



(A Company Limited by Guarantee)

Report and Financial Statements

Year Ended: 31 March 2022

Company No: SC071075

Charity No: SC003147

Care.

Compassion.

Community.

THE ERIC LIDDELL COMMUNITY
Report and Financial Statements
Year ended 31 March 2022

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Legal and administrative information:

Trustees who served during the year (indicating the date resigned or date appointed if during the year):

	<u>Date resigned/retired</u>	<u>Date appointed</u>
Chairperson: Amanda Pringle		
Treasurer: Mr Colin Baillie		
Other trustees: Irene Adams OBE		
Kendall Allan		
Gillian Baxendine		22 Sep 2021*
Mike Billingham		
Dr Jane Chidwick		
Anne Gallacher		22 Sep 2021*
Maureen Harrison	7 Oct 2021	
Dr Diane Maclean		
Catherine McCallum	7 Oct 2021	
Dr Tirion Seymour		
Fiona Waddell		

* Confirmed 7 Oct 2021.

Chief Executive:

Mr John MacMillan

Patrons:

Mrs Sue Liddell Caton
Professor Alexander McCall-Smith CBE, FRSE
Lord David Puttnam CBE, FRSA

Her Royal Highness The Princess Royal is the patron
of the Eric Liddell 2024 Centenary Initiative

North American Ambassador:

Dr. Gene C. Crume

Registered Office:

15 Morningside Road
Edinburgh
EH10 4DP

Auditors:

McLachlan & Tiffin
Chartered Accountants
& Statutory Auditors
Crieff
PH7 4BN

Bankers:

Bank of Scotland plc
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Solicitors:

Anderson Strathern LLP
1 Rutland Court
Edinburgh
EH3 8EY

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Trustees' Report

The Trustees of The Eric Liddell Community, who are also Directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements of the charity for the year ended 31 March 2022.

The Eric Liddell Centre was renamed The Eric Liddell Community on 17 March 2022. A special resolution was passed by the members at an Extraordinary General Meeting held on that date. Whilst this annual report refers to the period before renaming, for ease of clarity the paper will reference The Eric Liddell Community to mean the Eric Liddell Centre.

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 2 April 1980 as Holy Corner Church Centre. Charitable status was granted in July 1981. It is governed by Articles of Association which are in compliance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. Updated Articles of Association will be tabled at the AGM to be held on 24 August 2022.

1.2 Method of appointment or election of trustees

The Board of The Eric Liddell Community is comprised of members who have been elected by the membership of the charity 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 were 96 members on 31st March 2022.

The Board and its Finance and General Purposes Committee and Caring Services Committee each met four times during the year and in addition the Board met on 2 further occasions to discuss and agree the new Strategic Plan.

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. A new temporary role of Chief Operating Officer was created in January 2022 to provide additional support to the Chief Executive given the increased scope of work under the new Strategic objective to celebrate and promote the legacy of Eric Liddell (see Section 2.4). 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

A new vision, mission and strategic aims were approved by the board in March 2022:

2.1 Our Vision

To live in a community where no one feels lonely or isolated

2.2 Our Mission

To bring people together in their local community, to enhance their health and well-being and have a positive impact on their lives.

2.3 Our Values

Our values underpin how we will achieve our mission and vision:

We are:



Compassionate
We care for each other and our community.



Respectful
We treat everyone with dignity.



Inclusive
We ensure fair treatment and opportunity for all.



People-centred
We keep our community at the heart of everything we do.



Sustainability
We look after our people and our planet.



Led by Integrity
We keep our promises.

2.4 2022 – 2027 Strategic Plan

We have defined a new strategic plan with input from Trustees, Senior Management team, colleagues, customers and the people who use our services.

Our new strategic aims are:



The following 8 strategic enablers are key to delivering on our strategic aims:



As we started the new business year in April 2021, we were still operating under the restrictions of COVID-19 and our building remained closed. However, throughout this period we continued to provide our vital services to the most vulnerable in our community - our lunch delivery programme continued to deliver hot meals, support for carers was provided online, befrienders continued to provide support when safe to do so and we continued to engage with our clients living with dementia through online and community-based contact.

We were delighted that we could start to welcome visitors safely back to our Hub in June 2021 when the pandemic reached a stage that restrictions were eased. This was a gradual return, always operating within Government guidelines:

- Day Service reopened on reduced days and with lower numbers in line with social distancing rules in place at the time. These restrictions slowly eased but numbers continued to be depressed as the referrals process was also impacted by COVID.
- It took time for members of our local community and unpaid carers to feel confident about re-engaging in activities and socialising in larger groups
- Income from room hires, offices and the café were reduced significantly for similar reasons.

And of course, the emergence of the new Omicron variant and a return to restrictions in January 2022 prolonged the above effects.

However, despite all this, we have emerged with stronger connections to our local community as evidenced by their return to our building and amazing support during community fundraising events. Our day service is operating at closer to pre-pandemic levels and unpaid carers are once again benefiting from in-person events whilst still having the option for online support if that suits their needs better. We are prepared – we faced the pandemic, adapted, changed our ways of working and have emerged stronger and optimistic for the year ahead with a confidence that with a dedicated staff team, Board, Membership and volunteers we will continue to face the challenges ahead.

With renewed optimism for the period ahead, this provided the perfect backdrop to review our future direction, strategic priorities and the challenges ahead. It became evident that our current name did not reflect our current work or future aspirations. The word Centre felt limiting and therefore with the support of our Board, Membership and our partner, Union Direct, we decided that the time was right to rename our organisation along with a rebrand to reflect The Eric Liddell Community in 2022 and beyond.

Our Strategic Aims outlined above reflect our on-going commitment to support the most vulnerable in our community, with a particular focus on the continuation of our work supporting people living with dementia and unpaid carers. However, we know that COVID-19 amplified the feeling of

loneliness and social isolation and we are therefore determined to develop our community hub so that it meets the needs of our local community.

Our Strategic Aim, *to develop and celebrate the legacy of Eric Liddell*, has supported our work linked to the Eric Liddell 2024 Centenary Initiative. This has the following vision, mission and aims: -

Vision – To create a global community that celebrates Eric Liddell’s inspirational legacy, values and integrity.

Mission – To bring his achievements to life for everyone and inspire new generations to make a positive impact on their community, their society and their world.

Aims –

- To celebrate Eric Liddell globally, for his exceptional life, values and achievements
- To acknowledge how his outlook shapes how we help people to live full lives
- To show a new generation how these aims can help them live their best lives
- To build on existing international links, and strengthen relationships around the world
- To develop new sporting, business, cultural and educational relationships linked to Eric Liddell’s legacy
- To create new funding streams to support the financial sustainability of The Eric Liddell Community

Discussions are ongoing regarding re-naming this initiative to the Eric Liddell 100.

3. Achievements and performance

3.1 Dementia Day Service

Background

The Eric Liddell Community Dementia Day Service 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 service cares for clients with medium to high dependency needs, with a degree of disability, which can be wholly due to their dementia and/or co-existing physical, mental health issues or home circumstances. The provision of a respite break for those with carers is equally beneficial.

