



(A Company Limited by Guarantee)

Report and Financial Statements

Year Ended: 31 March 2020

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

Bringing Edinburgh's Communities Together

ERIC LIDDELL CENTRE
Report and Financial Statements
Year ended 31 March 2020

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

| | <u>Date resigned/retired</u> | <u>Date appointed</u> |
|------------------------|------------------------------|-----------------------|
| Chairperson: | | |
| Amanda Pringle | | 1 Aug 2019 |
| Alasdair Seale | 1 Aug 2019 | |
| Treasurer: | | |
| Mr Colin Baillie | | 1 Aug 2019 |
| Mr Hugh M Pollock | 1 Aug 2019 | |
| Other trustees: | | |
| Irene Adams OBE | | |
| Ms Kendall Allan | | 18 Feb 2020 * |
| Mr Mike Billingham | | |
| Ms Sharon Cheng | 1 Aug 2019 | |
| Mrs Jane Chidwick | | |
| Dr Jennifer A Dawe | 1 Aug 2019 | |
| Mrs Maureen Harrison | | |
| Prof. Tracy Humphrey | 19 Nov 2019 | |
| Mrs Catherine McCallum | | |
| Mr David Smith | 1 Aug 2019 | |
| Dr Tirion Seymour | | 19 Nov 2019 * |
| Mrs Fiona Waddell | | |
| | | |

* Co-opted

Chief Executive:

Mr John MacMillan

Patrons:

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

North American Ambassador:

Dr. Gene C. Crume, Jr.

Registered Office:

15 Morningside Road
 Edinburgh
 EH10 4DP

Auditors:

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

Bankers:

Bank of Scotland plc
 Edinburgh N. Morningside
 PO Box 17235
 Edinburgh
 EH11 1YH

Solicitors:

Anderson Strathern LLP
 1 Rutland Court
 Edinburgh
 EH3 8EY

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Year ended 31 March 2020

Trustees' Report

The Trustees of the Eric Liddell Centre (ELC), who are also directors of the charity for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 31 March 2020.

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

1. Structure, governance and management

1.1 General

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

1.2 Method of appointment or election of trustees

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

The Board and its Finance and General Purposes Committee and Caring Services Committee each met four times during 2019/20.

1.3 Key management personnel and trustees

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

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

2. Vision, mission, values and strategic aims

2.1 Vision

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

2.2 Mission

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

2.3 Values

Being Inclusive

By listening to our community's needs.
By offering opportunities regardless of ability.
By combating social isolation.

| | |
|-------------------------|---|
| Being Compassionate | With respect, dignity and integrity. With welcoming environments. With person centred approaches. |
| Striving for Excellence | In the services we provide. In our customers' experiences. In how we communicate our message. |
| Working in Partnership | With our communities. With the Third Sector. With funders and regulators |

2.4 Strategic Aims

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

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

2.5 Activities

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

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

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

In the last year, the ELC has developed further its positive relationship with Edinburgh University and has initiated a range of joint work with both Heriot Watt University and Queen Margaret University, following earlier engagement. Closer working arrangements have been developed with the SRU, Scottish Athletics, George Watsons College, Voice of Carers Across Lothian (VOCAL), the City of Edinburgh Council and Bruntsfield St Oswalds. The Centre has been working over the last few years in consolidating a relationship between our North America Ambassador Dr Gene Crume of Judson University. After Dr Crume's last visit the idea of a week-long trip for students and staff to help the Centre was developed. After several months of planning a date for the first week in March 2nd to the 6th February 2020 was confirmed.

A group of 13 students, staff and alumni from Judson University travelled to Edinburgh and took part in a week-long mission of volunteering to help the Centre in a number of different ways.

After a full induction to the Centre including a presentation by our Patron, Sue Caton (Eric Liddell's niece), the team were divided into groups for their project specific inductions.

The group worked in the project teams all week and completed a variety of tasks in a number of different areas including Day Care, Caring Soles, charity shops, building developments and marketing/PR.

An evening reception was held on Thursday the 5th of March in the Robertson Suite to thank Judson University for all their hard work, which included a presentation about their week at the Centre.

The event was attended by staff and volunteers of the Eric Liddell Centre, Judson staff and students, local MSPs, members and friends of the Centre. We look forward to working with Judson in the future and making this volunteering opportunity an annual event.

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

3. Achievements and performance

3.1 Dementia Day Care Service

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

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

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

The ELC Dementia Day Care Service is funded through a contract with the City of Edinburgh Council (CEC)/Edinburgh Health & Social Care Partnership (EH&SCP), Lothian Health Board, beneficiaries' contributions and fundraising receipts.

A new tender process to run "Day Opportunities for Older People" in the City" was published by CEC/EH&SCP in January 2020. The ELC submitted a bid for a contract in February to run this service in the South East/West of the city from August 2020 for a period of two years, with the option to extend for a further period of 24 months. The new contract was due to be awarded on 3 June 2020, but the EH&SCP decided to extend the existing contract due the COVID-19 until 31st March 2021.

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

On 16 March 2020, as a result of the COVID-19 pandemic, EH&SCP issued instructions for all Day Opportunities to pause service provision. The ELC Day Service produced an Alternative Service Plan that was operational on the 17th March. The Plan will continue to be developed to take account of the COVID-19 pandemic. The main feature of the Plan is regular wellbeing calls to clients and carers to ensure all clients' care needs are being met. It also includes the provision of useful links, activities, books/magazines, essential shopping/laundry, prescription collection and medication prompts.

The Centre has received very positive feedback on our Alternative Care Plan. Comments from carers and clients include:

- "...really grateful for the wellbeing calls made to mum and for mum's laundry being done. Mum speaks a lot about the phone calls from Day Care staff and she's grateful for the activities and books being delivered - she has been really enjoying the newsletter too."

- “Your volunteer has been a marvellous help in sorting some of my lap top struggles. I’m now trying to get to grips with the phone!! All good wishes to you and your staff”.
- “Thank you for bringing me up to date; the latest link (gardens) is really good, you see so much more detail in the “stills” than the moving TV picture, I don’t know how you find them but all your links have been great!”.

Day Care has had a very busy and successful year, which included a major challenge in the form of the COVID-19 pandemic towards the end of March. This life supporting work has been achieved as a direct result of the hard work and commitment of staff and volunteers, as evidenced in their care and support of service users.

Key Performance Indicators: -

Day Care was most recently inspected in June 2016 and achieved a grading of 6/Excellent for the Quality of Care and Support offered to the service users and a grading of 5/Very Good for the Quality of staffing. The Service was due to have been subject to a further inspection in 2019/20 but this has not taken place to date.

Day Care has in place Individual Care Plans for all service users, which record how the service responds to the outcomes listed above as well as each individual’s specialised needs.

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

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

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

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

The Day Care Carers and Client Survey was circulated in April 2019, with a 67.5% response rate. The returns highlighted positive results in relation to service provision, overall performance, transport and satisfaction levels. Client and carer feedback from our survey results has been positive and indicate that the service is performing well, which is highlighted by the following returns:

- 55% of carers advised that the person attending Day Care felt isolated at home
- 100% of carers confirmed their overall satisfaction with the service
- 100% of carers indicated that the activities and outings provided by Day Care were suitable and enjoyable for the person they care for
- 100% of carers confirmed that they were satisfied that the person they care for felt supported by their ELC Keyworker
- 100% of carers confirmed they were happy with the transport provided

The comments received from carers on the above and other aspects of the Survey have been evaluated and transferred to an action plan, with proposals and a timeline for action.

