash flows in operating activities:		
Net increase/(decrease) in total funds	10,066	(9,317)
Add back depreciation charge	7,315	7,115
Deduct interest income (to Investing Activities)	(605)	(755)
(Increase)/decrease in stocks	(10)	80
Decrease in debtors	14,236	3,035
Increase in creditors	5,967	2,143
Cash provided by operating activities	<u>36,969</u>	<u>2,301</u>
Cash flows from investing activities:		
Interest income	605	755
Purchase of tangible fixed assets	(2,677)	(3,893)
Cash used by investing activities	<u>(2,072)</u>	<u>(3,138)</u>
Cash flows from financing activities:		
Term loan repayments	(3,827)	(3,764)
Cash used in financing activities	<u>(3,827)</u>	<u>(3,764)</u>
Increase/(decrease) in cash and cash equivalents	<u>31,070</u>	<u>(4,601)</u>
Cash and cash equivalents at the beginning of the year	<u>179,309</u>	<u>183,910</u>
Total cash and cash equivalents at the end of the year	<u><u>210,379</u></u>	<u><u>179,309</u></u>

Notes to the Financial Statements

1 Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements, particularly in relation to areas of estimation uncertainty, are as follows:-

(a) ***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice as applicable to charities preparing their accounts in accordance with Financial Reporting Standard 102 'Charities SORP (FRS102)' and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Eric Liddell Centre meets the definition of a public benefit entity under FRS102 and the Charities Act 2011.

(b) ***Preparation of the accounts on a going concern basis***

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

(c) ***Company status***

The charity is a company limited by guarantee. In the event of the company being wound up, the liability of the members in respect of the guarantee is limited to £1 per member.

(d) ***Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The individual restricted funds are set out in Note 17 to these financial statements.

(e) ***Income recognition***

All incoming resources are included in the SOFA when the charity, a) has entitlement to the funds, b) it is probable that the income will be received and c) the amount can be measured reliably.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met and the receipt of economic benefit from the use by the charity of the item is probable and can be measured reliably.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in the accounts however the trustees' report provides information on their contribution.

(f) ***Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a consistent, systematic and rational basis. Premises overheads have been allocated on the basis of floor area and other overheads have been allocated on the basis of head count and activity estimates.

Fundraising costs are those incurred in seeking voluntary contributions and grant aid, and do not include the costs of disseminating information in support of the company's charitable activities.

Governance costs are those incurred in connection with the governance of the charity and compliance with constitutional and statutory requirements. Governance costs are disclosed and analysed separately in the notes to the accounts but are allocated to charitable activities.

Irrecoverable VAT (value added tax) is reported as part of the expenditure to which it relates.

Notes to the Financial Statements

1 Accounting Policies/continued..

(g) *Equipment held under operating lease*

The charity classifies the lease of printing and other miscellaneous office equipment as operating leases. The title to the equipment remains with the lessor and the equipment is replaced every 5 years, although the economic life of such equipment is normally up to 10 years. Rental charges are charged to revenue on a straight line basis over the term of the lease.

(h) *Tangible fixed assets and depreciation*

Tangible fixed assets are capitalised and included at cost including any incidental expenses associated with their acquisition. The cost of a minor addition of less than £500 is not capitalised (unless forming part of a larger single fixed asset costing more than £500 in total).

Depreciation is provided on a straight line basis at rates calculated to write off the cost less any residual value of each asset over its expected useful life, as follows:

Heritable Property (Land & Building)	nil
Plant & Machinery - Equipment	Over 5-15 years
Plant & Machinery - Furniture & Fittings	Over 5-15 years
Plant & Machinery - Catering Equipment	Over 5 years
Plant & Machinery - Computer Equipment	Over 5 years

An impairment review is carried out each year in relation to the heritable property by comparing its balance sheet carrying amount with its potential market value based on alternative commercial letting or other use. Where there has been a permanent impairment in value, a provision will be made in the accounts. This impairment review will normally be carried out by the trustees, however, an external valuation will be obtained where the trustees believe there has been a significant and permanent change in value.

(i) *Stock*

Stock consists of purchased goods for resale and are included at the lower of cost and net realisable value. The fair value of donated goods is not material and income is recognised when the items are sold.

(j) *Pension costs*

The Centre's workplace pension is a group personal pension (defined contribution) scheme which is administered by Aviva Life. Eligibility conditions and contribution rates are contained in the Centre's Staff Pensions Policy (which is compliant with the government's pensions auto enrolment requirements). Employer contributions are charged to revenue each month along with the related salary and employer national insurance contributions.