Dementia causes problems with memory, affects judgement, planning and comprehension. Clients 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 clients 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 Eric Liddell Community Dementia Day Service is funded through a contract with the Edinburgh Health & Social Care Partnership, client’s contributions and fundraising activities.

Older People’s Day Opportunities Contract

The Day Service contract with the Edinburgh Health & Social Care Partnership has in the past specified building-based support for clients and this has traditionally been the focus of The Eric

Liddell Community Day Service. During the COVID-19 pandemic, when building-based services were paused, the Day Service provided an alternative service which accorded with the restrictions in place. During 2021/22 the Service continued to adapt to take account of the changes in restrictions.

A new contract was awarded to the Day Service in March 2021 by Edinburgh Health and Social Care Partnership. This contract will run until the end of March 2023 and specifies the provision of a blended model of service. The current Day Service model therefore comprises:

- **Building-based support** where clients are brought to The Eric Liddell Community Day Service for a day of activities, outings, and entertainment, as well as a light breakfast and a nutritious lunch.
- **Community outreach support** where staff accompany clients to go out and about for a walk or to a place of their choice.
- **Digital support**, the main component of which is a weekly Zoom session which can take clients on a virtual tour, through a particular historic period, or entertain them with live music, quizzes, discussions, etc.

Key Performance Indicators

The Day 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 performance during the challenging period of the pandemic and thereafter:

- **Number of Contacts with Clients and Carers** - In 2021/22, as part of the COVID-19 related alternative service plan, we made around 900 contacts with clients and carers, which was an average of around 30 monthly contacts with each client.
- **Person-Centred Service** – During the pandemic, in order to ensure that each of our contacts with clients was meaningful and focused on individual requirements and needs, we put in place a COVID-19 Care Plan for each client. Each plan outlined how we were able to best meet and agree their needs and indicated the elements of that service which had been agreed with and offered to each individual client as those which best met their preferred outcomes. As restrictions have lifted we have continued to ensure we are providing a person-centred service by using individual care plans with regular reviews of clients' preferred outcomes.
- **Client/Carer Satisfaction** – As well as seeking regular feedback from clients and carers by way of our Day Service newsletter, client participation meetings and our client suggestion box, the Day Service also carries out an annual survey to gauge client/carers' satisfaction with the service and to seek proposals for development.

During 2021 Edinburgh's 14 registered Day Care Services for Older People carried out a survey on behalf of Edinburgh Voluntary Organisations Council (EVOC) which focused on the lived experiences of Older People's Day Care Service Providers, clients and carers in Edinburgh over 2021. EVOC has produced a report on the outcome of the survey which highlights the learning about the delivery of building-based services and the alternative activities which were offered during the pandemic. This report confirmed that the vast majority (97%) of Day Care clients/carers wanted centre-based provision to continue.

Moving Forward

Referrals to the Day Service reduced considerably during the pandemic but in early 2022 referrals have begun to increase, and client numbers are now returning to pre-pandemic levels. In line with the contract with Edinburgh Health and Social Care Partnership, the service will also continue to offer community outreach and digital support to existing and future clients to compliment the building-based support.

In the longer term, the Day Service team is working to realise The Eric Liddell Community's strategic objective to "Grow our Service for People Living with Dementia" by growing and enhancing the current model, increasing awareness of the Service within the local community, assessing demand for self-funded places and identifying alternative premises with potential for growth.

Comments from Clients/Carers/Family Members:

"Oh, I can't tell you how pleased I am to hear from you, The Eric Liddell Community Day Service has such a good reputation, and everyone knows about it. I've heard so many good things about you. I just knew this would be a good fit for my husband. He's a real people person and loves to chat to everyone."

"Thank you for all your efforts, for learning about him and translating that into caring for him at The Eric Liddell Community"

"I appreciate all your efforts."

"It looks easy, but it is a difficult job you do."

"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 Service 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 a doubt. "

3.2 Dementia Community Outreach Programme

Our Dementia Community Outreach Programme supports people living with dementia who are still at home and their carers. We do this through an extensive programme of activities including lunchbreaks, workshops, learning opportunities, befriending and other enriching activities. COVID-19 undoubtedly impacted this service but through the creativity of staff and volunteers we continued to offer an adapted service.

We are very grateful for the funders who have supported this work during this period: Life Changes Trust, D'Oyly Carte Charitable Trust and the Hospital Saturday Fund.

Key Performance Indicators:

- Number of attendees at online and in-person Lunch Breaks – approx. 170
- Number of hours of support provided - 1200
- Number of dementia befriending matches – 6

The Celtic FC Foundation have agreed to resume their funding of the Liddell Lions Lunch Breaks Programme and activities, which is a service for people living with dementia and their carers. This work is already underway and receiving very positive feedback.

We are established partners in the Dementia Ambassadors network of the Scottish Social Services Council as well as now being key placement providers for Napier University music and photography students, University of Edinburgh psychology students and researchers, and Duke of Edinburgh

Scheme volunteers. 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.

3.3 The Carers Programme

The Carers Programme offers free health and wellbeing classes, events, talks and day excursions for unpaid carers in Edinburgh. Our aim was to reach 500 Carers which we achieved this year. We offer a varied programme which is updated every quarter, taking on-board feedback from participants.

The funding for the programme is through Edinburgh Health & Social Care Partnership who awarded the funding to the Carewell Partnership which includes the lead partner VOCAL, and The Eric Liddell Community, Health & Mind, MILAN and LGBT Health make up the remaining partners. It was initiated in 2020 and will continue for at least 5 years, with the option of a further 3 years support if the contract is extended.

As COVID-19 restrictions eased, the Carers Programme had a phased transition back to building based services in July 2021. To meet carers requests and requirements we have continued to provide access to some classes, information sessions and activities live online via Zoom. We continue to provide support for carers and their families via telephone, email and essential updates via mail.

We will continue to evolve our programme for unpaid carers and aim to grow the number of carers we support to 1000 over the duration of the funding.

Quotes from carers include:

- *“The Eric Liddell Community activities [are] very important as only chance I get to meet others in my situation. Gives me a break and a chance to laugh and feel at home”*
- *“Without this service I would have definitely struggled. The activities and support provided are marvellous. I am also fortunate to have friends that I can meet”*
- *“Support from The Eric Liddell Community has been first class their online courses are really good for me”.*

3.4 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 on a friendly and informal basis. This service is continually monitored to ensure that it addresses the individual carer’s 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 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 is in the form of 3-year funding from the Edinburgh Health & Social Care Partnership, which has been extended to 31 March 2025.

Key performance indicators:

- In the year to 31 March 2022, there were over 80 participants in our befriending service. 2,300 hours of social support, interaction, and companionship were provided by volunteer befrienders to befriendees, with 30 matched relationships between carers and befrienders. 9 new volunteers were trained, and 240 support calls from the development officer were made to the befriendees.
- Separate gatherings for befriendees and befrienders were held, for a total of 19. These gatherings created opportunities for peer support to enrich carers and volunteers' social networks, with over 80 participants in total. At the volunteer befriender gatherings, we revisited topics related to good practice to ensure continual learning and enhance the outcomes of this programme.

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.