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

Comments from Carers/Family Members

“Thank you for your letter. The wording of the letter was so thoughtful and just sums up how lovely you and the team are. You really made a difference. Not just to mum’s life but to ours too. I always look forward to Mondays!”

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

3.2 Befriending Service

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

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

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

Funding support was in the form of 3 year funding from the EH&SCP with an annual allocation of £24,456 for this year. The funding package will continue until March 2022.

Key performance indicators: -

In the year to 31 March 2020, **197** face-to-face meetings took place and **492** hours of a respite break were offered to carers, with **27** matched relationships between carers and befrienders.

In partnership with the Life Changes Trust (LCT) Befriending Project and the Carer Support Programme, monthly Befriending Gatherings were provided. This created opportunities for peer support to enrich carer’s social networks, whilst also giving an opportunity to attend information sessions on a variety of subjects – this delivered **99** attendances in 2019/20.

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

Quote from a Befriender:-

“The befriending came at a time when I really needed it. I didn’t know how I was going to continue in my caring role. It has been such a lifeline for me and has taken me away from my caring situation for a little while, which has been fantastic.”

Due to the COVID-19 pandemic and at the request of our funder, we paused the face-to-face contact in March and considered how best to replace this with arm’s length support via telephone, email contact and online/digital methods of engagement. This has resulted in the pro-active move to an outreach/arm’s length model to ensure that our contact and support continues. This has included the use of online platforms to encourage wider meetings and gatherings.

3.3 Dementia/Carer Befriending, Lunch Breaks and Friendship Groups

With funding from Life Changes Trust, Robertson Trust, DEEP, the RS MacDonald Charitable Trust and Celtic FC Foundation, the ELC provides lunch clubs (Lunch Breaks Programme), group befriending, and one to one befriending; all of these programmes for people with dementia and carers. The ELC has had its Friday ‘Lunch Breaks’ for people with dementia and carers for six years; in 2017/18 a second

day of lunch club provision was added as 'Liddell Lions Lunches' with funding from Celtic FC Foundation, which continues.

The befriending of carers, in its 5th year of funding from the Life Changes Trust, with matched funding in this financial year from the EH&SCP, is operating at full capacity, which would be impossible without our wonderful volunteers.

Both Lunch Clubs ran successfully, with two further years of Friday Lunch Breaks funded from 2019 – 2021 by RS Macdonald Trust, re-confirmed following a successful annual report; and high interest and wide range of attendees at the Wednesday Liddell Lions Lunches that began in February 2018. Participants take part in a creative, varied programme of exercise, games, poetry and arts; singing; day trips; and informational sessions.

Key Performance Indicators: -

- Number of attendees at Lunch Breaks (Friday) and Liddell Lions Lunches (Wednesday) ranges between 12 - 28. Indicative total for 2019/20 - **1380**
- Number of hours of support provided in 2019/20 - **2852**
- Number of carer/dementia befriending matches in 2019/20 - **15**
- Number of person-hours of social/befriending support provided combined: in 2019/20 – **5312**, 28% increase from the previous year.
- Number of volunteers on above programmes combined, in 2019/20 - **35**; 28% increase from the previous year

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.

Innovative 5-year Transformative Investment in People Affected by Dementia

The ELC continues to be part of a successful consortium led by the University of Edinburgh, Queen Margaret University and Age Scotland. This ground-breaking development, supported by £2m from Life Changes Trust, to create a School of Leadership in Dementia and a National Forum for Dementia Policy and Practice, is now operational. Both initiatives are supporting people with dementia and carers to become experts, leaders and influencers in Scotland.

The creation of the National Forum will bring together people with experience and expertise in dementia, locally and nationally, with the aim of evidencing what will create better lives for people with dementia and unpaid carers. The Forum is providing space to scrutinise policy and practice in many areas, including housing and dementia, sport and dementia, the arts and dementia, and human rights and dementia.

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

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

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

Response to COVID-19 'lockdown'

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

- Check-in phone calls where needs can be assessed and signposting can be done when indicated for further supports
- Regular weekly social and emotional support calls to lunch club members, on the day they would have been attending the club
- Closely working with the Carer Support programme to offer a wide range of online classes
- Transfer to telephone/video call befriending for all established befriending matches which prior to lockdown were taking place face-to-face, to enable ongoing support
- Weekly production and distribution of a zine, 'The Isolation Times', for the lunch club members and carer database. The zine has activity suggestions ranging from creative activities to indoor/seated exercises, to quizzes. Issues are themed and contain poems, stories and other items related to the theme. Readers regularly contribute photos, creative work and other pieces for the zine, which means the zine is interactive which helps further foster this much-needed sense of continuing connection.
- Further developments are being planned to enhance and further develop this response to the pandemic

3.4 The Carers Programme

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

- Carer health and wellbeing
- Information and advice

A successful programme of educational/recreational courses, supportive and informative talks, key information/signposting details and day trips, have been operating successfully in 2019/20. Existing collaborative work with VOCAL (Voice of Carers Across Lothian) has continued and developed.

Key Performance Indicators: -

| | 2018/19 | 2019/20 | Details |
|--|--|---|---|
| Total number of Carers reached by mail out, email & social media | 1600 | 1700 | 6% increase |
| Total number of Wellbeing courses delivered | 2 courses in 4 x 8 week blocks = 8 courses in total | 2 courses in 4 x 8 -10 week blocks = 8 courses in total. Plus 5 further weekly/monthly classes: Indian Dance, Art, Mindfulness, Knitting and Singing. | Targets fully met both years to provide 8 courses per year, & exceeded by 5 further courses/classes in '19/'20. |
| Number of free talks for carers delivered | 13 (target 8) | 12 talks delivered (target 8) | Total over 2 years = 25, target of 16 exceeded. |
| One to one self-directed support | 22 supported in person, by phone & in specialist talks | 20 supported in person, by phone & in specialist talks | Target fully met: approx. 425 reached by direct emailing and all who asked for support received it. |
| Number of carer places filled in the courses | 218 (in 14 courses) | Approximately 120 attended (in 13 courses) | |
| Day trips for carers | 12 (target=12) | 11 (target=12, one cancelled in March due to COVID-19) | Target not fully met due to COVID-19. |
| Percent of carers reporting improved health & wellbeing | 97% | 98% | 1% increase |

Our aim has been to reach 500 carers over each year, working together to improve their health and wellbeing, reduce social isolation and to provide key information and support. We have reached and supported over 500 carers.

A grant of £23,744 was approved by the City of Edinburgh Council to fund the project through until the end of March 2020, which was initially extended to September 2020 and then again until the end of December 2020. During 2019/20, the ELC Carers Programme provided:

- Support to 500 Carers
- Four x 8 – 10 week blocks of yoga and gentle exercise / Qi Gong
- 12 talks on topics of interest to Carers from partnership. Of these, one trip and 2 weeks of classes were cancelled due to COVID-19.
- Additional 5 ongoing classes were coordinated throughout the year.
- The programme offers advice, guidance and signposting support with Self Directed Support (SDS).