ERIC LIDDELL CENTRE
Report and Financial Statements
Year to 31 March 2019

SC071075

Notes to the Financial Statements

2 Donations, Gifts and Legacies		2019	2018
		£	£
Trusts and individuals		84,737	44,960
Bequests and legacies (unrestricted)		-	28,564
		84,737	73,524
3 Grants		2019	2018
<i>Activity</i>	<i>Funder</i>	£	£
Carer Befriending	Agnes Hunter Trust	10,000	-
	D'Oyly Carte Charitable Trust	3,500	-
	Edinburgh Lothian Health Foundation	-	4,392
	Short Breaks Fund (Shared Care)	-	14,878
Carer Support Service	H&SCP	23,744	23,744
Caring Soles	H&SCP/EVOC	10,000	10,000
	Weir Charitable Trust	-	24,000
Dementia Befriending	Life Changes Trust	15,265	20,723
	Robertson Trust	9,000	9,000
Dementia Day Care	H&SCP	188,911	184,018
Liddell Lions Lunch Breaks	Celtic FC Foundation	21,044	7,015
LOOPS	H&SCP/EVOC	61,014	40,436
Lunch Breaks for carers	Queensberry House Trust	5,000	-
	RS MacDonald Charitable Trust	4,000	5,872
South West Villages	H&SCP/EVOC	20,000	20,000
Other caring activities	Various	-	5,925
		371,478	370,003
4 Accommodation Letting Income		2019	2018
		£	£
Leasehold accommodation		39,821	38,533
Room hire income		100,800	95,975
Mobile telephone mast site rentals		16,174	16,174
Residential flat rentals		13,222	13,993
		170,017	164,675
5 Catering Services Income and Expenditure		2019	2018
		£	£
Income		81,408	72,816
Cost of sales		25,936	23,870
		55,472	48,946
Staff costs		26,172	25,824
Other direct costs		4,368	6,969
Surplus before allocated overheads		24,932	16,153
Allocated support costs		7,400	5,200
Net Surplus on catering services		17,532	10,953
Catering income is comprised of sales to the public in the community Café (Café Gold), catering provided to room hirers, a pre-booked older peoples' lunch service and catering provided to a range of the Centre's grant funded caring projects.			
6 Fundraising Costs		2019	2018
		£	£
Staff costs		24,828	27,455
Other direct fundraising costs		5,461	17,098
Allocated support costs		12,500	12,300
		42,789	56,853

ERIC LIDDELL CENTRE
Report and Financial Statements
Year to 31 March 2019

SC071075

Notes to the Financial Statements

7 Expenditure analysis

Analysis of total expenditure by type:

	2019	2018
	£	£
Staffing costs (See Note 9)	515,196	479,244
Building/fixed plant and utility costs	121,802	118,585
Other costs	157,958	181,786
	<u>794,956</u>	<u>779,615</u>

Analysis of total expenditure by activity:

	Direct staffing costs £	Other direct costs £	Support staffing costs £	Other support costs £	2019 Total costs £	2018 Total costs £
Fundraising costs	<u>24,828</u>	<u>5,461</u>	<u>8,000</u>	<u>4,500</u>	<u>42,789</u>	56,853
Charitable activities:						
Dementia & older peoples' services	118,406	54,356	32,025	25,702	230,489	241,474
Other caring services	136,853	26,356	27,660	16,264	207,133	184,820
Total for Caring Services	<u>255,259</u>	<u>80,712</u>	<u>59,685</u>	<u>41,966</u>	<u>437,622</u>	426,294
Accommodation letting	77,246	88,378	59,524	25,521	250,669	234,605
Catering services	26,172	30,304	4,482	2,918	63,876	61,863
Total expenditure on charitable activities	<u>358,677</u>	<u>199,394</u>	<u>123,691</u>	<u>70,405</u>	<u>752,167</u>	<u>722,762</u>
Total expenditure	<u>383,505</u>	<u>204,855</u>	<u>131,691</u>	<u>74,905</u>	<u>794,956</u>	<u>779,615</u>

In 2018/19, expenditure on Charitable Activities was £752,167 (2017/18: £722,782) of which £301,349 (2017/18: £287,631) was expenditure from unrestricted funds.