Quotes from befriender and befriender:

- *'Thank you! My befriender and I are a very good match. M is kind and thoughtful and always makes time to listen and understand, which is wonderful, as many times I've felt rather overlooked, and now I [feel] more able to say what I need to say, and know that it will be heard.'*
- *'As a new befriender, it has been a rewarding process with good support from the centre. My befriender and I have really enjoyed meeting up and making new friendship memories.'*

Future Plans

In alignment with the new strategic plan, the befriending service will continue to grow and develop, providing more opportunities for unpaid carers in need to connect with trained volunteer befrienders as well as social opportunities for befriendees and befrienders.

3.5 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, the UK wide regulatory body which allows them to practice under this protected title.

The Music Therapy Service was launched in January 2021, with initial funding from National Lottery Awards for All and Foundation Scotland. In December 2021 a successful award was received from the McLay Dementia Trust to further the music therapy service and the wider music development programme.

A referral process was developed, and initial referrals were made from other services within The Eric Liddell Community such as the Day Care Service and the Carers Programme, with other enquiries being made about self-referring to the service.

All sessions initially occurred via Zoom, and each of the clients attended the weekly sessions regularly and consistently. From September 2021 the majority of individual and group sessions were facilitated in-person at The Eric Liddell Community.

Key Performance Indicators: -

- 157 individual music therapy sessions took place which ranged between 30-45 minutes in length;
- 50 hour-long Music & Singing groups occurred with a total of 176 attendees;
- 12 Music Playlist Point groups occurred with a total of 36 attendees;
- 5 Carers Music groups.

A further key aspect has been to develop The Eric Liddell Community as a Playlist for Life Help Point in the community. A video was created by Playlist for Life to be published on their social media platforms about the work that The Eric Liddell Community has done using their starter kit resources to develop as a Community Help Point for people living with dementia and their carers to build and utilise personal playlists. This video has been made available for The Eric Liddell Community to use on their own platforms and website as required.

3.6 Wider Community Programme

Our wider community programme is open to people living with dementia, unpaid carers and the wider community. We have delivered several different initiatives over this time:

Lunch Delivery Programme

In response to the second lockdown linked to the pandemic, the Lunch Programme re-started on the 5th January 2021, to respond to the ongoing needs of vulnerable individuals and families and continued until the end of May 2021. This programme built on our successful Lunch Delivery Programme that was also supported by Celtic FC Foundation in 2020. This new Lunch Collection Programme provided clients with wholesome and healthy winter warmer meals Monday to Friday every week until the end of May 2021.

As the financial year 2021/2022 started in the middle of the delivery of this service, this report is focused on the last two months of the project, April – May 2021.

A total of **853** vulnerable people received daily telephone befriending support and daily lunches.

Quotes from clients:

- *“Fiona puts so much thought and work into the meals making it a highlight of our day that we do not want to miss if possible.”*
- *“Fiona really does us proud. The meals are excellent. I could not praise them more.”*
- *“It’s absolutely wonderful getting the lunches, it helps a lot. It’s a blessing getting the food.”*
- *“Excellent food.”*

Quotes from volunteers:

- *“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. Thank you for your support Zsofia. Hope to meet you in person!”*
- *“Well done for all your hard work. I can see how appreciated it is. “*
- *“Keep up the great work you do and I will hopefully meet you in person in the summer.”*

Community Meals

In recognition of the impact of our Lunch Delivery Programme, Celtic FC Foundation very kindly also funded a project to provide weekly community meals for individuals that are experiencing poverty or loneliness. In addition, the funding provided weekly cookery classes that will enhance people's cooking skills as well as their understanding of nutrition. The cookery classes have been developed through a partnership with Edinburgh Community Food, who supplied free parcels of food to participants each week, as well as a nutritionist and chef to lead the classes. The cookery classes ran from January to March 2022. Statistics and feedback from the classes included:

- 100% of participants surveyed feel they are more aware of the importance of healthy eating since using the project
- 75% of participants surveyed feel they are more able to cook healthy meals
- 75% of participants surveyed stated they are eating more healthily
- Feedback included: 'Amazing class, I got to enjoy new delicious food and learned new ways of cooking! Jess has been working with us and showed us new recipes - so informative' and '[I learned] new foods to cook - very well presented with clear instructions.'

Take 5 Project

In partnership with Edinburgh Community Food, Café Connect took part in the Take 5 project, a 12 week themed programme starting on 21 February 2022, to improve access to healthier food, cash first advice and partnership support services providing a safe, friendly inclusive local setting for vulnerable communities.

The Leisure and Wellbeing Programme

We also run classes directly within the Hub, responding to the needs of our local community:

- Zumba Gold restarted Friday 28 May 2021 and have increased to 4 classes in total on Wednesdays and Fridays which are well attended, regularly achieving maximum numbers of 20 participants per class.
- We also ran Tai Chi for health promotion and falls prevention and Kung Fu Panda classes for Children in partnership with the Scottish Confucius Institute for Business and Communication at Heriot Watt University
- Discussions are ongoing to bring back water colour painting and other classes of interest for the general public.

3.7 The Eric Liddell Community Hub

The Community Hub is the building where we host our Community Programme. The Community Hub also provides room facilities for the benefit of the local community and leased office accommodation to a range of other charities. We followed all Government COVID guidelines and the building re-opened in June 2021. Bookings were slow to return as customers were uncertain about mixing with others and possible mutations of the virus. Further restrictions were then imposed in the winter of 2021 when the omicron variant was discovered. This meant that this financial year was disrupted both in terms of the building being open, restrictions around capacity and individuals' reluctance initially to socialise.

Room hire

As a result, room hires were greatly reduced from pre-COVID times. However, during this year, we still had over 150 different groups using the Community Hub facilities. This created over 4100 hours of community activities, providing the community with a place to socialise, learn and play. The Eric

Liddell Community 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 2021/22 are analysed as follows:

Room hires analysed by customer sector 2021/22	
Commercial	49%
Charity or Community Group	32%
To deliver ELC services	19%
Total	100%

Office Accommodation provided to other charities

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

- Hearing Link
- Scots Music Group
- Crossroads Church
- Haemophilia Scotland
- Marsali Murray
- Scottish Older People's Assembly

Eric Liddell Enterprises

The charity continues to sell preloved children's clothes and books. Sales have been slow but are increasing as members of the public return to the building.

Café Connect

The Eric Liddell Community chef prepares healthy and nutritious meals for our Day Care clients Monday, Tuesday, Wednesday and Friday, every week. The cafe reopened in June 2021 and the chef worked hard to recruit a number of new volunteers. The provision of tea, coffee, soft drinks and snacks in the evening, continues to improve service and income levels.

The following events were held during the year to provide an opportunity for our local community to come together:

- The Spring Fair in June 2021 officially celebrated the reopening of the building to the public. We had a total of 18 stalls with 7 outside for the first time with external traders and our own, tombola, BookRoom, Tots Togs, Cake Stall and plant sale Musicians played throughout the day and a choir sang from the 1st floor balcony.
- Our Christmas Craft Fair returned after a one-year absence on 27 November 2021. Our light Switch on event was held on the 1 December 2021 with mulled wine and hot chocolates served to the local community with help from our trustees and café volunteers. We had over 20 stalls, including the local Rotary club, and Gingerbread men decorating as well as private stall holders and a piper. We were lucky to be chosen as the end point for Bruntsfield Primary School's Christmas Trail bringing school children and their families into the building. Many of the children had entered our Christmas drawing competition and were busy looking for their artwork displayed on our ground floor with the winner switching on our Christmas Lights on as a prize.

