

SC071075



**(A Company Limited by Guarantee)**

**Report and Financial Statements**

**Year Ended: 31 March 2021**

**Company No: SC071075**

**Charity No: SC003147**

***Bringing Edinburgh's Communities Together***

**ERIC LIDDELL CENTRE**  
**Report and Financial Statements**  
**Year ended 31 March 2021**

**SC071075**

**Contents**

	<b><i>Page:</i></b>
Legal and Administrative Information.....	2
Trustees' Report.....	3-20
Independent Auditors' Report.....	21-23
Statement of Financial Activities..... (incorporating an Income and Expenditure Account)	24
Balance Sheet.....	25
Statement of Cash Flows.....	26
Notes to the Financial Statements.....	27-36

---

**Legal and administrative information****Trustees who served during the year:**

	<u>Date resigned/retired</u>	<u>Date appointed</u>
<b><i>Chairperson:</i></b>		
Amanda Pringle		
<b><i>Treasurer:</i></b>		
Mr Colin Baillie		
<b><i>Other trustees:</i></b>		
Irene Adams OBE		
Ms Kendall Allan		
Mr Mike Billingham		
Mrs Jane Chidwick		
Mrs Maureen Harrison		
Dr Diane Maclean		2 December 2020
Mrs Catherine McCallum		
Dr Tirion Seymour		
Mrs Fiona Waddell		

**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 plc  
 Edinburgh N. Morningside  
 PO Box 17235  
 Edinburgh  
 EH11 1YH

**Solicitors:**

Anderson Strathern LLP  
 1 Rutland Court  
 Edinburgh  
 EH3 8EY

**ERIC LIDDELL CENTRE**  
**Report and Financial Statements**  
**Year ended 31 March 2021**

**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 31 March 2021.

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) – known as Charities SORP (FRS102).

## **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 ELC is comprised of members who have been elected by the membership of the Centre to serve as Trustees/Directors for a period of three years initially. The membership consists of interested supporters, mainly from within the local community. There are currently 98 members.

The Board and its Finance and General Purposes Committee and Caring Services Committee normally meet four times during the year, but in 2020/21 and as a result of the COVID pandemic, the Chair moved all Board and Committee meetings onto an monthly and online platform, so that Trustees were aware of the developing position linked to the pandemic and to offer essential support and leadership.

### **1.3 Key management personnel and trustees**

The Trustees have overall strategic 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 remuneration 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 benchmarked against charities of a similar size and activity to ensure that the 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 and 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 develop its relationship with Edinburgh Napier University and this has produced major benefits in skill exchanges for service development, student placements and collaborative work.

In the financial year 2020-2021 four students from the School of Computing Department of Napier University completed their placements successfully at the Centre. These students supported the redevelopment of the ELC website and helped with the preparation of videos for the 40th Anniversary Celebration online event.

In addition, the Dementia Day Care Service also hosted two medical students from the University of St Andrews.

In the last year, the ELC has developed further its positive relationship with the University of Edinburgh and has initiated a range of joint work with both Heriot Watt University and Queen Margaret University, following earlier engagement. Closer working arrangements have been developed with the Edinburgh Health & Social Care Partnership (EHSCP), SRU, Scottish Athletics, George Watsons College, Voice of Carers Across Lothian (VOCAL), the City of Edinburgh Council and Bruntsfield St Oswalds.

The Centre has been working over the last few years on consolidating the relationship with our North America Ambassador Dr Gene Crume of Judson University. After Dr Crume's last visit the idea of a week-long trip for students and staff to help the Centre was developed and took place in March 2020. Further plans for 2021 were affected by the COVID pandemic, but it is anticipated that this will be resume in future years.

It is anticipated that the details above, in addition to developing links with key private/public sector bodies, will provide a solid foundation for further collaborative work in the future.

## **2.6 COVID-19 Pandemic and its Impact**

No one could have predicted the COVID-19 pandemic and its negative impact on society, social contact, mental health, isolation, community engagement, business, health and wellbeing, person centred care and everything else that we are engaged in as a care charity and community hub. The last year has been the most challenging since ELC was established.

Over the last 10 years, ELC has worked exceptionally hard to develop and extend its care services to support the needs of vulnerable people throughout the city of Edinburgh, while also diversifying the use of our building and internal accommodation – this has resulted in a range of building based income being developed which has seen the building becoming a financial asset. This asset quickly became a significant financial burden when national guidance forced the closure of the building and the loss of approximately £15,000 of revenue per month.

This level of revenue loss and the extended period of time that the building was closed due to the pandemic, created a significant financial challenge; a challenge to which the organisation has responded positively. However, while the financial challenge was alarming, the challenge that we responded to immediately was the needs of the people that we care for in the community.

Within 24 hours of being instructed to close our building based caring services, ELC staff had developed a new model of delivery that included community based/outreach support, socially distanced contact, phone call support, the provision of essential shopping, collection of prescriptions, support to carers and families to ensure that those who were affected most by the pandemic and the lockdown, were not isolated, forgotten about and marginalised.

This immediate first response was essential and provided a life line for many of our clients and was extended and enhanced by all of our Caring Services (Dementia Day Care, Carers Programme, Befriending Service, Dementia Support Programme) when they moved to provide activities, meetings support and engagement onto an online basis, with the exception of our Caring Soles foot care service.

Whilst coping with these challenges the ELC also were flexible, adaptable and responsive to identified needs and introduced two new services – the Lunch Delivery Programme for the vulnerable and the Music Therapy Service, while also completing the essential research and preparation for a future Counselling Service pilot project.

With the Board's support in moving swiftly to monthly online meetings to strategically manage the key organisational challenges of the pandemic in conjunction with the Senior Management Team, the financial problems were met head on. With the absolute support from all staff and in particular the Fundraising Team, many successful funding bids were prepared that helped to bridge the funding gap that was created by the building being closed for the vast majority of this financial year.

We have survived the challenges associated to the pandemic and the lockdowns, but will need to work equally hard over the next few years to ensure the full recovery of the charity.

## **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 clients' sense of wellbeing.

The ELC Dementia Day Care Service is funded through a contract with the Edinburgh Health & Social Care Partnership (EHSCP), beneficiaries' contributions and fundraising receipts.

### **Covid-19 Pandemic**

The Day Care Service has traditionally been a building-based service. During 2020/21 that service was paused due to the Covid-19 pandemic and within 24 hours, an alternative service, involving outreach and digital support, was put in place and developed in line with the changes in restrictions throughout the year. The main components of the service have been wellbeing phone calls to clients and carers, over the phone activities with clients, outdoor activities with clients (when social-distancing restrictions allowed), individual and group digital activities with clients and carers, appropriate signposting when required, a regular Newsletter – The Day Care Gazette, the provision of lunches and an essential shopping service. With the support of Braids Rotary Club, a number of clients were provided with tablets that ensured an ongoing link to the wider world.

### **New Older People's Day Opportunities Contract**

In March 2021, following a successful bidding process, the Day Care Service was awarded a contract from the Edinburgh Health and Social Care Partnership, which included a 2% efficiency, to provide Day Opportunities for Older People in the south east of the city.

The EH&SCP tender that was originally advertised was paused due to the pandemic and subsequently cancelled. A further and amended tender was circulated for consideration and the updated submission from the ELC was accepted. The finalised contract was for a reduced figure in comparison to our original tender cost and the service has subsequently reduced the level of staff by one FTE.

### **Key Performance Indicators:-**

The Day Care Service was last inspected by the Care Inspectorate 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. A further inspection was due in 2019/20 but the pandemic has undoubtedly interrupted the schedule of inspections and this has not taken place to date, although regular weekly contact with the Care Inspectorate continues.

In the meantime the Day Care Service continues to work to meet the standards expected by the Care Inspectorate and the Edinburgh Health and Social Care Partnership and has used the following main indicators to measure and take steps to address, performance during the challenging period of the pandemic:

- **Number of Contacts with Clients and Carers** - In 2020/21, as part of the Covid-19 related alternative service plan, we made a total of 1,125 contacts with clients, which included an average of around 30 monthly contacts with each client.
- **Person-Centred Service** – In order to ensure that each of these contacts were meaningful and focused on individual requirements and needs, we put in place a Covid-19 Care Plan for each client. Each plan reflects the service we are able to offer and indicates the elements of that service which have been agreed with and offered to each individual client, as those which best meet their preferred outcomes.
- **Client/Carer Satisfaction** – Day Care's last client/carer survey showed that 86% of carers/clients felt the client had received good support during lockdown. The remaining responses were "Don't know" which was as a result of the client's declining memory, linked to their diagnosis of dementia. Other issues raised in the survey include alternative ways of

providing our service, wellbeing of clients and transport arrangements. Staff are working to the Action Plan resulting from the survey.