Carer feedback/evaluations after courses, trips and classes highlight:

- 91% of Carers report feeling supported to address their own health and wellbeing
- 94% of Carers report easier access to social, recreational and therapeutic opportunities
- 79% of Carers report they have accessible and up to date information 88% of Carers feel supported by services/have increased confidence towards their caring responsibility
- 98% of Carers report improved health and wellbeing
- 72% of Carers report easier access to appropriate carer support or services
- 65% of Carers report being well informed about issues relevant to their caring role
- 0% of Carers report that they are feeling any worse that they previously did

Quotes from Carers:

“This service makes a huge difference to my life. I suffer from anxiety and stress after caring for my parents for years and the worry over my son. This helps me.”

“The best thing about the Eric Liddell Centre is that it has stopped my sense of isolation and enabled me to meet many others in similar situations. I have made great friends. We have been able to learn from each other and it gives me something to look forward to. Thank you.”

A Carers contract tender was submitted to Edinburgh Health & Social Care Partnership/CEC in partnership with VOCAL in January 2020. The new Carewell Partnership (which includes the lead partner VOCAL, ELC, Health & Mind, MILAN and LGBT Health) was successful in its contract tender that was awarded during the summer of 2020. This will provide approximately £50,000 per year for 5 to 8 years for the ELC, to continue, develop and sustain our existing support to carers from January 2021. In the meantime, the EH&SCP have extended the existing grant until the 31st December 2020. Due to COVID-19, Carer Programme quickly adjusted our existing service by providing all classes online via Zoom, as well as continuing support for Carers and their families by telephone and email.

3.5 Community Health and Wellbeing Initiatives

Caring Soles Service

Caring Soles makes a positive and vibrant contribution to reducing social isolation, bringing people in communities together, connecting with associated organisations to build capacity, develop learning opportunities and promote wellbeing through volunteering opportunities.

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

The Service is currently funded from money raised by the Caring Soles Fundraising Appeal from 2018/19. Further research has been carried out to identify a range of trusts and foundations that could support the long-term sustainability of Caring Soles, which are planned for completion and submission

in 2020/21. Due to the strong feedback from local communities and the cross cutting nature of the service, confidence levels are high, related to future funding requirements.

Key Performance Indicators: -

- 340 service users registered service users
- 587 appointments delivered
- 880 hours of support provided by volunteers
- 16 trained and active volunteers
- 4 Caring Soles sites remain active – ELC, Wester Hailes, Restalrig, Gorgie/Dalry
- Awarded the “2019 Inspiring Volunteer Team” Award at the Volunteer Edinburgh Awards.

The service from was paused on March 19th 2020 due to the COVID-19 pandemic.

Quotes from Volunteers:-

"Welcoming, Interesting and Rewarding."

"I enjoy looking after the feet of our service users and the satisfaction of each one walking away feeling much better for having had their nails attended to. What a difference this service makes to so many! And, the social interaction is also very satisfying."

"When you're working with somebody and doing their feet, the conversation quite often goes to activities that they might want to engage in. You offer them that information - that's important for some people who are isolated."

Quotes from Service Users:-

"Your feet feel really good after the service".

"It would be nice if they'd expand it further around the city. There must be a lot of older people, especially in housing estates who don't get their feet done at all and don't know what to do about it."

"It's literally impossible for me to look after my own feet now."

South West Villages Project

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

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

Phase 3 of the project facilitated the following:-

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

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

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

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

3.6 Helping Hands (Volunteering Development)

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

Our volunteers are at the heart of all that we do at the Centre – we could not run any of our services without their help. In March 2019, we were reporting 120 volunteers including our Board of Trustees. There has been a turnover of volunteers in a number of services during 2019/20 and the overall number has marginally increased to 126. During the year, we have had an increasing number of students who complete their Duke of Edinburgh or Work Experience with us.

Table: Volunteer numbers by function:

| Role | No | Role | No | Role | No |
|-------------------|----|-----------------------------------|----|---------------------|------------|
| Ambassador | 1 | Eric Liddell Centre Charity Shops | 5 | Membership | 1 |
| Befriending | 37 | Fundraising Group | 8 | Stained Glass Tours | 1 |
| Café Connect | 17 | Gardener | 1 | Trustees | 10 |
| Carer Programme | 4 | Greeter | 1 | | |
| Caring Soles | 10 | Handy Man | 1 | | |
| Day Care | 13 | Helping Hands coordinator | 1 | | |
| Duke of Edinburgh | 6 | Lunchbreaks | 9 | | |
| | | | | TOTAL | 126 |

Key Performance Indicators: -

The overall number of placed volunteers at the end of the year increased by 6 to 126.

If the Centre were to have paid salaries for the volunteer contribution during 2019/20, the approximate cost would have been £326,430 plus national insurance costs. This figure is based on 18 full-time equivalent employees at £9.30 per hour.

Quotes from volunteers: -

"I love being a Befriender. It's good to be able to offer support to someone who trusts you and lets you into their life."

"I started to volunteer at the ELC because I felt that older people were being largely pushed to the side. My experience led me to believe that older people still have so much to contribute to our society if we just allow their voices to be heard. I wanted to engage with that in some way and find each activity I am involved with such a positive experience. I feel humbled by the stories I hear from so many of the people I am involved with and I always go home with a smile on my face. It feels good."

"I like volunteering in the kitchen, I have a routine now and enjoy working with the other volunteers, it's better than just sitting in the house"

"I am enjoying my Duke of Edinburgh award volunteering with Café Connect, especially making barista style coffees and meeting new people"

"I have enjoyed my work placement in the kitchen, in particular making all cakes for the cafe counter and desserts for the Day Care Centre and hope to volunteer with the Eric Liddell Centre in the future"

3.7 Eric Liddell Centre Services

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

Public Room Hire

188 different groups used the Centre's facilities during the year – delivering a total of hours of **5,826** community activities. The Centre aims to maintain prices at an affordable level whilst of course reflecting the actual economic cost of maintaining the building and facilities.

The activities of the users of the Centres public rooms during 2019/20 are analysed as follows:-

| Type of Activity | Percentage |
|---------------------------------|-------------|
| Sports/ physical exercise | 7% |
| Community development / welfare | 34% |
| Children's Activities | 15% |
| Arts / Culture | 9% |
| Education/training | 8% |
| Religious | 4% |
| Health Promotion | 12% |
| Political/Private bookings | 8% |
| Others | 3% |
| Total | 100% |

The Centre is open 6 days per week from 9 am to 10 pm Monday to Friday and from 9 am to 5 pm on Saturdays to the benefit of the community. Sunday bookings are available upon request. The Centre closed to the public on the 26th of March 2020 in accordance with government guidelines due to the COVID-19 pandemic.

Office Accommodation provided to other charities

During the year, the Centre leased office accommodation to the following charities and also to one private individual:

- Abused Men in Scotland (AMIS) (to 31/12/2019)
- Cornerstone Church (from 19/09/2019)
- Crossroads Church
- Edinburgh Chinese Elderly Support Association (to 30/04/2019)
- Emotional Freedom Technique for Success
- Haemophilia Scotland (from 06/01/2020)
- Hearing Link
- Keystone Therapies (from 06/01/2020)
- Scots Music Group
- The Spark, Making Relationships work

Eric Liddell Enterprises

The charity continues to receive income from Tots Togs, our second hand children's clothing store and the book room. The Café continues to be staffed by volunteers and is open to the public and hosts community events.