This year the charity took steps to improve our sustainability. In November, R J Consultancy visited the centre and produced an Energy Efficiency Assessment on behalf of Zero Waste Scotland. Their recommendations including replacing existing lights with LED's, replacing our existing gas boilers and investigate wall and floor insulation. Efforts are ongoing to raise the required funding to action these recommendations as we seek to implement these changes over the coming years.

We also explored options for cycling friendly programmes via Cycle Scotland.

We continue to work with Changeworks to increase our recycling and reduce our landfill waste. Over the last year we have saved the equivalent of one HGV truck driving almost 2000km. We have also recycled 55% of our waste.

3.8 Helping Hands (Volunteering Development)

Helping Hands is The Eric Liddell Community's volunteering programme and within the charity is responsible for: volunteer recruitment and engagement, working with the Senior Management Team and service leads to create volunteering opportunities that meet the needs of The Eric Liddell Community and our amazing volunteers.

Our volunteers are the heartbeat of our community and the work we do wouldn't be possible without the incredible contribution we receive from them. During the year April 2021-March 2022, we were supported by 114 incredible volunteers across our Café, Dementia Day Care, garden projects, befriending services, events and fundraising. In March 2021, we reported that we had 184 volunteers, however this included 76 Lunchtime Delivery Volunteers, a limited-time project that ran during the pandemic, equating to 108 volunteers supporting our core services and business. This year therefore, we note an overall lower number of volunteers, but are delighted to see an increase in the number of active volunteers supporting our core services, enabling us to drive progress towards our vision of a community where no one feels lonely or isolated.

Key performance indicators:

- Number of active volunteers (excl. the Lunch Delivery Programme) increased by 5%
- Volunteers donated over 9,500 hours of time to help advance our mission, equivalent to 5.5 full time equivalent staff

We were delighted to receive funds from the Queensberry House Trust for a Volunteer Co-ordinator post, initially for 12 months with a view to extend. We welcomed our new colleague to this post in April 2022. Volunteers are central to all we do but this is the first time we have had this role staffed so we're really excited about the year ahead. Plans for the next six to nine months include but are not limited to: reviewing and revising the 'Volunteer Journey' at The Eric Liddell Community including recruitment materials and streamlining the sign up process with our new website and database; developing a system for accurately reporting volunteer hours and engagement to more effectively communicate impact to funders and volunteers; creating and implementing a volunteer communications plan; and growing the number of active volunteers supporting The Eric Liddell Community's mission.

Quote from one of our Event Volunteers:

"I am really enjoying volunteering with The Eric Liddell Community! It is helping me to connect to other people and give me a new sense of purpose. I feel it will help with my physical and mental

health and has boosted my confidence! I really like everyone and enjoying giving a little back to the community. Thank you so much for the opportunity!"

Quote from a Wellbeing Lunch Volunteer:

"It's good to be able to resume in person volunteering with The Eric Liddell Community, following the necessary changes associated with the COVID 19 pandemic. I volunteer with the Thursday community meal, which is a local response to alleviating the impact of social isolation experienced within the Lothians. It's a pleasure to be able to support this project as a volunteer, and a privilege to hear the personal stories of those who enjoy the excellent hot lunches prepared by ELC staff. I also enjoy my engagement with both staff and my fellow volunteers and congratulate ELC on the support it provides the local community."

3.9 Communications

Throughout 2021/22, The Eric Liddell Community 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 in press coverage and uptake of articles, comments pieces and general coverage in local, regional and national press and media outlets.

The Eric Liddell Community website continues to perform well with an average of **292** weekly online sessions recorded between 1 April 2021 and 31 March 2022. 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 is in progress and it is anticipated that the new website will be launched in September 2022.

The social media performance and presence of The Eric Liddell Community is continuing to grow - our Facebook page has seen a **6.3%** increase in likes, which compared to last year is a **4.3%** improvement. 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 **12,851** impressions on other users every month from April 2022 - March 2022. Activity on Twitter has also yielded an average of **724** profile visits per month over the same time period, which is a **188%** growth compared to last year.

The ELC's Instagram page was established in October 2018 in order to diversify its online output. As of 31st March 2022, this page has **354** followers (53.8% of which are from Edinburgh), which is an increase in followers in **48%** compared to last year.

On a weekly basis on average our content reaches 153 people, which generates an average 386 impressions (total number of times users saw our post or story).

3.10 The Eric Liddell 2024 Centenary Initiative

The Eric Liddell 2024 Centenary Initiative has been under development with partners for a number of years, following the CEO's engagement with strategic partners – George Watson's College, Scottish Athletics, Scottish Rugby, the City of Edinburgh Council and Union Direct.

The Eric Liddell 2024 Centenary Initiative will recognise and celebrate the life, sporting and community service achievements of one of Scotland/UK's iconic figures, Eric Liddell; establishing strong sporting, educational, community, business and international links associated with the 2024 Paris Olympics.

Delivery of the Eric Liddell 2024 Centenary Initiative will secure, cherish and celebrate the legacy of Eric Liddell for future generations across the world.

Her Royal Highness The Princess Royal has kindly agreed to become the Patron for the Eric Liddell 2024 Centenary Initiative.

The last year has seen a wide and positive range of individuals, organisations, sporting legends, VIP's, educational institutions and business come together and work in partnership to implement the exciting plans for this area of work. These plans are being taken forward via three main workstreams: -

- Educational: Development of physical & online resources to support learning in schools, universities and adult learning
- Sporting: Promoting the legacy of Eric Liddell's sporting success through participation, engagement, fun and competition across multiple disciplines
- Cultural: The creation of an Eric Liddell Exhibition and other cultural celebrations in keeping with his legacy

3.11 Fundraising Overview

Our funding comes through a portfolio of income streams including trusts and foundations, community fundraising and events, individual giving and membership fees; our current strategy seeks to continue to diversify further to provide greater security and to secure more multi-year commitments.

The nature of the pandemic, with the main measure to control it being social distancing measures, and subsequently the building remaining closed for almost half of the financial year, meant that face-to-face events and our community fundraising were most heavily impacted. Mass social gatherings as well as smaller gatherings like cake sales or corporate fundraisers, were postponed or cancelled.

At 31 March 2022, The Eric Liddell Community achieved fundraising income of £210.7k against a budget of £241.5k which was an excellent result in the circumstances. The fact this shortfall is not larger is thanks to the generosity and ingenuity of our supporters and fundraisers who switched to virtual events or new forms of giving to continue to raise money and to our local community who responded so fantastically to our Winter Appeal.

Like most charities across the country, The Eric Liddell Community is continuing to think through how the pandemic is reshaping the environment in which we operate and what a post-pandemic world might look like for the sector.

Trusts and Foundations

Trusts and Foundations remain our largest income stream and we're grateful for the ongoing support of steadfast organisations as well as the further support of new friends. During financial year 2021/22 we were gifted over £95k from a wide range of grant making bodies.