To support the delivery of expected outcomes, the following is a typical range of activities delivered throughout the year, which included online contact:

- Reminiscence activities based in the reminiscence area
- Special events - Christmas party & birthday celebrations and themed days
- Use of iPads
- Seated Movement to Music sessions
- Music therapy sessions and workshops
- Open Book Shared Reading sessions
- Walking Group
- Outdoor sport sessions
- Outings/Trips and Visits
- Special guests invited to special events
- Regular use of our dementia-specific Sensory Room

### **Moving Forward**

Whilst comments on the restricted service provided by Day Care during the pandemic have been positive, we have received a clear message from clients and carers that they wish to return to a building-based service because of the vital respite it brings carers and the very necessary social interaction for clients.

The Edinburgh Voluntary Organisations Council (EVOC) has organised a survey across the clients and carers of all 16 providers of Older People's Day Opportunities, the outcome of which will be used to inform the Edinburgh Health and Social Care Partnership of how clients and carers see the future of this service – the informal feedback to date indicates an overwhelming desire to return to building based provision.

#### *Comments from Clients/Carers/Family Members:-*

2020- "Xxxx seemed more upbeat by the end of the wellbeing call and said she looked forward to hearing from her keyworker again and thanked her for the calls and her time, it makes such a difference."

2021- "My name is xxx and my husband is one of your Day Care patients. During this pandemic when all have been unable to attend the centre, my husband, and I'm sure some of the others have lost ground in their fight against dementia. Had it not been for the extraordinary kindness of the Day Care staff, matters would have been a thousand times worse. The Zoom meetings, phone calls, visits and lunches which have come our way have been lifesaving without doubt."

2021- "Dear Caroline, How lucky we are, having the continuing care from the ELC team when so much can seem to be grinding on. Do thank all your staff for their tasteful work, making, arranging and getting everything safely to us and pray it won't be too long before we are closer together as of old. Thanks, love and best wishes to all."

2021- Reopening - "Xxxx has come to life this week. She had a great time at the ELC Wednesday and with Music Therapy on Friday. With that and having visitors over the weekend, she has turned a corner. It's like turning the clock back. Long may we continue to see your cheerful and supportive staff - it's a pleasure to see".

2021- "My dear friends, how difficult to write this through the tears. Flowers are a treat at any time but these roses mean so much more (apart from being my favourites of all ) to have come at this time, when I'm thinking of all the past happy times we spent together and I had hoped to renew with the reopening of the Centre. That can't happen, but with the miracle of Zoom, if I can conquer it, we'll meet again. I'm looking forward so much to "zoom" and please say a big thank you to all for this wonderful display which I'll tend carefully. Love to all".



### 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 their individual 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 carers needs and providing appropriate support where necessary.

Funding support was in the form of 3-year funding from the Edinburgh Health & Social Care Partnership (EHSCP) with an annual allocation of £25,190 for the 2020/21 year. The funding package will continue until March 2022.

#### **Key performance indicators: -**

In the year to 31 March 2021, 2,300 hours of social support, interaction, and companionship were provided by volunteer befrienders to befriendees, with 32 matched relationships between carers and befrienders.

In light of the restrictions posed by Covid-19, joint befriender-befriendee gatherings, as well separate gatherings for both groups were able to continue online over zoom. In partnership with the Carers Programme, many of the befriendees also utilised the weekly 'Cuppa & Chat.' These gatherings created opportunities for peer support to enrich carer's social networks, with nearly 70 participants in total.

Focus groups and surveys 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 Befriendee:-*

'I had a very difficult time affecting both my physical and mental health. I was feeling very low and withdrawn. The coordinator and the befriender were there for me in my darkest moments. They are patience and empathetic. The weekly telephone contact has kept me going. It is good to know that I am not alone.'

### 3.3 Dementia/Carer Befriending, Lunch Breaks and Friendship Groups

In relation to the 2020/2021 financial year, the ELC received funding from the Life Changes Trust and the RS MacDonald Charitable Trust. This funding supported the Lunch Breaks Programme, group befriending, and one to one befriending; all of these programmes for people with dementia and carers. Additional funding from the Celtic FC Foundation was awarded for 2020/21 that enabled the initiation the third year of the Liddell Lions Lunch Breaks Programme, for people with dementia and carers – unfortunately this was paused due to the pandemic. It is hoped that this funding will be released in due course. Participants in the Lunch Breaks Programme take part in a creative, varied programme of exercise, games, poetry and arts; singing; day trips; and informational sessions.

The befriending grant from the Life Changes Trust finished its final fifth year at the end of 2020, but they awarded the ELC an additional grant of £14,538, 'Creating Better Lives,' that runs from January 2021 to the end of June 2022. This grant helps support dementia inclusive activities, befriending, and other enriching activities.

#### **Response to COVID-19 'lockdown'**

The pandemic presented a major challenge to this group of services, but with the ongoing support and commitment from the staff team, we were able to adapt quickly to ensure that our vulnerable clients were not isolated and cut off from our support. Within a matter of days after the Centre was closed and the national lockdown was announced, our wider dementia programmes and groups had been switched to an online and outreach basis.

Carers and people living with dementia taking part in these programmes have continued to be supported in the following ways:

- Check-in phone calls where needs can be assessed and signposting can be done when indicated for further supports
- Regular weekly social and emotional support calls to Lunch Break members, on the day they would have been attending the group
- Closely working with the Carer Support Programme to offer a wide range of online classes
- Transfer to telephone/video call befriending for all established befriending matches which prior to lockdown were taking place face-to-face, to enable ongoing support
- Weekly production and distribution of a zine, 'The Isolation Times', for the Lunch Breaks Programme members and carer database. The zine contained activity suggestions ranging from creative activities to indoor/seated exercises, to quizzes. Issues were themed and contained poems, stories and other related items. Readers regularly contributed photos, creative work and other pieces for the zine, which means the zine was interactive which helped further foster the much-needed sense of continuing connection.

**Key Performance Indicators: -**

- Number of attendees at online Lunch Breaks ranges from 5-10 per fortnightly session. Indicative total for 2020/21 – 160.
- Number of hours of support provided in 2020/21 - 1200
- Number of carer/dementia befriending matches in 2020/21 – 11
- 47 issues of the Isolation Times which was received by 200 individuals and carers

The following KPI's/targets have been agreed with Life Changes Trust (LCT) and the outcomes will be reported on in 2022:-

- To continue with initiatives developed during lockdown, for the benefit of people with dementia and unpaid carers. These will be adapted, over the course of the project, to coincide with the changing nature of Covid-19 guidance and restrictions.
- To run a range of activity-focused and socially focused online classes. This will offer peer-to-peer support; and tutor-facilitated creative, wellbeing, fitness or social sessions.
- To continue to produce the weekly interactive newsletter, 'The Isolation Times'.
- To offer dementia-inclusive online classes. These will be run in 10-week blocks over the 18-month funding period. They will include; music/singing, Tai Chi/Qigong, art/creative sessions, fortnightly afternoon tea, and other events of interests, such as concerts and talks.
- To reduce loneliness and isolation by continuing with the befriending service, either by telephone or online. This will be moved to socially-distant meetings in public spaces, when deemed safe and appropriate to do so.
- To offer weekly telephone support.
- To provide tailored emotional support, through one-to-one or one-to-two online sessions.
- To promote healthy living, through exercise relaxation classes.

We have continued as established partners in the Dementia Ambassadors network of the Scottish Social Services Council as well as providing key placements for Napier University music and photography students, University of Edinburgh Psychology students and researchers, and Duke of Edinburgh Scheme volunteers, although this was affected by the pandemic. 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.

### **3.4 The Carers Programme**

The Carers Programme offers free health and wellbeing classes, events, talks and day excursions for unpaid carers in Edinburgh. The programme continues to support unpaid carers by offering support and information to respond to the Edinburgh Joint Carers Strategy:

- Carer health and wellbeing
- Information and advice

Our aim was to be to reach 500 carers over each year, working together to improve their health and wellbeing, reduce social isolation and to provide key information and support.

The previous grant from the City of Edinburgh Council was £23,744 per year and was extended until the 31st December 2020, to take account of the timing of the new contract starting in January 2021.

Due to the pandemic, in April 2020, the Carers Programme quickly adjusted our existing service by providing all classes, information sessions and activities online via Zoom, as well as continuing support for Carers and their families via telephone, email and essential updates via mail.