Allocation bases used for the allocation of support costs:-

Support staffing costs ~ <i>time estimates</i>	Building related costs ~ <i>floorspace occupied</i>	Other support costs* ~ <i>activity measurements</i>
*Expenditure on Governance, Finance, IT and general administration)		

Governance Costs

(included in the total expenditure figure above) are analysed as follows:-

	2019	2018
	£	£
Staff costs (secretarial duties - apportioned based on estimated hours)	7,512	7,308
Trustee training, meeting & insurance costs	600	519
Audit fee	2,500	2,500
	<u>10,612</u>	<u>10,327</u>

Governance costs are allocated to charitable activities on the basis of total expenditure on that activity.

8 Net income/(expenditure) for the year

This is stated after charging:

	2019	2018
	£	£
Audit fee	2,500	2,500
Depreciation (see Note 12)	7,315	7,115
Term loan interest paid	507	537
Equipment operating lease rentals:		
on leases expiring within one year	179	-
on leases expiring in two to five years	635	716
	<u>11,136</u>	<u>10,868</u>

Notes to the Financial Statements

9 Analysis of staffing costs and numbers	2019	2018
	£	£
Staffing costs:		
Salaries	452,707	423,185
Employer national insurance contributions	33,493	31,116
Employer pension contributions	18,616	15,092
	504,816	469,393
Staff death-in-service insurance	1,902	1,624
	506,718	471,017
Agency staffing	8,478	8,227
	515,196	479,244

Employer national insurance contributions are stated after deducting Employment Allowance of £3,000 (2017/18 - £3,000).

Staff numbers in head count and full time equivalents:	2019	2018
	Number	Number
Average monthly head count	28	26
	FTE	FTE
Average monthly full-time equivalent (FTE) staff numbers	19.8	18.6

The charity considers its key management personnel comprises the Chief Executive Officer, the Dementia Service Manager, the Operations Manager, the Fundraising Manager and the Finance Manager. This is a full time equivalent staffing of 3.8 (2017/18 - 3.8). The total employment benefits (salary plus employer pension contributions) of the key management personnel were £140,700 (2017/18 - £130,820).

No employee earned £60,000 or more per annum.

10 Trustee Remuneration and Related Party Transactions

Travel and subsistence costs re-imbursed to trustees during the year amounted to £nil (2017/18 - £nil)

The Centre employed trustee Maureen Harrison on fundraising duties over the period January to mid-March 2019 when the Centre was seeking to fill the vacant fundraising manager post. For this work, she was paid salary totalling £2,000 with no other benefits.

Mr Alasdair Seale, who is a trustee and Chairman of the Centre, is the majority shareholder of Trinity Factoring Services Ltd, which managed the letting of the residential flat on a zero commission basis.

11 Taxation

As a charity, the Eric Liddell Centre is exempt from tax on income and gains falling within the definitions contained in the Income Tax Act 2007 and the Corporation Tax Act 2010, to the extent that these income/gains are applied towards achieving the Centre's charitable objectives. No liability for tax on income or gains has arisen during the year (2017/18 - £nil).

Eric Liddell Centre is VAT registered and is partially exempt. The proportion of residual input VAT which it was able to recover for the year to 31 March 2019, was 42% (2017/18 - 42%).

ERIC LIDDELL CENTRE
Report and Financial Statements
Year to 31 March 2019

SC071075

Notes to the Financial Statements

12 Tangible Fixed Assets

	Heritable Property £	Plant & Equipment £	Total £
Cost or Valuation:			
At 1 April 2018	1,600,000	173,714	1,773,714
Additions	0	2,677	2,677
Disposals	0	(2,113)	(2,113)
At 31 March 2019	1,600,000	174,278	1,774,278
Depreciation:			
At 1 April 2018	0	145,468	145,468
Provided in year	0	7,315	7,315
Eliminated on disposals	0	(2,113)	(2,113)
At 31 March 2019	0	150,670	150,670
Net Book Amount at 31 March 2019	1,600,000	23,608	1,623,608
Net Book Amount at 31 March 2018	1,600,000	28,246	1,628,246

The heritable property is the building and associated land at 15 Morningside Road, Edinburgh - a former church building which has a Grade B listing in recognition of the national cultural importance of its stained glass windows.

The land and building were acquired for £20,000 when the company was formed in 1980 (as the Holy Corner Church Centre). Between 1992 and 2007, the building was converted into a modern multi-purpose facility, which provides the main setting for the Centre's caring and other community services. In addition, the former caretaker flat within the building was restored and refurbished for letting in 2009.