The Leisure and Wellbeing Programme continues to provide an engaging range of activities which include Zumba gold, watercolour painting, Italian language lessons and laughter yoga.

The Centre has accommodated a wide range of care related activities throughout the year – a total of **4,780** hours of care and support were provided to local people both in the Centre and via our Edinburgh wide outreach work and satellite delivery points. This is outlined below: -

| | |
|--|-------------|
| Dementia Day Care | 1310 |
| Befriending | 2450 |
| Caring Soles | 1020 |
| Total hours of care and support activities provided | 4780 |

When the Caring Services figure of 4,780 is added to the Centre Services figure of **5,826**, a total of **10,606** hours of community activity, care and support were provided to the community of Edinburgh in 2019/20.

Café Connect

Café Connect was successful in their application and assessment for the Healthy Living Award on the 11th February 2020 and will retain this for a further two years. The Award shows we are committed to making it easier for their customers to eat healthily.

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

In addition to being open mid-week, the café was also open during the Christmas Craft Fair, Christmas Lights Switch on and Silent Auction serving drinks and snacks to stall holders and visitors.

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

Café Connect stopped operating when the Centre was closed in March related to the COVID-19 pandemic.

3.8 Community Fundraising Events

We continued to diversify our events this year with the support of the Volunteer Fundraising Group. The Walnuts Concert, Poetry & Afternoon Tea, Book Swap and Chinese Cultural Classes attracted new audiences. These along with a Wine Tasting, Fashion Show, Silent Auction and our loyally attended Lunchtime Concert series and Annual Burns Supper raised much-needed funds for the Centre. Unfortunately, our Jail & Bail event due to take place in late March was cancelled due to the COVID-19 pandemic.

The second Going for Gold Gala Dinner, which took place at BT Murrayfield Stadium on 26th April 2019 raised £21,123.

With the support of our Fundraising Group and volunteers, our community Fundraising Events helped to raise a total of £33,775 for the year.

3.9 Funding Opportunities

The challenging funding landscape continued into 2019/20 and this was worsened by the Coronavirus outbreak. The Fundraising Team continued to work hard on securing both restricted and unrestricted funding, however this became extremely difficult during the pandemic. Due to the uncertain economic effects on the country, some funders chose to stop or delay funding.

Prior to the pandemic, the Centre was successful in securing a substantial unrestricted grant from the Garfield Weston Foundation. We were also successful in drawing in smaller donations from a wide range of Trusts and Foundations, around 20 in all, which has seen the development of some new relationships and maintained ongoing links with those that have supported our work in the past. After a successful application to R S MacDonald Charitable Trust, we undertook a pioneering pilot project working with a Fundraising Consultant to develop a Sustainability Strategy. We are pleased to say this was a success and many of the recommendations are being implemented throughout the charity to ensure greater financial stability and growth. This strategy will continue to guide future decisions and actions.

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

| | | |
|--|-----------------------------------|---------------------------------------|
| AEB Charitable Trust | Elise Pilkington Charitable Trust | Life Changes Trust |
| Celtic FC Foundation | Garfield Weston Foundation | Robert Haldane Smith Charitable Trust |
| City of Edinburgh Council | Green Hall Foundation | RS MacDonald Charitable Trust |
| Edinburgh Health and Social Care Partnership | Lady Marian Gibson Trust | |

In December 2019, we launched our Dementia Day Care Christmas Appeal, which was supported by Trusts, Members of the Centre, service users and the general public - raising over £23,000.

3.10 Communications

Throughout 2019/20, the ELC continued to attract press coverage in Edinburgh and Scotland wide news publications.

The ELC website continues to perform well with an average of **939** weekly online sessions recorded between 1st April 2019 and 31st March 2020. Scotland as a whole remains the largest online audience; however, it is worth noting that the United States continues to sporadically eclipse Scotland in online audience size. Ongoing improvements are being made to the website with a longer-term goal being to secure funding for a full upgrade in order to allow for greater accessibility for mobile devices among a range of other features.

The social media performance and presence of the ELC is continuing to grow from last year - 1st April 2019 and 31st March 2020, the Centre's Facebook page has seen a **7.4%** increase in likes. The regularity of posts and updates on this channel has been maintained and improved.

The Centre's Twitter page has seen a similar increase in activity with tweets making an average of **18,105** impressions on other users every month from April 2019 - March 2020. Activity on Twitter has also yielded an average of **202** profile visits per month over the same time period. By comparison, the average monthly impressions from Apr 2018 – March 2019 was 14,400 (an increase of **25.7%**).

The ELC's Instagram page was also established in October 2018 in order to diversify its online output. As of 31 March 2020, this page has **181** followers (54% of which are from Edinburgh) with an average weekly reach of 70 users and 198 impressions. By comparison, from October 2018 – March 2019 to March 2019 - March 2020, the increase in followers is **39%**, weekly reach of users has increased by **84%** and there is a **191%** increase in impressions.

It is anticipated that the platform will continue to grow as updates increase in regularity.

3.11 Community Consultation

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

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

- The Centre is highly regarded; most people rated it as good or excellent.
- The most accessed service of the respondents was the community café. While our neighbourhood is well served by cafes, there is a gap in the market for parents and toddlers that the Centre could address.
- The most important social issues in our local area were identified as isolation, loneliness and activities for the elderly.
- There is a local appetite for volunteering, learning and skills development.
- The fabric of the building needs investment to make it more comfortable.
- There is local interest in the story of Eric Liddell's life and his legacy.

Further community consultation work was initiated during 2019/20 regarding the proposals with Bruntsfield Parent Council, to redevelop the St Oswald Building via a Community Asset Transfer.

3.12 General Data Protection Regulations (GDPR)

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

A GDPR Action Plan was developed and with the support of additional staffing capacity, the necessary development and implementation of policies/processes to enable the ELC to be compliant

with the new General Data Protection Regulations was established. This is reviewed on an annual basis along with our Cyber Essential accreditation.

4. Financial review

4.1 Review of income and expenditure for the year ended 31 March 2020

Total income for the year fell by £35,882 to £769,140 (2019:£805,022) which was due largely to a decline in total grant funding – in particular, the ending of the LOOPS project on 31 March 2019 which carried an annual grant of £61,000. However, there were new grants in a number of key areas to partially balance this.

The early effects of COVID19 impacted room hire income, catering income and in particular, fundraising income where a major fundraising event scheduled for late March was cancelled, with the Centre losing out on expected net receipts of £15,000. This in itself would have been sufficient to carry the Centre to a surplus on General Funds of £10,000, which would have been in line with Budget for the year. But for the impact of COVID19, accommodation letting income would have risen by 3.5% instead of declining marginally.

Donations and fundraising income increased by £13,094 to £159,026 (2019:£145,932) helped by the Christmas dementia fundraising appeal and a range of new and successful fundraising events held during the year.

Total expenditure increased marginally to £796,313 (2019:£794,956). Building maintenance and utility costs rose by 3.2% to £125,740 (2019:£121,802). These were all routine maintenance costs – there were no significant building improvements carried out during the year.