From April to December 2020, the ELC Carers Programme provided:-

- Support to 500 Carers
- Four x 8 – 10 week blocks of yoga and gentle exercise, Tai Chi Qi Gong, Mindfulness course and Indian dance
- 9 key presentations/information sessions on topics of interest to Carers
- Ongoing advice, guidance and signposting support with Self Directed Support (SDS)
- Ongoing information and updates to 1,750 Carers

The Carers contract tender previously submitted to Edinburgh Health & Social Care Partnership/CEC in partnership with VOCAL, was successful and was initiated in January 2021. The new Carewell Partnership includes the lead partner VOCAL, ELC, Health & Mind, MILAN and LGBT Health. This will provide approximately £50,000 per year for 5 to 8 years for the ELC, to continue, develop and sustain our existing support to carers from January 2021.

The targets for the new Carewell Partnership Carers contract includes the organisation, promotion and delivery of the following (in Year 1 Jan – Dec 2021):-

- Learning and development opportunities: 40 sessions for 128 carers (capacity for 228 carers) – citywide. **Outcome** - 43 session delivered for 150 carers from Jan – March 2021.
- Peer support/group based activities: 38 sessions for 106 carers (capacity for 160 carers) – city wide. **Outcome** – 32 session delivered for 186 carers from Jan – March 2021.
- Learning and development opportunities: 16 sessions for 80 carers (capacity for 140 carers) – localities. **Outcome** - N/A due to Covid pandemic.

*Quotes from Carers:-*

“I found myself with extra caring responsibilities recently, which were incredibly stressful as my son was in hospital and narrowly avoided being taken in to the Intensive Care Unit. So to have my weekly yoga and mindfulness sessions through the Centre gave me a positive focus through this especially difficult period. The breathing and relaxation they provided kept me grounded, and helped me to cope better when I felt everything was getting on top of me. So they were an enormous help. Seeing the friendly faces of the Eric Liddell team was also really helpful in reducing feelings of isolation, and I felt very well supported. So thank you all very much, I feel so grateful.”

“I have been particularly appreciative of ‘check in ‘phone calls from the team at Eric Liddell (both in and out of lockdown)”.

### **3.5 Community Health and Wellbeing Initiatives**

#### **Caring Soles Service**

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.

The Caring Soles Service provides foot care to people in community settings across Edinburgh, supports improved mobility, and helps to reduce social isolation and loneliness. The service was initially funded from the EH&SCP and then the Weir Charitable Trust until the autumn of 2018.

The Service was most recently funded from monies raised by the Caring Soles Fundraising Appeal from 2018/19 and was paused on March 19<sup>th</sup> 2020 due to the COVID-19 pandemic. Due to national restrictions, the service was not able to restart.

With the support of the Fundraising Team, a range of funding sources are being considered and it is anticipated that further funding bids will be submitted in the future that will re-establish this popular service.

### South West Villages Project

The vision for the South West Villages Project has been to build on the assets within the community in order to address some of the local challenges in order to improve the health and wellbeing of local older people.

The project took a community development approach, working with existing organisations and local people to identify issues and develop solutions for the future. The project was initially part of the wider LOOPs (Local Opportunities for Older People) initiative and worked with other LOOPs projects where appropriate, but a focus on the South West Villages has allowed for a more targeted approach, developing close links with very small local groups and organisations.

Phase 3 of the project facilitated the following:-

- Bringing together local services, organisations to discuss shared issues
- Establishing the South West Villages Forum
- Developing links with Registered Day Care Services locally
- Developing networking opportunities to maximise resources and avoid duplication
- Awareness raising to support the most isolated older people locally

The Project has been operating since 2017 and has consolidated support for older people living in this community. Staff have scoped out potential funding proposals that would build on the work completed that will focus on the following:-

- The development of a Befriending/Good Neighbours initiative
- Supporting the continuation of collaboration between existing older peoples organisations

The Project ended in February 2020 and a final report was prepared and submitted to Edinburgh Voluntary Organisation's Council (EVOC).

Our plans to extend this project with the support of external funders were paused by the impact of the pandemic and the need to concentrate on other more pressing priorities. It is anticipated that the funding search to extend this initiative will continue in the future.

### 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.

Our volunteers are at the heart of all that we do at the Centre – we could not run any of our services without their help. In March 2020, we were reporting 126 volunteers including our Board of Trustees. However, March also saw the start of the first Lockdown and the Centre had to close its doors due to COVID restrictions. Our call for support to the community at this time was to support the new Lunch Delivery Service (for the vulnerable) resulted in 68 new volunteers offering their services and 19 students from a local school volunteered to form a Dementia Friendship Group. Due to the pandemic there were changes to the volunteer numbers for some of our existing services resulting in our overall volunteer numbers increasing by 57 to 183 during 2020/21.

**Table: Volunteer numbers by function:**

Role	No	Role	No	Role	No
Ambassador	1	ELC Charity Shops	3	Membership	1
Befriending	26	Fundraising Group	6	Stained Glass Tours	1
Café Connect	15	Gardener	1	Trustees	11
Carer Programme	4	Greeter	0		
Caring Soles	8	Handyman	0		
Day Care	3	Helping Hands coordinator	1		
Dementia Friendship Group	21	Lunchbreaks	5		
Duke of Edinburgh	1	Lunch Delivery Service	76	<b>TOTAL</b>	<b>184</b>

**Key Performance Indicators: -**

The number of placed volunteers at the end of the year increased by 45%.

If the Centre were to have paid salaries for the volunteer contribution during 20/21, the approximate cost would have £410,234. This is equivalent to 22 full time employees at the national minimum wage of £8.72 per hour plus employer national insurance and workplace pension costs.

*Quotes from our Lunch Delivery Volunteers: -*

From Sophie: "What a human adventure! When I started during lockdown last year in emptied streets, I didn't think we will be delivering for all those weeks. I was really happy to meet and exchange few words with the women and men of our community. What's more? I got to learn about the city as I was new to Edinburgh. Indeed, I discovered new places while doing the deliveries."

From Eric: "Thank you for this wonderful opportunity – it has been a truly gratifying experience!"

**3.7 Music Therapy Service**

Music Therapy is an established psychological clinical intervention that offers individuals the opportunity to engage in music experiences tailored to individual needs and abilities. At the heart of this is the acknowledgement of a therapeutic relationship which is based on trust, respect and confidentiality. Music therapists must have completed an approved Masters level training programme in Music Therapy, and must be registered with the Health and Care Professions Council (HCPC), the UK wide regulatory body which allows them to practice under this protected title.

The Music Therapy Service was launched in December 2020, with funding support from National Lottery Awards for All and Foundation Scotland. The project targets are outlined below:

- Improve health (physical/mental/emotional)
- Support vulnerable people
- Reduce isolation, loneliness and improve social connections
- Advance people's physical & mental health, wellbeing and safety
- Support emotional wellbeing

A referral process was developed and initial referrals were made from other services within the ELC – the Day Care Service and the Carers Programme. All sessions occurred via Zoom, and each of the clients attended the weekly sessions regularly and consistently.

An open Music & Singing Group was arranged as part of the Carers' Programme Spring Schedule (again via Zoom) which welcomed both carers and those that they care for, who are living with dementia. Verbal and email feedback highlighted that the attendees enjoyed this interaction every week, and furthermore it was an opportunity for some carers to use the time for themselves, while their loved one with dementia was safely engaged in the music session online.

A further key aspect was to develop the ELC as a Playlist for Life Help Point in the community. To promote this, a key meeting was arranged with the Executive Director and Communities Officer from Playlist for Life to establish ongoing working relationships, and an online Playlist for Life training day was attended by the Music Therapist for Health Care Professionals.

**Key Performance Indicators: -**

49 individual music therapy sessions took place which ranged between 30-45 minutes in length. 10 hour-long Music & Singing groups occurred with a total of 36 attendees.

*Quotes from Music Therapy sessions: -*

- "My mum really enjoys this every week, and she is always smiling when I see her after your sessions."
- "Today was a bit difficult earlier on. It really helped me to sing with you and my loved one."
- "Thank you for your time and effort. I enjoy the session very much."

*Quotes re. Music & Singing Group: -*

- “It’s so helpful knowing that I can leave my loved one with you for an hour each week. He loves music, and it means I can do things like get my ironing done when I know he is safely with you! A huge thank you to you and all your team for the hard work that you do.”
- “We always look forward to music on a Wednesday”

The Music Therapy Service has been successful and is planned to continue into the future. The Fundraising Team are researching potential funding to support this new service.

**3.8 Lunch Delivery Programme**

The Lunch Delivery Programme was launched to support vulnerable people or those who were in need during lockdown throughout Edinburgh on the 6<sup>th</sup> of April with funding support from Celtic FC Foundation and the Fishmongers’ Company’s Fisheries Charitable Trust.

This service was supported by McLarens on the Corner, who kindly offered to open their kitchen, to support the preparation of as many lunches as possible.