As described in accounting policy (h) on page 26, the heritable property is subject to an annual impairment review carried out by the trustees of the Centre. The trustees' valuation is informed by regular independent valuations - the most recent one being carried out by J & E Shepherd, Chartered Surveyors, on 29 May 2013.

The May 2013 independent valuation of £1.6m, based on the building's alternative use as commercial lettings, was incorporated into the 2012/13 accounts. The trustees carried out their annual impairment review in July 2019 and consider that there has been no material impairment in this value and therefore, no requirement for a write-down in these accounts.

If stated at historic cost, the carrying amount of the heritable property would be £1,995,267.

13 Stocks at Cost

	2019 £	2018 £
Food and drink	710	750
Cards and books	100	150
Kitchen consumables	300	200
	1,110	1,100

14 Debtors

	2019 £	2018 £
Trade debtors	14,503	17,374
Other debtors & accrued income	15,676	27,041
	30,179	44,415

The final instalment of the 2018/19 Dementia Day Care Service grant was received in March 2019. In the previous year, the final instalment of £17,811 was received in April.

ERIC LIDDELL CENTRE
Report and Financial Statements
Year to 31 March 2019

SC071075

Notes to the Financial Statements

15 Creditors falling due within one year	2019	2018
	£	£
Bank of Scotland term loan (see Note 16)	3,850	3,753
Trade creditors	13,776	8,842
Prepaid grants and deferred income	12,798	7,173
Accruals and sundry creditors	31,245	34,927
VAT and National Insurance	15,141	16,148
	<u>76,810</u>	<u>70,843</u>

Deferred income refers to room hire bookings invoiced to customers for future periods.

16 Bank of Scotland Term Loan

The Bank of Scotland has a charge over all of the assets of the company as security for the outstanding balance of the term loan, which was £15,403 as at 31 March 2019 (with £3,850 falling due within one year). This is a twenty year variable rate loan with the final payment falling due on 15 January 2023.

17 Restricted Funds

	Opening 1 Apr 2018	Incoming resources	Outgoing resources	Transfers in/(out)	Closing 31 Mar 2019
	£	£	£	£	£
(1) Expended Property Fund	1,522,817	0	0	0	1,522,817
(2) Dementia & Older Peoples' Services					
Dementia Day Care Grant	0	188,911	(188,911)	0	0
Other Dementia/Older People	30,382	31,642	(32,377)	0	29,647
Sensory Room Refurbishment	0	3,000	(3,000)	0	0
	<u>30,382</u>	<u>223,553</u>	<u>(224,288)</u>	<u>0</u>	<u>29,647</u>
(3) Other Caring Activities					
Caring Soles	15,976	53,111	(31,810)	0	37,277
Carer Befriending	10,398	13,906	(13,914)	0	10,390
Carer Support Service	0	23,744	(23,744)	0	0
Dementia Befriending	8,718	24,264	(25,011)	0	7,971
Liddell Lions Lunch Breaks	4,540	21,044	(23,781)	0	1,803
LOOPS	1,170	61,014	(62,184)	0	0
Lunch Breaks for Carers	0	12,217	(11,206)	0	1,011
South West Villages	17,159	20,000	(21,684)	0	15,475
	<u>57,961</u>	<u>229,300</u>	<u>(213,334)</u>	<u>0</u>	<u>73,927</u>
(4) Heritage & Building Improvements Fund					
General Building Fund	33,976	0	(4,033)	0	29,943
Café Signage and Equipment	756	0	(756)	0	0
Audio/Visual Equipment	500	12,810	(8,358)	0	4,952
Garden & Exterior Renewal	(2,451)	2,500	(49)	0	0
	<u>32,781</u>	<u>15,310</u>	<u>(13,196)</u>	<u>0</u>	<u>34,895</u>
	<u>121,124</u>	<u>468,163</u>	<u>(450,818)</u>	<u>0</u>	<u>138,469</u>
Total Restricted Funds	<u>1,643,941</u>	<u>468,163</u>	<u>(450,818)</u>	<u>0</u>	<u>1,661,286</u>

Notes to the Financial Statements

17. Restricted Funds/continued...

(1) Expended Property Fund

This fund represents the accumulated monies received and applied towards the major internal structural redevelopment of the building which was completed in 2007, less the impairment provision of £395,267 arising in 2012/13 (see Note 12).