Staffing costs fell by 1.4% to £507,818 (2019:£515,196). Staffing complement fell during the year from an average of 19.8 full time equivalent employees to 18.9 FTE. Much of this was due to the use of agency staffing for part of the year pending the appointment of 1.5 FTE of new staffing in the dementia day care service.

Unrestricted Funds fell by £6,356 to £109,271, of which £36,241 was held in cash at 31 March 2020 (see Note 18 on Page 33).

Restricted (Project) Funds fell by £20,817 to £117,652. This is due to timing differences between receipt of funds and the delivery of the services.

4.2 Non-domestic rates relief

The Eric Liddell Centre receives 100% relief from non-domestic rates – 80% mandatory relief as a registered charity and a further 20% of discretionary top-up relief. This relief was worth £117,615 to the Centre in 2019/20.

4.3 Risk management

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

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

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

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

4.4 Reserves policy

The reserves policy of the Eric Liddell Centre is to maintain a level of free reserves, which is sufficient to enable normal operating activities to continue for a period of up to six months should a major shortfall in income occur and also to 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 currently renewed on an annual basis, which increases financial risk. 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 17 on Page 31. The Centre does not currently hold any Designated Funds.

The amount of free reserves targeted as at 31 March 2020 is £275,000, which is the sum of six months essential caring and support staffing costs, six months of basic building costs (as adjusted by building rental income) and a working capital adjustment to reflect that portion of reserves which is currently invested in the fixed assets of the charity.

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

As at 31 March 2020, the Unrestricted Fund was £109,271.

5. Future plans

The Centre has gone through a range of further changes and improvements in the last year. Moving forward it will be essential to consider these, while also focussing on the need for continuous improvement, within the context of the COVID-19 pandemic. The following priorities for future development have been identified:

Caring Services

- To maintain/develop our excellent Day Care Service and stay focused on our outcomes to ensure our Day Care clients receive high quality care and that carers continue to benefit from respite via Day Care.
- To further develop our Day Care Carer Survey for 2020/21.
- To further develop our Befriending and Carer programmes and services.
- To further develop our Caring Services via online, digital platforms and outreach support.
- To develop our community health and wellbeing initiatives via sustainable, multi-year funding support.

Community Engagement

- Build on the recent community consultation/engagement process completed in 2018/19.
- Consider the development of a major community engagement process, to inform future service developments and priorities for the next 5-10 year period.

Sustainability

- Implement the ELC Sustainability Strategy and its focus on Community Fundraising.
- Consider the impact of COVID-19 and the potential need for a changing model of operation.
- Grant applications will be developed with a view to fund the continuation and extension of all ELC services and programmes, including volunteering. This will include opportunities to work collaboratively with other care organisations and appropriate bodies.
- Engage in the CEC/H&SCP regarding the funding of commissioned Older Peoples Services.

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

Innovation

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

Continuous Improvement

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

6. Statement of trustees' responsibilities

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

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

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

7. Auditors

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

Approved by the trustees on 2nd December 2020, and signed on their behalf by:



.....
Amanda Pringle – Chairman



.....
Colin Baillie - Treasurer

2nd December 2020

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

Opinion on financial statements

We have audited the financial statements of Eric Liddell Centre (the "charitable company") for the year ended 31 March 2020, 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 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In 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 directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report, included with the trustees' annual report, and from the requirements to prepare a strategic report.

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

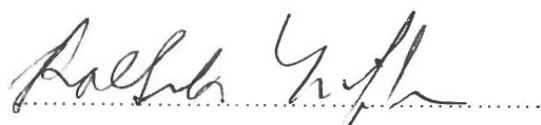
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Use of our report

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



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

Edinburgh, 2nd December 2020

Statement of Financial Activities (incorporating an Income and Expenditure Account)
for the year ended 31 March 2020

| | | Unrestricted funds | Restricted funds | 2020 Total funds | Unrestricted funds | Restricted funds | 2019 Total funds |
|------------------------------------|------|-----------------------|---------------------|---|-----------------------|---------------------|---|
| | Note | £ | £ | £ | £ | £ | £ |
| Income and Endowments from: | | | | | | | |
| Donations and legacies | | | | | | | |
| Donations, gifts and legacies | 2 | 51,278 | 32,339 | 83,617 | 34,982 | 49,755 | 84,737 |
| Members' subscriptions | | 6,132 | 0 | 6,132 | 6,030 | 0 | 6,030 |
| Members' donations | | 2,492 | 20,083 | 22,575 | 4,701 | 11,348 | 16,049 |
| Fundraising events | | 33,775 | 0 | 33,775 | 25,970 | 0 | 25,970 |
| Charity shop, Wellbeing courses | | 12,927 | 0 | 12,927 | 13,146 | 0 | 13,146 |
| Investments | | | | | | | |
| Interest receivable | | 882 | 0 | 882 | 605 | 0 | 605 |
| Charitable activities | | | | | | | |
| Grants towards caring activities | 3 | 0 | 331,842 | 331,842 | 0 | 371,478 | 371,478 |
| Contribution from service users | | 0 | 30,903 | 30,903 | 0 | 35,582 | 35,582 |
| Accommodation letting | 4 | 168,972 | 0 | 168,972 | 170,017 | 0 | 170,017 |
| Catering services | 5 | 77,515 | 0 | 77,515 | 81,408 | 0 | 81,408 |
| Total Income and Endowments | | <u>353,973</u> | <u>415,167</u> | <u>769,140</u> | <u>336,859</u> | <u>468,163</u> | <u>805,022</u> |
| Expenditure on: | | | | | | | |
| Raising funds | | | | | | | |
| Fundraising costs | 6 | 63,391 | 0 | 63,391 | 42,789 | 0 | 42,789 |
| Charitable activities | | | | | | | |
| Caring services | | 0 | 411,408 | 411,408 | 0 | 437,622 | 437,622 |
| Accommodation letting | | 233,040 | 24,576 | 257,616 | 238,229 | 12,440 | 250,669 |
| Catering services | 5 | 63,898 | 0 | 63,898 | 63,120 | 756 | 63,876 |
| Total Expenditure | 7 | <u>360,329</u> | <u>435,984</u> | <u>796,313</u> | <u>344,138</u> | <u>450,818</u> | <u>794,956</u> |
| Net (Expenditure)/Income | | (6,356) | (20,817) | (27,173) | (7,279) | 17,345 | 10,066 |
| Transfers between funds | | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Recognised Gains and Losses | | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Movement in Funds | | (6,356) | (20,817) | (27,173) | (7,279) | 17,345 | 10,066 |
| Reconciliation of Funds | | | | | | | |
| Total Funds Brought Forward | | 115,627 | 1,661,286 | 1,776,913 | 122,906 | 1,643,941 | 1,766,847 |
| Total Funds Carried Forward | 17 | <u>109,271</u> | <u>1,640,469</u> | <u>1,749,740</u> | <u>115,627</u> | <u>1,661,286</u> | <u>1,776,913</u> |