An emergency call was circulated via social media for volunteers to deliver the lunch packages and within 12 hours 68 volunteers had contacted us and offered their support. They kindly delivered the food throughout the programme and without this support the project would never have been able to operate.

The programme ran for 14 weeks until the 10<sup>th</sup> July. A total of 5,458 home-made soup and sandwich lunches were delivered throughout the city with the help of 68 volunteers.

In response to the second lockdown linked to the pandemic, the programme was re-started on the 5<sup>th</sup> January, to respond to the ongoing needs of vulnerable individuals and families and continued until the end of March 2021. This version of the programme provided 1,122 daily winter meals.

A total of **7,702** meals were provided for vulnerable people throughout the year.

*Quotes from clients: -*

“It is a wonderful service that you are doing.”

“Very many thanks for delivering the lunches to me; they are most welcome and I am truly grateful for your kindness.”

“The help and kindness of the Eric Liddell Centre is phenomenal and it is such a comfort to know there is help and support available when things get a bit tough.”

*Quotes from volunteers: -*

“I just want to say how much I have enjoyed being involved in this project.”

“I do hope I’ll be able to help out in some voluntary capacity at the Eric Liddell Centre when it’s back up and running again. Thanks for all your help with getting me involved in the lunch deliveries. I’ve really enjoyed it and feel very privileged to be part of such a wonderful service that makes a big difference to people’s lives. “

**3.9 Eric Liddell Centre Services**

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

On the 23<sup>rd</sup> of March 2020, the Centre closed its doors due to the pandemic. The Centre remained closed until it was able to open for a few classes in the autumn before a second lockdown was announced in January 2021. This resulted in a loss of building based revenue of approximately £15,000 per month.

### Public Room hire

8 different groups used the Centre's facilities during the year – delivering a total of **297** hours of community activities, which was a significant reduction in comparison to recent years. The Centre aims to maintain prices at an affordable level whilst of course reflecting the economic cost of maintaining the building and facilities.

The activities of the users of the Centres public rooms during 2020/21 are analysed as follows:-

Type of Activity	Percentage
Sports/ physical exercise	57%
Community development / welfare	0
Children's Activities	32%
Arts / Culture	0
Education/training	7%
Religious	0
Political	2%
Private bookings	2%

This table reflects the fact that the Centre was open for a very limited number of bookings due to pandemic restrictions.

### Office Accommodation provided to other charities

During the year, the Centre leased office accommodation to the following charities and groups including one private individual.

- Hearing Link
- Scots Music Group
- Crossroads Church
- Emotional Freedom Technique for Success
- The Spark, Making Relationships work
- Haemophilia Scotland
- Keystone Therapies (Lease ended June 2020)
- Marsali Murray
- Scottish Older People's Assembly
- Cornerstone Church (Lease ended September 2020)

### Eric Liddell Enterprises

- The charity received very little income from Tots Togs, our second hand children's clothing store the book room and our Café as the Centre remained closed for this period.
- The Leisure and Wellbeing Programme was also paused.

### Café Connect

The ELC Chef prepares healthy and nutritious meals for our Day Care clients Monday to Friday, every week, prepares a fantastic Burns Supper for over 80 guests every year and is involved in the recruitment, induction training and management of all the Catering Services volunteers.

Room booking customers are also normally 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.

Café Connect stopped operating when the Centre was closed in March 2020, related to the COVID-19 pandemic and remained closed through to the end of March 2021.

The Chef was able to prepare lunches along with our partners at McLarens on the Corner, which enabled the launch of our Lunch Delivery Programme, which supported many vulnerable individuals and families throughout Edinburgh. With the support of 68 volunteers, we were able to deliver a total of 5,458 lunches between the 6<sup>th</sup> April and 10<sup>th</sup> July 2020 and further 1,122 lunches between the 5<sup>th</sup>

January and 31<sup>st</sup> March 2021. The Programme was re-started as a response to the repeated lockdown and the ongoing needs of vulnerable individuals and families, with funding support from Celtic FC Foundation.

### **3.10 Community Fundraising Events**

#### **Community, Corporate and Challenge Event Fundraising**

Due to government restrictions and guidelines the past year has been difficult in terms of organising community, corporate and challenge events, with many events cancelled or postponed until later in the year. Despite this we have continued to diversify our events with the kind support of the Volunteer Fundraising Group, who organised a series of online fundraising events including a Chariots of Fire Challenge; Coffee Chats; Lockdown Quizzers and Virtual Flower Show. The Community Fundraising Group also ran a successful plant sale in the autumn of 2020. As well as this we were chosen as Charity of the Year by the Edinburgh Bowling League and we managed to engage several staff and volunteers to take part in the 2020 Virtual Kiltwalk event.

With the support of our Fundraising Group and volunteers, our community, corporate and challenge Fundraising Events helped to raise a total of £24,325 for the year.

During the coronavirus pandemic the ELC celebrated its 40th Anniversary with an online Event which raised £4,023.

The 40<sup>th</sup> Anniversary Celebration of the ELC was planned to be a major event hosted by George Watson's College with our Patrons, Alexander McCall Smith CBE, Lord David Puttnam, Sir James MacMillan, Sally Magnusson, Patricia Liddell Russell and Matt Allwright. Due to the pandemic the original plan for the event was moved to an online gathering, which with the support of our IT provider, Microsys was a well-attended and successful occasion.

As well as this we ran a public CoVcare Appeal which raised £64,260 (including donations from Members of the Centre).

### **3.11 Funding Opportunities**

The challenging funding landscape continued into 2020/21 and this was worsened by the continuing Coronavirus pandemic. Despite this, the Fundraising Team have worked hard to secure both restricted and unrestricted funding during some incredibly difficult circumstances.

During the last year, the Fundraising team have been successful in securing several donations including the Third Sector Resilience Fund; Scottish Wellbeing Fund and the SCVO Adapt and Thrive Grant. The latter will be used in 2021/22 to help ensure a sustainable recovery plan post Covid-19, as we welcome clients and the public back to the centre. We received another substantial unrestricted grant from the Garfield Weston Foundation and the Celtic FC Foundation, who helped to fund our COVID food initiative for vulnerable people.

We have also been successful in drawing in smaller donations from a wide range of Trusts and Foundations, around 38 in all, which has seen the development of some new relationships and maintained ongoing links with those that have supported our work in the past.

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

Edinburgh Health and Social Care Partnership; City of Edinburgh Council; Independent Age; Lady Marion Gibson; Robert Haldane Smith Charitable Trust; Clothworkers' Foundation, National Lottery Awards for All Scotland; RS Macdonald Charitable Trust; Life Changes Trust; Hilda & Johnny Gibb Charitable Trust; Foundation Scotland, Baird Trust, Scottish Government and City of Edinburgh Council Neighbourhood Networks Community Grants.

### **3.12 Communications**

Throughout 2020/21, the ELC continued to attract press coverage in Edinburgh and Scotland wide news publications.

The part time appointment of a PR/Media consultant has resulted in a significant increase of press coverage and uptake of articles, comments pieces and general coverage in local, regional and national press and media outlets.



The ELC website continues to perform well with an average of **775** weekly online sessions recorded between 1<sup>st</sup> April 2020 and 31<sup>st</sup> March 2021. 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.

Part of the Adapt & Thrive funding application included funding to replace the existing website. This work will be actioned and completed in the next financial year.

The social media performance and presence of the ELC is continuing to grow from last year - 1<sup>st</sup> April 2020 and 31<sup>st</sup> March 2021, the Centre's Facebook page has seen a **4.4%** increase in likes. The regularity of posts and updates on this channel has been maintained and improved.

The Centre's Twitter page has seen a similar increase in activity with tweets making an average of **14,629** impressions on other users every month from April 2020 - March 2021. Activity on Twitter has also yielded an average of **251** profile visits per month over the same time period. By comparison to the last financial year (April 2019-March 2020), the average monthly impressions have decreased by 23.7% and the average monthly profile visits have increased by 24.2%.

The ELC's Instagram page was established in October 2018 in order to diversify its online output. As of 31 March 2021, this page has **238** followers (54.3% of which are from Edinburgh), which is an increase in followers in 31% compared to last year. On a weekly basis an average 66 users visit our profile, which generates an average 229 impressions (total number of times users saw our post or story).

### **3.13 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 completed community consultation from 2018 remains valid and the community feedback received then continues to be a focus on service delivery.

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.

Our plans and aspirations to develop an update community consultation exercise were affected by the pandemic – it is anticipated that this will be re-visited at some point in the future.

### **3.14 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 of 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. This is reviewed on an annual basis along with our Cyber Essential accreditation.