Community Fundraising and Events

We have continued to be inspired by and grateful to our Community Fundraising Group, who all volunteer their time to help organise fundraising events for The Eric Liddell Community, despite the ongoing challenges and restrictions faced. The Group led three key Community Fundraising Events during the financial year, including: our Summer Fair, our flagship Jail and Bail, and the Christmas Fair.

Fundraising events, including the three major events above, a series of Lunchtime Concerts once the building re-opened and participants taking part in the virtual Kiltwalk, helped us to raise over £40k during financial year 2021/22.

Individual Giving

Individual Giving comprises fundraising through appeals, legacies, membership fees and regular gifts as well as high value donations and general donations; online and at our community hub. Totalling over £75.5k during financial year 2021/22.

Thanks

Last year, The Eric Liddell Community continued to fund new and existing care services to the highest quality, supporting hundreds of unpaid carers and people living with dementia across Edinburgh.

This work is only possible due to the unwavering commitment of our supporters and the companies, charitable trusts and foundations which continue to believe in and work with us. To everyone involved, we cannot thank you enough for continuing this vital help in the most challenging of years.

In addition to the donors named below, we would like to thank all our anonymous donors.

TRUSTS AND FOUNDATIONS

Age Scotland
Arnold Clark
Baird Trust
Celtic Football Club Foundation
City of Edinburgh Council
Clothworkers' Foundation
Communities Mental Health and Wellbeing Fund-EVOC
Cruden Foundation Limited
Cycling UK
Darroch Charitable Trust
Edinburgh Health & Social Care Partnership
Edward Gostling Foundation
Erskine Cunningham Hill Trust
Fitton Trust
Garfield Weston Foundation
Geoffrey Clarke Charitable Trust
Harry Richardson Creswick Charitable Trust
Hinshelwood Gibson Trust
Hospital Saturday Fund
Hugh Fraser Foundation
J K Young Endowment Fund

James Wood Bequest Fund
JTH Charitable Trust
Julie and Loren Hufstetler Foundation
Kuenssberg Charitable Foundation
Lady Marian Gibson Trust
Mazars
McLay Dementia Trust
Miss A C I Burgess' Charitable Trust
Miss D M Dawson Trust
Miss I F Harvey's Charitable Trust
Mrs Gladys Row Fogo Charitable Trust
Mrs Jeanette C Crighton's Charitable Trust
Nancy Roberts Charitable Trust
Queensberry House Trust
Saints & Sinners Club of Scotland
The Hibbert Family Foundation
The Hunter Foundation
The Robert Haldane Smith Charitable Foundation
The Vardy Foundation
Thistledown Trust
Viewforth Trust
W M Mann Foundation
Ward Family Charitable Trust
William Simon Wilson Charitable Trust
William Syson Foundation

CORPORATES AND COMMUNITY BUSINESSES

181 Delicatessan
Bakery Andante
Bear's Larder
Dig In
Edinburgh News Box
Fleming Smith Hairdressing
Hex
Honeycomb & Co
McLarens on the Corner
Nice Things
Nordic Living
Prestonfield Golf Course
S Luca
Specsavers, Morningside Road
Starbucks, Colinton Road
W.M. Christie
Union Direct

4. Financial review

4.1 Review of income and expenditure for the year ended 31 March 2022

Total funds grew by £63,808 to a closing balance of £2,014,965 (including £1,522,817 of expended funds).

As predicted in last year's Financial Review, there was a significant deficit on unrestricted funds for the year; falling by £56,731 to a closing balance of £128,084. This was due to the adverse impact of Covid on accommodation letting income persisting well into the year while building and support costs returned to near normal levels. Further, there was less government financial support available during the year (the job retention scheme grant was curtailed and ended in September 2021).

Total income increased by £23,868 (2.7%) to £911,047 (2021-£887,179). The ending of the Job Retention Grant was compensated by recovery across all main income categories although accommodation letting reported is 34% short of pre-pandemic levels.

Restricted income increased by £21,838 (4.2%) to £546,153 (2021-£524,315) due mostly to increased individual donations towards caring services through public appeals.

Donations, legacies and fundraising income increased by £23,256 to £257,278 (2021-£234,622). This was better than expectations and was helped by additional fundraising staffing and the continuing generous support of local people, the ELC membership and charitable trusts.

Total expenditure increased by £161,877 (23.6%) to £847,439 (2021-£685,562). This increase is due to two main factors: support staffing complement and routine building costs returned to near normal levels as footfall recovered from the pandemic, and there was significant expenditure to ensure the building met all new requirements to make it as safe as possible to reopen post-Covid (much of this work was funded by grants and donations).

Staffing costs increased by £70,564 to £560,134 (2021-£489,480). 0.7FTE was added to fundraising staffing and 1.0FTE to carer support staffing. The remainder of the increase came from building support staffing returning to their normal hours (much of this staffing is covered by variable hour contracts).

Covid-safety improvements included a major upgrade to the ventilation system, alteration of the interior building configuration to allow improved airflow and deep cleaning of the entire interior of the building. In addition, older furnishings were replaced with modern easy-clean alternatives. IT infrastructure was also improved to adapt to new operating conditions.

Caring services expenditure increased by £9,250 to £350,136 (2021-£340,886). This reflects the charity's continued success in securing grant support and donations for its caring services.

By the end of the financial year, accommodation letting and catering income were running at 90% of pre-pandemic levels and the Board was able to budget a small surplus of £20k for 2022/23.

4.2 Non-domestic rates relief

The Eric Liddell Community 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 2021/22.

4.3 Risk management

The charity 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 most recent review of the risk register was carried out in June 2022. The members of the committee

review all major risks to which the charity is exposed and, with the CEO, COO and senior management team, establish systems to mitigate these risks to the greatest extent possible.

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 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 Community 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 35. At the end of last year 2020/21, ELC transferred £30,000 from General Funds to Designated Funds. This money was earmarked for a consultant-led review of the income generating capacity of the building and enhancing the Centre's financial sustainability. This work continued into 2022/23.

The amount of free reserves (general funds) targeted as at 31 March 2022 is £270,000, 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. As at 31 March 2022, general funds stood at £113,548 which is £156,452 short of the current target.

The trustees perform a major review of the charity'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 risk register.

5. 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.