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

The notes on pages 25 to 34 form part of these accounts

ERIC LIDDELL CENTRE
Report and Financial Statements

SC071075

Balance Sheet as at 31 March 2020

| | Notes | 2020 | | 2019 | |
|--|-------|------------------|--------------------------------|------------------|-------------------------|
| | | £ | £ | £ | £ |
| FIXED ASSETS: | | | | | |
| Tangible Assets | 12 | <u>1,623,099</u> | <u>1,623,099</u> | <u>1,623,608</u> | 1,623,608 |
| CURRENT ASSETS: | | | | | |
| Stocks | 13 | 1,020 | | 1,110 | |
| Debtors | 14 | 56,635 | | 30,179 | |
| Cash at Bank and in Hand | | <u>153,893</u> | | <u>210,379</u> | |
| | | <u>211,548</u> | | <u>241,668</u> | |
| LIABILITIES: | | | | | |
| Creditors falling due within one year | 15 | <u>(77,319)</u> | | <u>(76,810)</u> | |
| Net Current Assets | | | 134,229 | | 164,858 |
| Total Assets less Current Liabilities | | | <u>1,757,328</u> | | <u>1,788,466</u> |
| Creditors falling due after more than one year | | | | | |
| Bank of Scotland Term Loan | 16 | | (7,588) | | (11,553) |
| NET ASSETS | | | <u><u>1,749,740</u></u> | | <u><u>1,776,913</u></u> |
| FUNDS: | | | | | |
| Unrestricted Funds | | | <u>109,271</u> | | <u>115,627</u> |
| Restricted Funds | | | | | |
| Expended Property Fund | 17 | | 1,522,817 | | 1,522,817 |
| Other Restricted Funds | 17 | | <u>117,652</u> | | <u>138,469</u> |
| | | | <u>1,640,469</u> | | <u>1,661,286</u> |
| TOTAL FUNDS | 18 | | <u><u>1,749,740</u></u> | | <u><u>1,776,913</u></u> |

The notes on pages 25 to 34 form part of these accounts

Approved by the trustees on 2nd December 2020 and signed on their behalf by:



.....
Amanda Pringle
Chairman

Statement of Cash Flows
for the year to 31 March 2020

| | 2020 | 2019 |
|---|------------------------------|------------------------------|
| | £ | £ |
| Cash flows in operating activities: | | |
| Net (decrease)/increase in total funds | (27,173) | 10,066 |
| Add back depreciation charge | 7,355 | 7,315 |
| Deduct interest income (to Investing Activities) | (882) | (605) |
| Decrease/(increase) in stocks | 90 | (10) |
| (Increase)/decrease in debtors | (26,456) | 14,236 |
| Increase in creditors | 509 | 5,967 |
| Cash (used)/provided by operating activities | <u>(46,557)</u> | <u>36,969</u> |
| Cash flows from investing activities: | | |
| Interest income | 882 | 605 |
| Purchase of tangible fixed assets | (6,486) | (2,677) |
| Cash used by investing activities | <u>(5,604)</u> | <u>(2,072)</u> |
| Cash flows from financing activities: | | |
| Term loan repayments | (4,325) | (3,827) |
| Cash used in financing activities | <u>(4,325)</u> | <u>(3,827)</u> |
| (Decrease)/increase in cash and cash equivalents | <u>(56,486)</u> | <u>31,070</u> |
| Cash and cash equivalents at the beginning of the year | <u>210,379</u> | <u>179,309</u> |
| Total cash and cash equivalents at the end of the year | <u><u>153,893</u></u> | <u><u>210,379</u></u> |

Notes to the Financial Statements

1 Accounting Policies

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

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

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

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

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

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

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

(c) ***Company status***

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

(d) ***Fund accounting***

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

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

(e) ***Income recognition***

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

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

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

(f) ***Expenditure recognition***

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

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

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

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

Notes to the Financial Statements

1 Accounting Policies/continued..

(g) ***Equipment held under operating lease***

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

(h) ***Tangible fixed assets and depreciation***

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

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

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

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

(i) ***Stock***

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

(j) ***Pension costs***

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

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Notes to the Financial Statements

| 2 Donations, Gifts and Legacies | 2020 | 2019 |
|---|-----------------------|-----------------------|
| | £ | £ |
| Trusts and individuals | 83,617 | 84,737 |
| Bequests and legacies | - | - |
| | <u>83,617</u> | <u>84,737</u> |
| | | |
| 3 Grants | 2020 | 2019 |
| <i>Activity</i> | <i>Funder</i> | |
| | £ | £ |
| Carer Befriending | - | 10,000 |
| | - | 3,500 |
| | 24,456 | - |
| Carer Support Service | 23,744 | 23,744 |
| Caring Soles | - | 10,000 |
| | 5,000 | - |
| COVID19 Emergency Relief | 10,000 | - |
| Dementia Befriending | 9,462 | 15,265 |
| | - | 9,000 |
| Dementia Day Care | 192,050 | 188,911 |
| | 10,000 | - |
| | 10,000 | - |
| Liddell Lions Lunch Breaks | 32,735 | 21,044 |
| LOOPS | - | 61,014 |
| Lunch Breaks for carers | - | 5,000 |
| | 14,395 | 4,000 |
| South West Villages | - | 20,000 |
| | <u>331,842</u> | <u>371,478</u> |
| | | |
| 4 Accommodation Letting Income | 2020 | 2019 |
| | £ | £ |
| Leasehold accommodation | 33,700 | 39,821 |
| Room hire income | 103,798 | 100,800 |
| Mobile telephone mast site rentals | 16,174 | 16,174 |
| Residential flat rentals | 15,300 | 13,222 |
| | <u>168,972</u> | <u>170,017</u> |
| | | |
| 5 Catering Services Income and Expenditure | 2020 | 2019 |
| | £ | £ |
| Income | 77,515 | 81,408 |
| Cost of sales | <u>25,858</u> | <u>25,936</u> |
| | 51,657 | 55,472 |
| Staff costs | 26,890 | 26,172 |
| Other direct costs | 3,410 | 4,368 |
| Surplus before allocated overheads | <u>21,357</u> | <u>24,932</u> |
| Allocated support costs | 7,740 | 7,400 |
| Net Surplus on catering services | <u>13,617</u> | <u>17,532</u> |
| | | |
| Catering income is comprised of sales to the public in the community Café (Café Gold), catering provided to room hirers, a pre-booked older peoples' lunch service and catering provided to a range of the Centre's grant funded caring projects. | | |
| | | |
| 6 Fundraising Costs | 2020 | 2019 |
| | £ | £ |
| Staff costs | 43,303 | 24,828 |
| Other direct fundraising costs | 7,408 | 5,461 |
| Allocated support costs | 12,680 | 12,500 |
| | <u>63,391</u> | <u>42,789</u> |

ERIC LIDDELL CENTRE
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Notes to the Financial Statements

7 Expenditure analysis

Analysis of total expenditure by type:

| | 2020 | 2019 |
|---------------------------------------|-----------------------|-----------------------|
| | £ | £ |
| Staffing costs (See Note 9) | 507,818 | 515,196 |
| Building, equipment and utility costs | 125,740 | 121,802 |
| Other costs | 162,755 | 157,958 |
| | <u>796,313</u> | <u>794,956</u> |