## **4. Financial review**

### **4.1 Review of income and expenditure for the year ended 31 March 2021**

Total funds grew by £201,617 over the year, with Unrestricted Funds rising by £75,544 to £184,815. Restricted Funds held at the year-end include major grants of £70,124 (Adapt and Thrive) and £30,000

(Communities Recovery) received late in March 2021 for recovery measures and new service delivery planned for 2021/22.

The building was closed to the public throughout the year, save for a short period in autumn 2020 when a drop in the COVID infection rate permitted safe access for a selected number of room hirers. Overall, accommodation letting and catering income fell from £246,487 to £73,555, which is a drop of £172,932 or 24% of planned total income for 2020/21. Together with the loss of building-based fundraising revenues, this is a loss of gross revenue of over £15,000 per month.

To mitigate the loss of so much of its core income, the Centre launched a major fundraising appeal, which saw total donations for the year rise from £83,617 in 2019/20 to £188,244 for 2020/21. Most of those additional funds were unrestricted.

In addition, the Centre claimed £80,283 from the Job Retention Scheme, and obtained £49,856 in assistance from the Third Sector Resilience Fund to meet essential building support costs. The Centre also secured substantial funding for new caring services launched in response to the pandemic, as described in the trustees' report.

Total staff costs fell by 3.6% to £489,480 (2019/20-£507,818). Fundraising staffing numbers increased by 0.75 FTE to support the major fundraising appeals and will assist fundraising efforts in the coming years of recovery. The Centre also increased the working hours of a number of front line caring staff to support the new COVID related services. However, the Centre made savings on Zero Hours and agency staffing during the year – these are the staff members who traditionally cover evening and weekend caretaking duties.

By September 2020 the Centre's financial prospects had improved, however, the bulk of the public appeal money was yet to come in and the Job Retention Scheme was expected to be wound down at the end of September 2020. Therefore, the Trustees considered it prudent to take a £50,000 Bounce Back Loan to bolster the Centre's short-term cash position. By early in 2021, the Centre's financial position had further strengthened due to the factors noted above and so there was no need to draw on these emergency funds.

The Centre set a deficit budget of £25,000 for 2021/22. However, by September 2021, the recovery of room hire and catering income was slower than projected and fundraising income was also lagging expectations. Even with targeted savings in support and building costs, the final deficit for 2021/22 may exceed £25,000 and therefore, consume a large portion of the surplus generated in 2020/21.

#### **4.2 Non-domestic rates relief**

The Eric Liddell Centre 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 £119,996 to the Centre in 2020/21.

#### **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.

At the beginning of the pandemic, the Trustees decided to hold Board meetings online on a monthly basis via Zoom, with a full diet of financial reports and other information, including updates on COVID precautions and fundraising activities. The Board reverted to the normal pattern of meetings by March 2021 when the pandemic outlook and the Centre's financial position had stabilised.

The principal risk affecting the Charity remains financial risk; the continuation of Edinburgh Council/EHSCP grant support for the Dementia Day Care Service and the continuing adequacy of charitable trust donations towards core expenditure. The other major risk is the return of COVID restrictions that would reduce footfall in the building and thereby significantly hinder its income generating capacity.

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 Trustees are also working on contingency plans in case of further lockdowns and/or continuing building occupancy restrictions – by improving ventilation systems and internal configuration of rooms. Some of this work involves external consultancy for which a designated fund has been established at the year-end.

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**

The reserves policy of the Eric Liddell Centre is to maintain a level of free reserves, which is sufficient to enable normal operating activities to continue for a period of up to six months should a major shortfall in income occur. In their deliberations, the Trustees also take account of particular potential risks and contingencies that may arise from time to time. The Trustees regard six months as the minimum period that would be required to seek out alternative funding for the continuation of key services, or, alternatively, to assist vulnerable service users to access alternative support.

When setting the reserves policy, the Trustees assess the risk associated with each major revenue stream: that is, the likelihood and extent of a material reduction in those revenue streams. The majority of caring service revenue streams are renewed on an annual basis. However, the Centre is seeking to secure more long term funding streams to mitigate that risk and thereby reduce the required level of free reserves.

This policy excludes Restricted Funds, which are described in detail in Note 18 on Page 33. During the year, the Centre transferred £30,000 from General Funds to Designated Funds. This money is earmarked for a consultant-led review of the income generating capacity of the building and enhancing the Centre's financial sustainability.

The amount of free reserves (General Fund) targeted as at 31 March 2021 is £280,000, which is the sum of six months essential caring and support staffing costs, six months of basic building costs (as adjusted by building rental income) and a working capital adjustment to reflect that portion of reserves which is currently invested in the fixed assets of the charity.

The Trustees perform a major review of the Centre's reserves policy every three years as part of the strategic planning process. Each three-year business plan includes income and reserves targets, which are incorporated into operational plans and annual budgets. In addition, the trustees consider the reserves policy on an ongoing basis when performing their regular review of the Centre's risk register.

As at 31 March 2021, the Unrestricted General Fund stood at £154.815 which is £125,185 short of the current target (see Note 17 on Page 33).

## **5. Future plans**

The Centre has gone through a range of significant challenges in the last year. Moving forward, the main priority is to ensure our recovery from the pandemic in terms of our Caring Services, financially and linked to our operation of the Centre, while also focussing on the need for continuous improvement and further developments. The following priorities for future development 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 2021/22.
- To further develop our Befriending and Carer programmes and services.
- To further develop our Caring Services via online, digital platforms and outreach support.
- To consider, research and implement a Counselling Service.
- Review the Music Therapy pilot with a view to further develop this additional service
- 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 2018/19.
- Consider the development of a major community engagement process, to inform future service developments and priorities for the next 5-10 year period.

## Sustainability

- Implement the ELC Sustainability Strategy and its focus on Community Fundraising.
- To consider and develop a COVID Recovery Plan that follows the key foundations of the Sustainability Strategy.
- Consider the impact of COVID-19 and the potential need for a changing model of operation.
- 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/EH&SCP regarding the funding of commissioned Older Peoples Services.
- Maximise the financial benefits of the raised/improved profile of the Centre.
- 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.
- Take forward a review of income generation capacity.
- Continue to deliver a range of fundraising events (including online) and activities in conjunction with the 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.
- Further develop and relaunch the Membership Scheme in an effort to engage more members of the community.
- Consider the long term maintenance and capital upgrade requirements of the Centre.

## Innovation

- Consider the further development of digital, on line and outreach services.
- Develop further the Eric Liddell 2024 Centenary 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.
- 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.
- 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

- Review the ELC 2018-2021 Strategic Business Plan and consider the business needs of the organisation for the future taking cognisance of the pandemic and its impact.
- To continue to monitor and improve the 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 continue to monitor the use of the ELC's GDPR policies and procedures to ensure ongoing compliance with GDPR legislation.
- To further develop and improve our use of social media.
- To continue to support and develop 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 7th October 2021, and signed on their behalf by:



.....  
Amanda Pringle – Chairman



.....  
Colin Baillie - Treasurer

7th October 2021

## **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 (the "charitable company", the "charity") for the year ended 31 March 2021, 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 2021 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **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**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; 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 20, the trustees, who are the directors of the charitable 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 trustees are responsible for assessing the charity'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 charity 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### **The extent to which the audit was considered capable of detecting irregularities including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified and assessed the laws and regulations applicable to the charity through discussions with trustees
- we assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by making enquiries of trustees and considering the procedures and controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships
- tested journal entries to identify unusual transactions


There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable 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)

Edinburgh, 7<sup>th</sup> October 2021

For and on behalf of:

McLachlan & Tiffin  
Statutory Auditors  
Crieff  
PH7 4BN



**Statement of Financial Activities (incorporating an Income and Expenditure Account)**  
**for the year ended 31 March 2021**