6. 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 24 August 2022, and signed on their behalf by:



.....
Amanda Pringle – Chairman



.....
Colin Baillie - Treasurer

24 August 2022

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

Opinion on financial statements

We have audited the financial statements of the Eric Liddell Community (the "charitable company", the "charity") for the year ended 31 March 2022, 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 2022 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 21, 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, 24th August 2022

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 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Income and Endowments from:							
Donations and legacies							
Donations, gifts and legacies	2	127,954	42,076	170,030	163,915	24,329	188,244
Members' subscriptions		6,880	0	6,880	6,498	0	6,498
Members' donations		33,247	2,500	35,747	14,133	1,875	16,008
Fundraising events		34,096	0	34,096	23,792	0	23,792
Charity shop, Wellbeing courses		10,526	0	10,526	80	0	80
Investments							
Interest receivable		119	0	119	608	0	608
Charitable activities							
Grants	3	0	493,458	493,458	0	497,995	497,995
Contribution from service users		0	8,119	8,119	0	116	116
Accommodation letting	4	119,447	0	119,447	73,454	0	73,454
Catering services	5	24,010	0	24,010	101	0	101
Other incoming resources							
Job retention Scheme grant		8,615	0	8,615	80,283	0	80,283
Total Income and Endowments		364,894	546,153	911,047	362,864	524,315	887,179
Expenditure on:							
Raising funds							
Fundraising costs	6	101,517	0	101,517	81,226	0	81,226
Charitable activities							
Caring services		0	350,136	350,136	0	340,886	340,886
Building services and heritage		279,576	70,116	349,692	172,957	57,356	230,313
Catering services	5	40,532	5,562	46,094	33,137	0	33,137
Total Expenditure	7	421,625	425,814	847,439	287,320	398,242	685,562
Net Income/(Expenditure)		(56,731)	120,339	63,608	75,544	126,073	201,617
Transfers between funds		0	0	0	0	0	0
Other Recognised Gains and Losses		0	0	0	0	0	0
Net Movement in Funds		(56,731)	120,339	63,608	75,544	126,073	201,617
Reconciliation of Funds							
Total Funds Brought Forward		184,815	1,766,542	1,951,357	109,271	1,640,469	1,749,740
Total Funds Carried Forward	17,18	128,084	1,886,881	2,014,965	184,815	1,766,542	1,951,357

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

The notes on pages 28 to 37 form part of these accounts

ERIC LIDDELL COMMUNITY
Report and Financial Statements

SC071075

Balance Sheet as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS:					
Tangible Assets	12	<u>1,619,356</u>	<u>1,619,356</u>	<u>1,621,048</u>	1,621,048
CURRENT ASSETS:					
Stocks	13	960		880	
Debtors	14	39,756		34,653	
Cash at Bank and in Hand		<u>487,100</u>		<u>431,492</u>	
		<u>527,816</u>		<u>467,025</u>	
LIABILITIES:					
Creditors falling due within one year	15	<u>(97,207)</u>		<u>(88,215)</u>	
Net Current Assets			430,609		378,810
Total Assets less Current Liabilities			<u>2,049,965</u>		<u>1,999,858</u>
Creditors falling due after more than one year	16		(35,000)		(48,501)
NET ASSETS			<u><u>2,014,965</u></u>		<u><u>1,951,357</u></u>
FUNDS:					
Unrestricted Funds	17				
General Fund			113,548		154,815
Designated Funds			<u>14,536</u>		<u>30,000</u>
			<u>128,084</u>		<u>184,815</u>
Restricted Funds	18				
Expended Property Fund			1,522,817		1,522,817
Other Restricted Funds			<u>364,064</u>		<u>243,725</u>
			<u>1,886,881</u>		<u>1,766,542</u>
TOTAL FUNDS	19		<u><u>2,014,965</u></u>		<u><u>1,951,357</u></u>

The notes on pages 28 to 37 form part of these accounts

Approved by the trustees on 24th August 2022 and signed on their behalf by:



.....
Amanda Pringle
Chairman

Statement of Cash Flows
for the year to 31 March 2022

	2022	2021
	£	£
Cash flows in operating activities:		
Net increase in total funds	63,608	201,617
Add back depreciation charge	4,893	10,355
Deduct interest income (to Investing Activities)	(136)	(608)
Add back loan interest (to Investing Activities)	651	294
(Increase)/decrease in stocks	(80)	140
(Increase)/decrease in debtors	(5,103)	21,982
Increase in creditors (excluding Loans)	4,578	6,068
Cash provided by operating activities	<u>68,411</u>	<u>239,848</u>
Cash flows from investing activities:		
Interest income	136	608
Loan interest paid	(651)	(294)
Purchase of tangible fixed assets	(3,201)	(8,304)
Cash used by investing activities	<u>(3,716)</u>	<u>(7,990)</u>
Cash flows from financing activities:		
Loans received	0	50,000
Loan repayments	(9,087)	(4,259)
Cash used by financing activities	<u>(9,087)</u>	<u>(4,259)</u>
Increase in cash and cash equivalents	<u>55,608</u>	<u>277,599</u>
Cash and cash equivalents at the beginning of the year	<u>431,492</u>	<u>153,893</u>
Total cash and cash equivalents at the end of the year	<u><u>487,100</u></u>	<u><u>431,492</u></u>

Notes to the Financial Statements

1 Accounting Policies

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

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

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

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

The Eric Liddell Community 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 July 2022, and in particular, the post-Covid recovery of building related income and fundraising receipts, 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 charity 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 charity'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 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.

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2 Donations, Gifts and Legacies	2022	2021
	£	£
Trusts and other organisations	126,228	121,765
Individuals (excluding Members)	29,358	66,479
Bequests and legacies	14,444	-
	<u>170,030</u>	<u>188,244</u>

Membership subscriptions and donations are shown separately on the face of the SOFA.

3 Grants		2022	2021
<i>Funder</i>	<i>Activity</i>	£	£
Awards for All	COVID/Wellbeing programme	-	9,410
Celtic FC Foundation	Liddell Lions Lunch Breaks	5,000	-
Celtic FC Foundation	Mental health/wellbeing	25,000	-
Communities Recovery Fund	COVID/Outreach services	-	30,000
EHSCP	Carer Befriending	25,945	25,190
EHSCP	Carer support services	14,907	17,808
EHSCP	Dementia Day Care	201,800	198,387
EHSCP/VOCAL	Carer support service/Carewell	49,884	12,411
EHSCP/EVOC	Befriending support	9,080	-
Hunter Foundation	2024 Olympic Centenary	50,000	-
Life Changes Trust	Dementia Befriending	7,269	10,529
McLay Dementia Trust	Music therapy	23,250	-
Queensberry House Trust	Volunteer development	15,000	-
Robert S Haldane Trust	Dementia and elderly services	-	10,000
Robert S Haldane Trust	2024 Curriculum development	50,000	-
RS MacDonald Charitable Trust	Lunch Breaks for Carers	-	14,395
Third Sector Resilience Fund	COVID/Essential running costs	-	49,856
Third Sector Recovery Fund	COVID/Post pandemic recovery	-	70,124
Wellbeing Fund	COVID/Wellbeing programme	-	37,809
Various other funders	Various activities	16,323	12,076
		<u>493,458</u>	<u>497,995</u>

4 Accommodation Letting Income	2022	2021
	£	£
Leasehold accommodation	17,777	25,618
Room hire income	70,196	16,362
Mobile telephone mast site rentals	16,174	16,174
Residential flat rentals	15,300	15,300
	<u>119,447</u>	<u>73,454</u>

The building was fully re-opened to room hires on 15th June 2021.

5 Catering Services Income and Expenditure	2022	2021
	£	£
Income	24,010	101
Cost of sales	7,923	35
	<u>16,087</u>	66
Staff costs	26,444	22,735
Other direct costs	7,576	2,437
Deficit before allocated costs	(17,933)	(25,106)
Allocated support costs	4,151	7,930
Net deficit on catering services	<u>(22,084)</u>	<u>(33,036)</u>

The public café was re-opened in July 2021. Catering income is comprised of café counter takings, room catering, catering to the dementia service and special events.