Analysis of total expenditure by activity:

| | Direct staffing costs | Other direct costs | Support staffing costs | Other support costs | 2020 Total costs | 2019 Total costs |
|---|-----------------------|--------------------|------------------------|---------------------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ |
| Fundraising costs | <u>43,303</u> | <u>7,408</u> | <u>8,115</u> | <u>4,565</u> | 63,391 | <u>42,789</u> |
| Charitable activities: | | | | | | |
| Dementia & older peoples' services | 140,259 | 58,112 | 30,596 | 23,904 | 252,871 | 230,489 |
| Other caring services | <u>57,167</u> | <u>19,747</u> | <u>50,528</u> | <u>31,095</u> | 158,537 | <u>207,133</u> |
| Total for Caring Services | 197,426 | 77,859 | 81,124 | 54,999 | 411,408 | 437,622 |
| Accommodation letting | 86,328 | 90,166 | 61,828 | 19,294 | 257,616 | 250,669 |
| Catering services | 26,365 | 28,794 | 3,329 | 5,410 | 63,898 | 63,876 |
| Total expenditure on charitable activities | <u>310,119</u> | <u>196,819</u> | <u>146,281</u> | <u>79,703</u> | 732,922 | <u>752,167</u> |
| Total expenditure | <u>353,422</u> | <u>204,227</u> | <u>154,396</u> | <u>84,268</u> | 796,313 | <u>794,956</u> |

In 2019/20, expenditure on Charitable Activities was £732,922 (2018/19: £752,167) of which £296,938 (2018/19: £287,631) was expenditure from unrestricted funds.

Allocation bases used for the allocation of support costs:-

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

Governance Costs

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

| | 2020 | 2019 |
|---|----------------------|----------------------|
| | £ | £ |
| Staff costs (secretarial duties - apportioned based on estimated hours) | 7,625 | 7,512 |
| Trustee training, meeting & insurance costs | 545 | 600 |
| Audit fee | 2,700 | 2,500 |
| Consultancy fees (funded) | 14,700 | - |
| | <u>25,570</u> | <u>10,612</u> |

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

8 Net income/(expenditure) for the year

This is stated after charging:

| | 2020 | 2019 |
|---|-------------------|-------------------|
| | £ | £ |
| Audit fee | 2,700 | 2,500 |
| Depreciation (see Note 12) | 7,355 | 7,315 |
| Term loan interest paid | 409 | 507 |
| Equipment operating lease rentals: | | |
| on leases expiring within one year | - | 179 |
| on leases expiring in two to five years | 950 | 635 |
| | <u>950</u> | <u>635</u> |

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Notes to the Financial Statements

| 9 Analysis of staffing costs and numbers | 2020 | 2019 |
|---|-----------------------|----------------|
| | £ | £ |
| Staffing costs: | | |
| Salaries | 440,351 | 452,707 |
| Employer national insurance contributions | 28,511 | 33,493 |
| Employer pension contributions | 17,745 | 18,616 |
| | <u>486,607</u> | <u>504,816</u> |
| Staff death-in-service insurance | 1,978 | 1,902 |
| | <u>488,585</u> | <u>506,718</u> |
| Agency staffing | 19,233 | 8,478 |
| | <u>507,818</u> | <u>515,196</u> |

Employer national insurance contributions are stated after deducting Employment Allowance of £3,000 (2018/19 - £3,000).

| Staff numbers in head count and full time equivalents: | 2020 | 2019 |
|---|-------------|--------|
| | Number | Number |
| Average monthly head count | 27 | 28 |
| | FTE | FTE |
| Average monthly full-time equivalent (FTE) staff numbers | 18.9 | 19.8 |

The charity considers its key management personnel comprises the Chief Executive Officer, the Dementia Service Manager, the Operations Manager, the Fundraising Manager and the Finance Manager. This is a full time equivalent staffing of 4.3 (2018/19-3.8). The total employment benefits (salary plus employer pension contributions) of the key management personnel were £156,719 (2018/19 - £140,700).

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 (2018/19 - £nil)

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

11 Taxation

As a charity, the Eric Liddell Centre is exempt from tax on income and gains falling within the definitions contained in the Income Tax Act 2007 and the Corporation Tax Act 2010, to the extent that these income/gains are applied towards achieving the Centre's charitable objectives. No liability for tax on income or gains has arisen during the year (2018/19 - £nil).

Eric Liddell Centre is VAT registered and is partially exempt. The proportion of residual input VAT which it was able to recover for the year to 31 March 2020, was 43% (2018/19 - 42%).

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| 12 Tangible Fixed Assets | Heritable Property £ | Plant & Equipment £ | Total £ |
|---|----------------------------|---------------------------|-------------------------|
| Cost or Valuation: | | | |
| At 1 April 2019 | 1,600,000 | 174,278 | 1,774,278 |
| Additions | 0 | 6,846 | 6,846 |
| Disposals | 0 | (5,509) | (5,509) |
| At 31 March 2020 | <u>1,600,000</u> | <u>175,615</u> | <u>1,775,615</u> |
| Depreciation: | | | |
| At 1 April 2019 | 0 | 150,670 | 150,670 |
| Provided in year | 0 | 7,355 | 7,355 |
| Eliminated on disposals | 0 | (5,509) | (5,509) |
| At 31 March 2020 | <u>0</u> | <u>152,516</u> | <u>152,516</u> |
| Net Book Amount at 31 March 2020 | <u>1,600,000</u> | <u>23,099</u> | <u>1,623,099</u> |
| Net Book Amount at 31 March 2019 | <u>1,600,000</u> | <u>23,608</u> | <u>1,623,608</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 Centre's caring and other community services. In addition, the former caretaker flat within the building was restored and refurbished for letting in 2009.

As described in accounting policy (h) on page 26, the heritable property is subject to an annual impairment review carried out by the trustees of the Centre. The trustees' valuation is informed by regular independent valuations - the most recent one being carried out by J & E Shepherd, Chartered Surveyors, on 29 May 2013. This valuation of £1.6m, based on the building's alternative use as commercial lettings, was incorporated into the 2012/13 accounts and has remained unchanged since then.

The trustees carried out their annual impairment review in October 2020 in the midst of a second wave of COVID19 restrictions and decided that it was not possible at that time to assess whether there had been a permanent impairment in the value of the heritable property. Therefore the carrying amount of £1.6m continues through to the 2021 accounts when the pandemic situation is hoped to be more stable.

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

| 13 Stocks at Cost | 2020 | 2019 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| Food and drink | 540 | 710 |
| Cards and books | 100 | 100 |
| Kitchen consumables | 380 | 300 |
| | <u>1,020</u> | <u>1,110</u> |
| 14 Debtors | | |
| | 2020 | 2019 |
| | £ | £ |
| Trade debtors | 6,018 | 14,503 |
| Other debtors & accrued income | 12,428 | 15,676 |
| Grants receivable* | 38,189 | - |
| | <u>56,635</u> | <u>30,179</u> |

*Two instalments of the 2019/20 H&SCP Dementia Day Care grant were received in April 2020.

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Notes to the Financial Statements

| 15 Creditors falling due within one year | 2020 | 2019 |
|---|---------------|---------------|
| | £ | £ |
| Bank of Scotland term loan (see Note 16) | 3,965 | 3,850 |
| Trade creditors | 22,462 | 13,776 |
| Prepaid grants and deferred income | 7,318 | 12,798 |
| Accruals and sundry creditors | 28,346 | 31,245 |
| VAT and Social Security | 15,228 | 15,141 |
| | <u>77,319</u> | <u>76,810</u> |

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

16 Bank of Scotland Term Loan

The Bank of Scotland has a charge over all of the assets of the company as security for the outstanding balance of the term loan, which was £11,553 as at 31 March 2020 (with £3,965 falling due within one year). This is a twenty year variable rate loan with the final payment falling due on 15 January 2023.