	Note	Unrestricted funds £	Restricted funds £	2021 Total funds £	Unrestricted funds £	Restricted funds £	2020 Total funds £
<b>Income and Endowments from:</b>							
<b>Donations and legacies</b>							
Donations, gifts and legacies	2	163,915	24,329	<b>188,244</b>	51,278	32,339	<b>83,617</b>
Members' subscriptions		6,498	0	<b>6,498</b>	6,132	0	<b>6,132</b>
Members' donations		14,133	1,875	<b>16,008</b>	2,492	20,083	<b>22,575</b>
Fundraising events		23,792	0	<b>23,792</b>	33,775	0	<b>33,775</b>
Charity shop, Wellbeing courses		80	0	<b>80</b>	12,927	0	<b>12,927</b>
<b>Investments</b>							
Interest receivable		608	0	<b>608</b>	882	0	<b>882</b>
<b>Charitable activities</b>							
Grants towards caring activities	3	0	497,995	<b>497,995</b>	0	331,842	<b>331,842</b>
Contribution from service users		0	116	<b>116</b>	0	30,903	<b>30,903</b>
Accommodation letting	4	73,454	0	<b>73,454</b>	168,972	0	<b>168,972</b>
Catering services	5	101	0	<b>101</b>	77,515	0	<b>77,515</b>
<b>Other incoming resources</b>							
Job retention Scheme grant		80,283	0	<b>80,283</b>	0	0	<b>0</b>
<b>Total Income and Endowments</b>		<b>362,864</b>	<b>524,315</b>	<b>887,179</b>	<b>353,973</b>	<b>415,167</b>	<b>769,140</b>
<b>Expenditure on:</b>							
<b>Raising funds</b>							
Fundraising costs	6	81,226	0	<b>81,226</b>	63,391	0	<b>63,391</b>
<b>Charitable activities</b>							
Caring services		0	340,886	<b>340,886</b>	0	411,408	<b>411,408</b>
Accommodation letting		172,957	57,356	<b>230,313</b>	233,040	24,576	<b>257,616</b>
Catering services	5	33,137	0	<b>33,137</b>	63,898	0	<b>63,898</b>
<b>Total Expenditure</b>	7	<b>287,320</b>	<b>398,242</b>	<b>685,562</b>	<b>360,329</b>	<b>435,984</b>	<b>796,313</b>
<b>Net Income/(Expenditure)</b>		<b>75,544</b>	<b>126,073</b>	<b>201,617</b>	<b>(6,356)</b>	<b>(20,817)</b>	<b>(27,173)</b>
Transfers between funds		0	0	<b>0</b>	0	0	<b>0</b>
Other Recognised Gains and Losses		0	0	<b>0</b>	0	0	<b>0</b>
<b>Net Movement in Funds</b>		<b>75,544</b>	<b>126,073</b>	<b>201,617</b>	<b>(6,356)</b>	<b>(20,817)</b>	<b>(27,173)</b>
<b>Reconciliation of Funds</b>							
Total Funds Brought Forward		109,271	1,640,469	<b>1,749,740</b>	115,627	1,661,286	<b>1,776,913</b>
<b>Total Funds Carried Forward</b>	17,18	<b>184,815</b>	<b>1,766,542</b>	<b>1,951,357</b>	<b>109,271</b>	<b>1,640,469</b>	<b>1,749,740</b>

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

The notes on pages 27 to 36 form part of these accounts

**ERIC LIDDELL CENTRE**  
**Report and Financial Statements**

SC071075

**Balance Sheet as at 31 March 2021**

	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible Assets	12	<u>1,621,048</u>	1,621,048	<u>1,623,099</u>	1,623,099
<b>CURRENT ASSETS:</b>					
Stocks	13	880		1,020	
Debtors	14	34,653		56,635	
Cash at Bank and in Hand		<u>431,492</u>		<u>153,893</u>	
		<u>467,025</u>		<u>211,548</u>	
<b>LIABILITIES:</b>					
Creditors falling due within one year	15	<u>(88,215)</u>		<u>(77,319)</u>	
<b>Net Current Assets</b>			<b>378,810</b>		134,229
<b>Total Assets less Current Liabilities</b>			<u><b>1,999,858</b></u>		<u>1,757,328</u>
Creditors falling due after more than one year	16		<b>(48,501)</b>		(7,588)
<b>NET ASSETS</b>			<u><u><b>1,951,357</b></u></u>		<u><u>1,749,740</u></u>
<b>FUNDS:</b>					
Unrestricted Funds	17				
General Fund			154,815		109,271
Designated Funds			<u>30,000</u>		<u>-</u>
			<u>184,815</u>		<u>109,271</u>
Restricted Funds	18				
Expended Property Fund			1,522,817		1,522,817
Other Restricted Funds			<u>243,725</u>		<u>117,652</u>
			<u>1,766,542</u>		<u>1,640,469</u>
<b>TOTAL FUNDS</b>	19		<u><u><b>1,951,357</b></u></u>		<u><u>1,749,740</u></u>

The notes on pages 27 to 36 form part of these accounts

Approved by the trustees on 7th October 2021 and signed on their behalf by:



.....  
Amanda Pringle  
Chairman

**Statement of Cash Flows**  
**for the year to 31 March 2021**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Cash flows in operating activities:</b>		
Net increase/(decrease) in total funds	201,617	(27,173)
Add back depreciation charge	10,355	7,355
Deduct interest income (to Investing Activities)	(608)	(882)
Decrease in stocks	140	90
Decrease/(increase) in debtors	21,982	(26,456)
Increase in creditors (excluding Loans)	6,068	509
<b>Cash provided/(used) by operating activities</b>	<b>239,554</b>	<b>(46,557)</b>
<b>Cash flows from investing activities:</b>		
Interest income	608	882
Purchase of tangible fixed assets	(8,304)	(6,486)
<b>Cash used by investing activities</b>	<b>(7,696)</b>	<b>(5,604)</b>
<b>Cash flows from financing activities:</b>		
Loans received	50,000	-
Loan repayments	(4,259)	(4,325)
<b>Cash provided/(used) by financing activities</b>	<b>45,741</b>	<b>(4,325)</b>
<b>Increase/(decrease) in cash and cash equivalents</b>	<b>277,599</b>	<b>(56,486)</b>
Cash and cash equivalents at the beginning of the year	153,893	210,379
<b>Total cash and cash equivalents at the end of the year</b>	<b>431,492</b>	<b>153,893</b>

**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 reviewing financial reports to September 2021 and in particular, the rate of recovery of building related income and fundraising figures after the third peak of the COVID pandemic, 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 18 to these financial statements.

(e) ***Income recognition***

*General*

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 goods and services*

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.

*Volunteer time*

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.

*Job retention Scheme income*

Income from the Job retention Scheme is accounted for gross under charitable income and reported as a separate line on the SOFA. It is not treated as restricted funds because the money is received free of restriction on the charitable purpose to which it can be applied. This is consistent with SORP Module 5 Paras 5.6 - 5.7.

As the Scheme is designed to subsidise staff costs, the amounts received are recognised in the SOFA over the same period as the costs to which they relate. The Centre does not claim Job retention grant for employees funded wholly or partly by statutory grants.

**Notes to the Financial Statements**

**1 Accounting Policies/continued..**

(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.

(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 2021**

SC071075

**Notes to the Financial Statements**

<b>2 Donations, Gifts and Legacies</b>	<b>2021</b>	2020
	£	£
Trusts and other organisations	121,765	76,159
Individuals (excluding Members) including Gift Aid	66,479	7,458
Bequests and legacies	-	-
	<u>188,244</u>	<u>83,617</u>

The amounts shown above include the proceeds from a major public appeal launched in response to the Covid pandemic.

<b>3 Grants</b>	<b>2021</b>	2020
<i>Funder</i>	<i>£</i>	<i>£</i>
<i>Activity</i>		
AEB Charitable Trust	-	5,000
Awards for All	9,410	-
Celtic FC Foundation	-	10,000
Celtic FC Foundation	-	32,735
EHSCP	25,190	24,456
EHSCP	17,808	23,744
EHSCP	198,387	192,050
EHSCP/VOCAL	12,411	-
Foundation Scotland	4,705	-
Lady Marian Gibson Trust	-	10,000
Life Changes Trust	7,269	-
Life Changes Trust	3,260	9,462
Communities Recovery Fund	30,000	-
Robert S Haldane Trust	10,000	10,000
RS MacDonald Charitable Trust	14,395	14,395
Scottish Government/EVOC	7,371	-
Third Sector Resilience Fund	49,856	-
Adapt and Thrive Fund	70,124	-
Wellbeing Fund	37,809	-
	<u>497,995</u>	<u>331,842</u>

<b>4 Accommodation Letting Income</b>	<b>2021</b>	2020
	£	£
Leasehold accommodation	25,618	33,700
Room hire income	16,362	103,798
Mobile telephone mast site rentals	16,174	16,174
Residential flat rentals	15,300	15,300
	<u>73,454</u>	<u>168,972</u>

Rent reductions were granted to a number office tenants for a three-month period when their access to the building was restricted.

<b>5 Catering Services Income and Expenditure</b>	<b>2021</b>	2020
	£	£
Income	101	77,515
Cost of sales	35	25,858
	<u>66</u>	<u>51,657</u>
Staff costs	22,735	26,890
Other direct costs	2,437	3,410
(Deficit)/Surplus before allocated costs	(25,106)	21,357
Allocated support costs	7,930	7,740
<b>Net (Deficit)/Surplus on catering services</b>	<u>(33,036)</u>	<u>13,617</u>

The kitchen was closed for the entire year and kitchen staff placed on furlough. Furlough grant attributable to catering service staff for 2020/21 was £16,580.