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6 Fundraising Costs	2022	2021
	£	£
Staff costs	82,130	63,319
Other direct fundraising costs	9,987	4,909
Allocated support costs	9,400	12,998
	<u>101,517</u>	<u>81,226</u>

7 Expenditure analysis

Analysis of total expenditure by type:

	2022	2021
	£	£
Staffing costs (See Note 9)	560,134	489,480
Building, equipment and utility costs	117,348	114,970
Other costs	169,957	81,112
	<u>847,439</u>	<u>685,562</u>

<i>Analysis of total expenditure by activity:</i>	Direct staffing costs	Other direct costs	Support staffing costs	Other support costs	2022 Total costs	2021 Total costs
	£	£	£	£	£	£
Fundraising costs	<u>82,130</u>	<u>9,987</u>	<u>3,760</u>	<u>5,640</u>	101,517	81,226
Charitable activities:						
Dementia & older peoples' services	123,248	23,792	31,604	32,895	211,539	184,392
Other caring services	<u>79,705</u>	<u>36,212</u>	<u>18,450</u>	<u>4,230</u>	138,597	156,494
Total for Caring Services	202,953	60,004	50,054	37,125	350,136	340,886
Building services and heritage	97,999	144,687	92,206	14,800	349,692	230,313
Catering services	26,443	7,576	4,589	7,486	46,094	33,137
Total expenditure on charitable activities	<u>327,395</u>	<u>212,267</u>	<u>146,849</u>	<u>59,411</u>	745,922	604,336
Total expenditure	<u>409,525</u>	<u>222,254</u>	<u>150,609</u>	<u>65,051</u>	847,439	685,562

In 2021/22, expenditure on Charitable Activities was £745,922 (2020/21:£604,336) of which £320,108 (2020/21: £206,094) 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:-

	2022	2021
	£	£
Staff costs (secretarial duties - apportioned based on estimated hours)	8,010	7,815
Trustee training, meeting & insurance costs	462	450
Audit fee	3,000	3,000
Other professional fees	1,015	-
	<u>12,487</u>	<u>11,265</u>

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

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8 Net income for the year	2022	2021
	£	£
<i>This is stated after charging:</i>		
Audit fee	3,000	3,000
Depreciation (see Note 12)	4,893	10,355
Loan interest paid	651	294
Equipment operating lease rentals:		
on leases expiring within one year	0	317
on leases expiring in two to five years	2,134	2,134
	_____	_____
9 Analysis of staffing costs and numbers	2022	2021
	£	£
Staffing costs:		
Salaries	491,300	442,353
Employer national insurance contributions	38,373	28,223
Employer pension contributions	21,967	16,800
	551,640	487,376
Staff death-in-service insurance	2,614	2,104
	554,254	489,480
Agency staffing	5,880	0
	560,134	489,480

Employer national insurance contributions are stated after deducting Employment Allowance of £4,000 (2020/21 - £4,000).

Staff numbers in head count and full time equivalents:	2022	2021
	Number	Number
Average monthly head count	26	23
	FTE	FTE
Average monthly full-time equivalent (FTE) staff numbers	18.8	17.3

The charity considers its key management personnel comprises the Chief Executive Officer, Chief Operating Officer, Dementia Service Manager, Operations Manager, Fundraising Manager and the Finance Manager. This is a full time equivalent staffing of 4.5 (2020/21 - 4.3). The total employment benefits (salary plus employer pension contributions) of the key management personnel were £183,533 (2020/21 - £167,492).

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 (2020/21 - £nil)

Mr Alasdair Seale, who was Chairman of the charity 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.

11 Taxation

As a charity, the Eric Liddell Community 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 its charitable objectives. No liability for tax on income or gains has arisen during the year (2020/21 - £nil).

The Eric Liddell Community 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 2022, was 42% (2020/21 - 42%).

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12 Tangible Fixed Assets	Heritable Property £	Plant & Equipment £	Total £
Cost or Valuation:			
At 1 April 2021	1,600,000	181,819	1,781,819
Additions	0	3,201	3,201
Disposals	0	(9,875)	(9,875)
At 31 March 2022	<u>1,600,000</u>	<u>175,145</u>	<u>1,775,145</u>
Depreciation:			
At 1 April 2021	0	160,771	160,771
Provided in year	0	4,893	4,893
Eliminated on disposals	0	(9,875)	(9,875)
At 31 March 2022	<u>0</u>	<u>155,789</u>	<u>155,789</u>
Net Book Amount at 31 March 2022	<u>1,600,000</u>	<u>19,356</u>	<u>1,619,356</u>
Net Book Amount at 31 March 2021	<u>1,600,000</u>	<u>21,048</u>	<u>1,621,048</u>

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 charity'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 29, the heritable property is subject to an annual impairment review carried out by the trustees. 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. This 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 of the building in July 2022 and conclude that there has not been a permanent impairment in the value of the building. Therefore the value of the freehold buildings in these accounts remains £1.6m.

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

13 Stocks at Cost	2022	2021
	£	£
Food and drink	500	460
Kitchen consumables	360	320
Cards and books	100	100
	<u>960</u>	<u>880</u>

14 Debtors	2022	2021
	£	£
Trade debtors	15,855	14,433
Other debtors and accrued income	23,901	15,627
Grants receivable	0	4,593
	<u>39,756</u>	<u>34,653</u>

Other Debtors includes £7,124 of gift aid on eligible gifts from individuals.

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15 Creditors falling due within one year	2022	2021
	£	£
Bank of Scotland term loan (see Note 16)	3,501	4,087
Bank of Scotland bounce back loan	10,000	5,000
Trade creditors	24,515	20,260
Prepaid grants and deferred income	7,318	7,318
Accruals and sundry creditors	32,181	38,082
VAT and Social Security	19,692	13,468
	<u>97,207</u>	<u>88,215</u>

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

16 Creditors falling due after more than one year - Loans	2022	2021
	£	£
Bank of Scotland term loan	0	3,501
Bank of Scotland bounce back loan	35,000	45,000
	<u>35,000</u>	<u>48,501</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 was made on 28th October 2021 and this will be followed by 59 further repayments. The loan can be repaid early and this will extinguish all future interest liabilities.

17 Unrestricted Funds	General	Designated	Total
	Fund	Fund	Unrestricted
	£	£	Funds
	£	£	£
Funds balance at 1 April 2021	154,815	30,000	184,815
Deficit/funds applied during the year	(41,267)	(15,464)	(56,731)
Funds balance at 31 March 2022	<u>113,548</u>	<u>14,536</u>	<u>128,084</u>

Designated Fund:

As at 31 March 2021, the Board of ELC approved the transfer of £30,000 from the unrestricted general fund to a designated fund to cover planned expenditure to support the charity's recovery from the Covid pandemic. This included a consultant-led review of the income generating potential of the building and a study of the further building adaptations that might be required. This work began in 2021/22 but continues into 2022/23.