(2) Dementia & Older Peoples' Services Fund

This fund is held in order to support the development of the Dementia Day Care service and associated services for elderly people. Within this fund are specific amounts to pay for specialised training for dementia staff, equipment and accommodation renewal, purchase of activity materials such as musical instruments, and dementia outreach activities not covered by the Edinburgh Council contract. It is expected that the funds currently held will be applied in the coming year or two, and replenished by fresh donor money.

The expansion and refurbishment of the dementia sensory room was completed in the year with the addition of a massage chair, funded by Hospital Saturday Fund.

(3) Other Caring Activities Funds

These are funds associated with the Centre's other caring activities that challenge social isolation and promote wellbeing. They are typically funded by a combination of short term grants, donations and monies generated from special fundraising appeals. The main funds held are as follows:-

* *Caring Soles (foot care)*

This is a basic footcare service which has been funded by a number of organisations since January 2017. An ongoing fundraising appeal was launched in December 2018 with the aim of supporting the service for a further three year period. It is likely that the funds held at the year end will be applied in 2019/20.

* *Carer Befriending Service*

This service has been running since 2015/16 and the closing fund balance will be applied in 2019/20. The funds were boosted by a special appeal to the Members of the Centre.

* *Carer Support Service*

This service has been running since 2015/16 and supports carers throughout Edinburgh by providing a range of respite activities, educational courses and information/advocacy support services, which are offered free of charge to the participants. The service is funded by an annual grant of £23,744 from City of Edinburgh Council and this has been extended to 31 March 2019.

* *Dementia Befriending Programme*

This is a dementia carer befriending programme which will run for five years from October 2015. Life Changes Trust has provided 100% funding in the first two years and thereafter, at 75%, 50% and 25%. The Centre has obtained matched funding from Robertson Trust in 2017/18 and 2018/19. Fresh matched funding is required for the final year of the programme, to September 2020.

* *Liddell Lions Lunch Breaks*

The Centre secured two years of funding from the Celtic FC Foundation of £56,118 to design and deliver Liddell Lions Lunch Breaks to people living with dementia and their carers and to deliver dementia awareness training to colleagues at Celtic plc. The funding covers financial years 2018/19 and 2019/20 and Celtic Foundation grants are paid quarterly in advance.

* *Lunch Breaks*

This service succeeded the Centre's Day Breaks Service for Carers which started in 2015. The service was funded in the year by grants from RS MacDonald Trust and Queensberry House Trust, supplemented by voluntary contributions from participants and other supporters. RS MacDonald Trust will fully fund the service in 2019/20 and 2020/21.

* *LOOPS Hospital Discharge*

LOOPS (Local Opportunities for Older People) was a pilot programme started in 2016 to design and implement measures to reduce the incidence of "bed-blocking" in NHS hospitals. Funding for the pilot programme ended in March 2019.

Notes to the Financial Statements

17. Restricted Funds/continued...

* *South West Villages*

The South West Villages project works to strengthen services for older people by identifying ways to increase social interaction and reduce the chances of becoming isolated. Initial funding for this project was received through EVOC in December 2016 and subsequent EVOC funding will support the project through to November 2019.

(6) Heritage & Building Improvements Fund

* *General Building Fund*

This fund was established in order to meet significant unplanned costs associated with the building and fixed plant (such as the emergency replacement of a heating boiler or failure of the passenger lift). During the year, the Centre instructed significant repairs to the roof and the cost has been charged against this fund. The trustees consider £50,000 to be a reasonable level for this fund.

* *Café signage, furnishings & equipment*

The Centre purchased new equipment to support its healthy-eating programmes.

* *Audio/Visual equipment*

The Centre secured funding to allow for the installation of modern audio/visual educational equipment in both the Robertson Suite and the Eltham Suite. This is principally high definition fixed digital projectors and associated sound systems, including state-of-the-art hearing loops. The funding was received in the year and a portion carried forward for completion of the installation in 2019/20.

* *Garden and exterior renewal*

Tesco Groundwork awarded a £10,000 grant towards landscaping the area at the front of the building and this was completed in the prior year. However, the final instalment of grant was not received until June 2018.

18 Analysis of Net Assets Between Funds

	Restricted Funds	General Funds	Total
	£	£	£
Fund balances at 31 March 2019 are represented by:			
Tangible Fixed Assets	1,538,220	85,388	1,623,608
Current Assets	138,469	103,199	241,668
Current Liabilities	(3,850)	(72,960)	(76,810)
Long-term Liabilities	(11,553)	0	(11,553)
	1,661,286	115,627	1,776,913