**ERIC LIDDELL CENTRE**  
**Report and Financial Statements**  
**Year to 31 March 2021**

SC071075

**Notes to the Financial Statements**

<b>6 Fundraising Costs</b>	<b>2021</b>	2020
	£	£
Staff costs	<b>63,319</b>	43,303
Other direct fundraising costs	<b>4,909</b>	7,408
Allocated support costs	<b>12,998</b>	12,680
	<b><u>81,226</u></b>	<u>63,391</u>

**7 Expenditure analysis**

*Analysis of total expenditure by type:*

	<b>2021</b>	2020
	£	£
Staffing costs (See Note 9)	<b>489,480</b>	507,818
Building, equipment and utility costs	<b>114,970</b>	125,740
Other costs	<b>81,112</b>	162,755
	<b><u>685,562</u></b>	<u>796,313</u>

*Analysis of total expenditure by activity:*

	Direct staffing costs £	Other direct costs £	Support staffing costs £	Other support costs £	<b>2021 Total costs £</b>	2020 Total costs £
<b>Fundraising costs</b>	<u>63,319</u>	<u>4,909</u>	<u>5,400</u>	<u>7,598</u>	<b><u>81,226</u></b>	<u>63,391</u>
<b>Charitable activities:</b>						
Dementia & older peoples' services	128,761	7,782	21,299	26,550	<b>184,392</b>	252,871
Other caring services	<u>72,953</u>	<u>39,369</u>	<u>27,300</u>	<u>16,872</u>	<b><u>156,494</u></b>	<u>158,537</u>
Total for Caring Services	201,714	47,151	48,599	43,422	<b>340,886</b>	411,408
Accommodation letting	87,011	73,515	57,242	12,545	<b>230,313</b>	257,616
Catering services	22,735	2,472	3,460	4,470	<b>33,137</b>	63,898
<b>Total expenditure on charitable activities</b>	<u>311,460</u>	<u>123,138</u>	<u>109,301</u>	<u>60,437</u>	<b><u>604,336</u></b>	<u>732,922</u>
<b>Total expenditure</b>	<u>374,779</u>	<u>128,047</u>	<u>114,701</u>	<u>68,035</u>	<b><u>685,562</u></b>	<u>796,313</u>

In 2020/21, expenditure on Charitable Activities was £604,336 (2019/20:£732,922) of which £206,094 (2019/20: £296,938) 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:-

	<b>2021</b>	2020
	£	£
Staff costs (secretarial duties - apportioned based on estimated hours)	<b>7,815</b>	7,625
Trustee training, meeting & insurance costs	<b>450</b>	545
Audit fee	<b>3,000</b>	2,700
Consultancy fees (funded)	-	14,700
	<b><u>11,265</u></b>	<u>25,570</u>

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

**ERIC LIDDELL CENTRE**  
**Report and Financial Statements**  
**Year to 31 March 2021**

SC071075

**Notes to the Financial Statements**

<b>8 Net income for the year</b>	<b>2021</b>	2020
	£	£
<i>This is stated after charging:</i>		
Audit fee	<b>3,000</b>	2,700
Depreciation (see Note 12)	<b>10,355</b>	7,355
Loan interest paid	<b>294</b>	409
Equipment operating lease rentals:		
on leases expiring within one year	<b>317</b>	-
on leases expiring in two to five years	<b>2,134</b>	950
	<b>          </b>	<b>          </b>
<b>9 Analysis of staffing costs and numbers</b>	<b>2021</b>	2020
	£	£
<b>Staffing costs:</b>		
Salaries	<b>442,353</b>	440,351
Employer national insurance contributions	<b>28,223</b>	28,511
Employer pension contributions	<b>16,800</b>	17,745
	<b>487,376</b>	486,607
Staff death-in-service insurance	<b>2,104</b>	1,978
	<b>489,480</b>	488,585
Agency staffing	<b>0</b>	19,233
	<b>489,480</b>	<b>507,818</b>

Employer national insurance contributions are stated after deducting Employment Allowance of £4,000 (2019/20 - £4,000).

<b>Staff numbers in head count and full time equivalents:</b>	<b>2021</b>	2020
	Number	Number
Average monthly head count	<b>23</b>	27
	FTE	FTE
Average monthly full-time equivalent (FTE) staff numbers	<b>18.6</b>	18.9

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 4.3 (2019/20 - 4.3). The total employment benefits (salary plus employer pension contributions) of the key management personnel were £167,492 (2019/20 - £156,719).

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 (2019/20 - £nil)

Mr Alasdair Seale, who was Chairman of the Centre until standing down by rotation at the 2019 AGM, is the majority shareholder in Trinity Factoring Services Limited who manage the letting of the residential flat on a zero-commission basis. Mr Seale continues to be a Member of the Centre.

**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 (2019/20 - £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 2021, was 40% (2019/20 - 42%).



**ERIC LIDDELL CENTRE**  
**Report and Financial Statements**  
**Year to 31 March 2021**

SC071075

**Notes to the Financial Statements**

**12 Tangible Fixed Assets**

	Heritable Property £	Plant & Equipment £	Total £
<b>Cost or Valuation:</b>			
At 1 April 2020	1,600,000	175,615	1,775,615
Additions	0	8,304	8,304
Disposals	0	(2,100)	(2,100)
At 31 March 2021	1,600,000	181,819	1,781,819
<b>Depreciation:</b>			
At 1 April 2020	0	152,516	152,516
Provided in year	0	10,355	10,355
Eliminated on disposals	0	(2,100)	(2,100)
At 31 March 2021	0	160,771	160,771
<b>Net Book Amount at 31 March 2021</b>	<b>1,600,000</b>	<b>21,048</b>	<b>1,621,048</b>
Net Book Amount at 31 March 2020	1,600,000	23,099	1,623,099

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 September 2021 when the wider economy had returned to economic growth after the third peak of the COVID pandemic. On this basis the trustees feel there are no grounds to conclude that there has been a permanent impairment in the value of the building.

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

**13 Stocks at Cost**

	2021 £	2020 £
Food and drink	460	540
Kitchen consumables	320	380
Cards and books	100	100
	<b>880</b>	<b>1,020</b>

**14 Debtors**

	2021 £	2020 £
Trade debtors	14,433	6,018
Other debtors & accrued income	15,627	12,428
Grants receivable	4,593	38,189
	<b>34,653</b>	<b>56,635</b>

Trade debtors include a single invoice for £11,432 re telephone mast rental which was paid in April 2021. The Job Retention Scheme grant attributable to March 2021 salaries was received in April 2021 and is included in Grants receivable at the year end.

**Notes to the Financial Statements**

<b>15 Creditors falling due within one year</b>	<b>2021</b>	2020
	£	£
Bank of Scotland term loan (see Note 16)	<b>4,087</b>	3,965
Bank of Scotland bounce back loan	<b>5,000</b>	-
Trade creditors	<b>20,260</b>	22,462
Prepaid grants and deferred income	<b>7,318</b>	7,318
Accruals and sundry creditors	<b>38,082</b>	28,346
VAT and Social Security	<b>13,468</b>	15,228
	<b><u>88,215</u></b>	<u>77,319</u>

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

<b>16 Creditors falling due after more than one year - Loans</b>	<b>2021</b>	2020
	£	£
Bank of Scotland term loan	<b>3,501</b>	7,588
Bank of Scotland bounce back loan	<b>45,000</b>	-
	<b><u>48,501</u></b>	<u>7,588</u>

The Bank of Scotland term loan is a 20-year variable rate loan taken out in 2003. The initial loan amount was £60,000 and the money was used to complete major refurbishments that were in progress at the time. The bank has a floating charge over all the assets of the charity to secure the outstanding balance and the final repayment will fall due on 15th January 2023.

A £50,000 Bounce Back Loan was obtained from Bank of Scotland in September 2020. This is an unsecured loan at a fixed interest rate of 2.5%. There were no arrangement fees nor interest charged for the first year. The first repayment of £833.33 plus interest, falls due on 28 October 2021 with 59 subsequent monthly payments. The loan can be repaid early without an interest penalty.

<b>17 Unrestricted Funds</b>	General	Designated	Total
	Fund	Fund	Unrestricted
	£	£	Funds
	£	£	£
Opening Funds balance	109,271	0	109,271
Surplus for the Year	75,544	0	75,544
Transfer to Designated Fund	(30,000)	30,000	0
Closing funds balance	<b><u>154,815</u></b>	<b><u>30,000</u></b>	<b><u>184,815</u></b>

Designated Fund:

The ELC Board approved the transfer of £30,000 from the Unrestricted General Fund to Designated Funds in order to meet the costs of a consultant-led review of the income generating capacity of the building and its current use and configuration. This will also include a review of the longer term costs of maintaining the building, fixed plant and internal fabric to support financial planning. This work will be carried out in 2021/22 and is separate from the work funded by Adapt and Thrive.