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18 Restricted Funds

	Opening 1 Apr 2021 £	Incoming resources £	Outgoing resources £	Transfers of funds £	Closing 31 Mar 2022 £
(1) Expended Property Fund	1,522,817	0	0	0	1,522,817
(2) Dementia & Older Peoples' Services	65,023	209,919	211,539		63,403
(3) Other Caring Service Funds:					
Carer Support Service/CEC	0	14,907	0	0	14,907
Carer Support Service/Carewell	3,960	49,884	50,880	0	2,964
Carer Befriending/EHSCP	2,865	25,945	26,200	0	2,610
EVOC/Mental Health and Wellbeing	0	9,080	0	0	9,080
Caring Soles	12,558	0	0	0	12,558
Community Recovery Fund	30,000	0	30,000	0	0
COVID/Lunch Delivery Programme	9,110	0	9,110	0	0
Better Lives (Dementia Befriending)	5,704	7,269	8,500	0	4,473
Liddell Lions Lunch Breaks	4,418	5,000	1,900	0	7,518
Mental Health/Wellbeing	0	25,000	0	0	25,000
Music therapy	0	23,250	0	0	23,250
Volunteer development	0	15,000	0	0	15,000
Wellbeing Programme (COVID)	10,020	0	10,020	0	0
Other funds	0	15,588	8,661	0	6,927
	<u>78,635</u>	<u>190,923</u>	<u>145,271</u>	<u>0</u>	<u>124,287</u>
(4) Heritage, Equipment and Other Funds					
General Building Fund	29,943	0	0	0	29,943
Boiler Replacement Fund	0	27,500	0	0	27,500
Equipment Fund	0	17,811	12,250	0	5,561
Adapt and Thrive/Pandemic recovery	70,124	0	44,850	0	25,274
2024 Olympic Centenary	0	100,000	11,904	0	88,096
	<u>100,067</u>	<u>145,311</u>	<u>69,004</u>	<u>0</u>	<u>176,374</u>
	<u>243,725</u>	<u>546,153</u>	<u>425,814</u>	<u>0</u>	<u>364,064</u>
Total Restricted Funds	<u><u>1,766,542</u></u>	<u><u>546,153</u></u>	<u><u>425,814</u></u>	<u><u>0</u></u>	<u><u>1,886,881</u></u>

<u>Name of fund</u>	<u>Description of the fund</u>	<u>When fund is to be applied</u>
Expended Property Fund	This fund represents the accumulated monies received and applied towards the major internal structural redevelopments completed in 2007, less the impairment provision of £395,267 arising in 2012/13 (see Note 12).	n/a. Not a cash fund
Dementia and Older Peoples' Services Fund	This fund is to support the development of the Dementia Day Care service and associated services for elderly people. It is anticipated that currently held funds will be applied during 2022/23 and 2023/24 - largely towards additional staffing costs and outreach services.	2022/23 and 2023/24
Carer Support Fund/CEC	This grant was received late in 2021/22 and will be used towards carer support services.	2022/23
Carer Support/ Carewell	This is a five year contract with a group of partners, led by VOCAL, to provide support services for carers. The project started January 2021 and is funded by EHSCP through VOCAL. The grant is paid quarterly in advance.	First quarter of 2022/23
Carer Befriending/EHSCP	This is a befriending service for carers which is funded by EHSCP. The initial funding agreement was for three years to 31 March 2022 but has now been extended to 31 March 2025.	First quarter of 2022/23

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Description of Restricted Funds/ continued..

EVOC/Community Mental Health and Wellbeing Fund	This project is designed to sustain or improve the mental health of young people age 16 and over by providing a range of engaging activities such as gardening, fitness and cooking programmes.	2022/23
Caring Soles	This is a footcare service which has run from 2017. The service was halted during the pandemic but we anticipate running a similar service in 2022/23. Funds held are the residue from a public appeal held in December 2020.	2022/23
Community Recovery Fund	ELC entered into a partnership with Celtic FC Foundation and others, to provide a range of COVID response services, including meal delivery and telephone/video outreach, over the period April to June 2021. The initial grant of £30,000 was received late in March 2021.	n/a
Covid Lunch Delivery Fund	In March 2020, ELC received funding from Celtic FC Foundation and others to prepare and deliver meals to vulnerable people in lockdown. The residue of the fund was wholly applied in 2021/22.	n/a
Better Lives Dementia Befriending (LCT)	This is an 18 month project running to September 2022, supporting dementia carers. It was funded by a grant from Life Changes Trust which is paid by two equal installments of £7,269.	To 30 September 2022
Liddell Lions Lunch Breaks	The Liddell Lions programme provides socially-engaging activities to people with a diagnosis of dementia. It is funded by Celtic FC Foundation with a £30,000 grant covering 18 months, payable by 6 equal instalments starting February 2022.	To June 2022
Mental Health/Wellbeing	Celtic FC Foundation provided a £25,000 grant to provide a weekly day of lunch and activities for vulnerable people living in the wider community. The service will run from April to December 2022.	To December 2022
Music Therapy	Grant from McLay Dementia Trust. Providing music therapy to people with a diagnosis of dementia	2022/23
Volunteer development	£15k grant from Queensberry House Trust to fund a part time volunteer development officer.	2022/23
Wellbeing Fund/Covid	In June 2020 the charity secured a grant of £37,809 from the Wellbeing Fund to provide activities to elderly vulnerable people under lockdown. Further funding extended the programme to December 2021.	n/a
Other funds	This is a collection of restricted grants made towards the charity's work with carers. The remaining fund will be applied in 2022/23.	2022/23
General Building Fund	This fund was established in order to meet emergency unplanned costs associated with the building and fixed plant. 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	Ongoing
Boiler replacement fund	During the year, the heating and hot water boilers failed. Temporary repairs were instructed to maintain operations, and an appeal launched to raise money for their replacement at an expected cost of £58,000. By July 2022 sufficient funds had been received to meet the full cost of this work.	Summer 2022
Equipment fund	The Clothworkers' Foundation awarded a grant of £9,250 to purchase specialist seating for the dementia day care service. This was applied in May 2021. The Mazars Charitable Trust awarded £9,561 to upgrade kitchen equipment and this will be completed in 2022/23.	2022/23

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Description of Restricted Funds/ continued..

Adapt and Thrive/ Pandemic recovery	ELC received a grant of £70,124 late in March 2021 to make the building covid-safe for the future and to improve the charity's website and IT infrastructure to achieve a sustainable recovery. The remaining funds will be applied in 2022/23.	To December 2022
2024 Olympic Centenary	Two grants of £50,000 were received from the Hunter Foundation and the Robert S Haldane Trust as initial funding of the 2024 Eric Liddell Olympic Centenary project. Funds held at 31 March 2022 will be applied during 2022/23 and the trustees have targeted fresh funds during the year.	2022/23

19 Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds		Total Funds
		General Funds	Designated Funds	
	£	£	£	£
Fund balances at 31 March 2022 are represented by:				
Tangible Fixed Assets	1,526,318	93,038	0	1,619,356
Current Assets	364,064	149,216	14,536	527,816
Current Liabilities	(3,501)	(93,706)	0	(97,207)
Long-term Liabilities	0	(35,000)	0	(35,000)
	<u>1,886,881</u>	<u>113,548</u>	<u>14,536</u>	<u>2,014,965</u>