**ERIC LIDDELL CENTRE**  
**Report and Financial Statements**  
**Year to 31 March 2021**

SC071075

**Notes to the Financial Statements**

<b>18 Restricted Funds</b>	Opening 1 Apr 2020 £	Incoming resources £	Outgoing resources £	Transfers of funds £	Closing 31 Mar 2021 £
(1) Expended Property Fund	1,522,817	0	0	0	1,522,817
(2) Dementia & Older Peoples' Services	43,707	205,708	184,392		65,023
(3) Other Caring Service Funds:					
Carer Support Service/CEC	0	17,808	17,808	0	0
Carer Support Service/Carewell	0	12,410	8,450	0	3,960
Carer Befriending/EHSCP	0	25,190	22,325	0	2,865
Caring Soles	25,193	1,500	14,135	0	12,558
Community Recovery Fund	0	30,000	0	0	30,000
COVID/Lunch Delivery Programme	10,000	27,371	28,261	0	9,110
Dementia Befriending	3,005	3,260	6,265	0	0
Better Lives (Befriending)	0	7,269	1,565	0	5,704
Liddell Lions Lunch Breaks	4,868	0	450	0	4,418
Lunch Breaks for Carers	936	14,395	12,226	(3,105)	0
COVID/Wellbeing Programme	0	51,924	45,009	3,105	10,020
	<u>44,002</u>	<u>191,127</u>	<u>156,494</u>	<u>0</u>	<u>78,635</u>
(4) Heritage, Equipment and Other Funds					
General Building Fund	29,943	0	0	0	29,943
Anti COVID equipment and supplies	0	7,500	7,500	0	0
TSRF/Essential building expenditure	0	49,856	49,856	0	0
Adapt and Thrive/Pandemic recovery	0	70,124	0	0	70,124
	<u>29,943</u>	<u>127,480</u>	<u>57,356</u>	<u>0</u>	<u>100,067</u>
	<u>117,652</u>	<u>524,315</u>	<u>398,242</u>	<u>0</u>	<u>243,725</u>
<b>Total Restricted Funds</b>	<u><u>1,640,469</u></u>	<u><u>524,315</u></u>	<u><u>398,242</u></u>	<u><u>0</u></u>	<u><u>1,766,542</u></u>

(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). This is not a cash reserve.

(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, including IT support. It is anticipated that currently held funds will be applied during 2021/22 and 2022/23 to supplement the annual EHSCP grant.

(3) Other Caring Service Funds

These are funds associated with the Centre's other caring activities which are designed to reduce 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:-

\* *Carer Support Service (Ended 31 December 2020)*

This service had been running since 2015/16 and supported 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 was funded by an annual grant from City of Edinburgh Council until 31 December 2020. when it was succeeded by the Carewell programme.

\* *Carer Support Service/Carewell Programme (Started 1 January 2021)*

This is a five year contract with a group of partners, principally VOCAL, to provide a range of support services for Carers. The service is funded by EHSCP and the grant is paid quarterly in advance. The fund held is the unapplied portion of first quarter funding.

\* *Carer Befriending Service/EHSCP*

This is a befriending and support service for Carers which is funded by EHSCP for an initial three years to 31 March 2022.

**Notes to the Financial Statements**

\* *Caring Soles*

This is a basic footcare service which began in 2017 with seed funding from EHSCP via EVOC. A public appeal was held in 2019 which raised sufficient money to support the service through 2019/20 and 2020/21. However the service was paused for the year except for a short period in the autumn when pandemic restrictions were eased. The balance of this fund is sufficient to support the service for a further 6 months however the service remains paused in September 2021.

\* *Community Recovery Fund*

The Centre entered into a partnership with Celtic FC Foundation and others, to provide a range of COVID response services, including meal delivery and telephone outreach, over the period April to June 2021. The grant of £30,000 was received late in March 2021.

\* *COVID/Lunch Delivery Programme*

In March 2020, the Centre received a grant of £10,000 from Celtic FC Foundation to prepare and deliver meals to vulnerable people in lockdown. This was supplemented with additional financial support from the Scottish Government, the Fishmongers Charity and donations from Members and the general public. The initial project ran from April to July 2020. Further funding was received from Celtic FC Foundation to create a meal collection and delivery service which will run through to June 2021 with the fund brought forward.

\* *Dementia Befriending Programme/Life Changes Trust (Ended 30 September 2020)*

This was a dementia carer befriending programme which ran for five years from October 2015 to September 2020. Life Changes Trust were the principal funders of the service. At the close of this service, Life Changes Trust committed £14,538 for a "Better Lives" programme to support unpaid Carers and people living with dementia.

\* *Better Lives (Started 1 October 2020)*

Life Changes Trust committed £14,538 of funding for an eighteen month period, to support unpaid carers and people living with dementia. The service started in October 2020.

\* *Liddell Lions Lunch Breaks*

The Centre secured two years of funding from Celtic FC Foundation of £56,118 (£28,059 for each of 2018/19 and 2019/20) to design and deliver activities to people living with dementia and their carers and to deliver dementia awareness training to colleagues at Celtic FC plc. The service was due to be extended to 2020/21 however, due to the pandemic, the service was paused. It is hoped that the service can resume in 2021/22 with a resumption of Celtic FC Foundation funding.

\* *Lunch Breaks and Activities for Carers*

This service succeeded the Centre's Day Breaks Service for Carers which started in 2015. The service was funded by RS MacDonald Trust for the last two years: 2019/20 and 2020/21. Due to the pandemic, which curtailed some of the planned activities, RS MacDonald agreed to transfer a portion of their funding to support the Centre's Wellbeing programme.

\* *COVID/Wellbeing programme*

In June 2020 the Centre secured a grant of £37,809 from the Wellbeing Fund to provide activities to elderly vulnerable people under lockdown. The programme was led by a professional music therapist. This funding was applied over the period June to December 2020. A second stream of funding was obtained from Foundation Scotland, Awards for All, RS MacDonald Trust and individual donations, to extend the service through to August 2021.

(6) Heritage & Building Improvements Fund

\* *General Building Fund*

This fund was established in order to meet significant emergency costs associated with the building and fixed plant (such as the replacement of a failed heating boiler or renewal of the hydraulic unit in the passenger lift). During the year 2020/21, there were no such repairs required. The trustees consider £50,000 to be an appropriate level for this fund and fundraising efforts will continue to bring in the additional £20,000 required.

\* *Anti COVID Equipment and Supplies*

Donations were received from Baird Trust (£4,000) and Life-force (£3,500) to purchase equipment to protect all building users from COVID19. This included temperature scanners, anti-splash screens throughout the building, deep cleaning equipment and auto-dispensing hand sanitisers. All the money was applied during the year.

**Notes to the Financial Statements**

\* *TSRF Essential Costs(Third Sector Resilience Fund).*

In June 2020, the Centre obtained funding from TSRF to cover essential running costs for a 13 week period at the height of the lockdown. At this time, the Centre was facing extreme pressures on its cash flow which were subsequently relieved by the extension of the JRS scheme and successful fundraising appeals. The expenditure funded included roof repairs, utility costs and insurances.

\* *Adapt and Thrive Fund/Pandemic Recovery*

The Centre applied to the fund for money to adapt its building and IT support systems to aid its recovery from the pandemic. This included a major upgrade of the building ventilation systems and reconfiguration of internal space to ensure proper social-distancing can be observed. In addition, the Centre's website and IT support systems are to be upgraded to meet extra flexibility demanded after the peak of the pandemic. The grant was received in late March 2021 and it is expected that all will be applied by December 2021.

**19 Analysis of Net Assets Between Funds**

	<b>Restricted Funds</b>	<u>Unrestricted Funds</u>		<b>Total Funds</b>
		<b>General Funds</b>	<b>Designated Funds</b>	
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible Fixed Assets	1,530,405	90,643	0	1,621,048
Current Assets	243,725	193,300	30,000	467,025
Current Liabilities	(4,087)	(84,128)	0	(88,215)
Long-term Liabilities	(3,501)	(45,000)	0	(48,501)
	<u>1,766,542</u>	<u>154,815</u>	<u>30,000</u>	<u>1,951,357</u>

**20 Post Balance Sheet Events**

The Centre's ventilation systems were upgraded in April 2021 at a cost of £12,850. This work significantly improve airflow throughout the building. This was funded by the grant from Adapt and Thrive which is included in restricted funds at the ear end.

The Centre fully re-opened to the public on Monday 17th May 2021.

The dementia day care service resumed on Monday 9th August 2021, with the agreement of City of the Edinburgh Council and the Care Quality Commission. Initially the service is to run for three days per week with outreach services continuing on the other two days.