17 Restricted Funds

| | Opening 1 Apr 2019 | Incoming resources | Outgoing resources | Transfers in/(out) | Closing 31 Mar 2020 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | £ | £ | £ | £ | £ |
| (1) Expended Property Fund | 1,522,817 | 0 | 0 | 0 | 1,522,817 |
| (2) Dementia & Older Peoples' Services | | | | | |
| Dementia Day Care grant | 0 | 192,050 | (192,050) | 0 | 0 |
| Other Dementia/Older People | 29,647 | 69,881 | (55,821) | 0 | 43,707 |
| | <u>29,647</u> | <u>261,931</u> | <u>(247,871)</u> | <u>0</u> | <u>43,707</u> |
| (3) Other Caring Activities | | | | | |
| Carer Befriending | 10,390 | 24,456 | (34,846) | 0 | 0 |
| Carer Support | 0 | 23,744 | (23,744) | 0 | 0 |
| Caring Soles | 37,277 | 11,404 | (23,488) | 0 | 25,193 |
| COVID19 Emergency Relief | 0 | 10,000 | 0 | 0 | 10,000 |
| Dementia Befriending | 7,971 | 12,103 | (17,069) | 0 | 3,005 |
| Liddell Lions Lunch Breaks | 1,803 | 32,735 | (29,670) | 0 | 4,868 |
| Lunch Breaks for Carers | 1,011 | 14,395 | (14,470) | 0 | 936 |
| South West Villages | 15,475 | 0 | (15,475) | 0 | 0 |
| | <u>73,927</u> | <u>128,837</u> | <u>(158,762)</u> | <u>0</u> | <u>44,002</u> |
| (4) Heritage and Other Funds | | | | | |
| General Building Fund | 29,943 | 0 | 0 | 0 | 29,943 |
| Audio-Visual Equipment/Lighting | 4,952 | 9,699 | (14,651) | 0 | 0 |
| Long Term Sustainability Review | 0 | 14,700 | (14,700) | 0 | 0 |
| | <u>34,895</u> | <u>24,399</u> | <u>(29,351)</u> | <u>0</u> | <u>29,943</u> |
| | <u>138,469</u> | <u>415,167</u> | <u>(435,984)</u> | <u>0</u> | <u>117,652</u> |
| Total Restricted Funds | <u>1,661,286</u> | <u>415,167</u> | <u>(435,984)</u> | <u>0</u> | <u>1,640,469</u> |

(1) Expended Property Fund

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

Notes to the Financial Statements

17. Restricted Funds/continued...

(2) Dementia & Older Peoples' Services Fund

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

(3) Other Caring Activities Funds

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

* *Carer Befriending Service*

This service has been running since 2015/16 but with the addition of £24,456 of funding from the Health and Social Care Partnership for 2019/20 and the two subsequent years.

* *Carer Support Service*

This service has been running since 2015/16 and supports carers throughout Edinburgh by providing a range of respite activities, educational courses and information/advocacy support services, which are offered free of charge to the participants. The service is funded by an annual grant of £23,744 from City of Edinburgh Council. This funding will end on 31 December 2020.

* *Caring Soles*

This is a basic footcare service which has been funded by a number of organisations since January 2017. An ongoing fundraising appeal was launched in December 2018 with the aim of supporting the service for a further three year period. It is likely that the funds held at the year end will be applied in 2020/21.

* *COVID19 Emergency Relief Fund*

In March 2020, the Centre received a grant of £10,000 from Celtic FC Foundation to prepare and deliver prepared meals for vulnerable people in lockdown. This project ran from April to July 2020.

* *Dementia Befriending Programme*

This is a dementia carer befriending programme which will run for five years from October 2015. Life Changes Trust has provided 100% funding in the first two years and thereafter, at 75%, 50% and 25%. The Centre has obtained matched funding from Robertson Trust in 2017/18 and 2018/19. The programme ends on 30 September 2020.

* *Liddell Lions Lunch Breaks*

The Centre secured two years of funding from the Celtic FC Foundation of £56,118 to design and deliver activities to people living with dementia and their carers and to deliver dementia awareness training to colleagues at Celtic FC plc. The funding covered the period February 2018 to January 2020. The programme was extended for a further year, however, activities were temporarily halted at the end of March due to the public health emergency.

* *Lunch Breaks and Activities for Carers*

This service succeeded the Centre's Day Breaks Service for Carers which started in 2015. The service is funded by RS MacDonald Trust for two years: 2019/20 and 2020/21.

* *South West Villages*

The South West Villages project works to strengthen services for older people by identifying ways to increase social interaction and reduce the chances of becoming isolated. Initial funding for this project was received through EVOC in December 2016 and subsequent EVOC supported the service through to February 2020.

Notes to the Financial Statements

17. Restricted Funds/continued...

(4) Heritage & Building Improvements Fund

** General Building Fund*

This fund was established in order to meet significant unplanned costs associated with the building and fixed plant (such as the emergency replacement of a heating boiler or failure of the passenger lift). During the year 2019/20, there were no such repairs required. The trustees consider £50,000 to be a reasonable level for this fund and fundraising efforts will continue to bring in the additional £20,000 required.

** Audio-Visual equipment/Lighting*

The Centre secured funding to allow for the installation of modern audio/visual educational equipment in both the Robertson Suite and the Eltham Suite. This is principally high definition fixed digital projectors and associated sound systems, including state-of-the-art hearing loops. In addition, funding was received to upgrade the lighting in the Myreside Suite to efficient LEDs. All work was completed during the year.

** Long Term Sustainability Review*

During the year, RS MacDonald Trust funded a major consultancy exercise looking at the longer term financial sustainability of the Centre and the continuation and expansion of its important charitable work. A comprehensive report was delivered to the trustees of ELC in March 2020 and the proposals from the exercise are being built into the Centre's strategic plans.

18 Analysis of Net Assets Between Funds

| | Restricted Funds | Unrestricted Funds | Total |
|--|-----------------------------|-------------------------------|------------------|
| | £ | £ | £ |
| Fund balances at 31 March 2020 are represented by: | | | |
| Tangible Fixed Assets | 1,534,370 | 88,729 | 1,623,099 |
| Cash and Bank Balances | 117,652 | 36,241 * | 153,893 |
| Other Current Assets | 0 | 57,655 | 57,655 |
| Current Liabilities | (3,965) | (73,354) | (77,319) |
| Long-term Liabilities | (7,588) | 0 | (7,588) |
| | <u>106,099</u> | <u>109,271</u> | <u>1,749,740</u> |

* Cash attributable to Unrestricted Funds (Free cash reserves) was £36,241 at 31 March 2020 with the balance of Unrestricted Funds of £73,030 held in fixed assets.

19 Post Balance Sheet Events

On 11 March 2020 COVID19 was declared a global pandemic by the World Health Organisation. On 26 March 2020, UK-wide lockdown restrictions came into effect, and in compliance with those regulations, the Eric Liddell Centre building was temporarily closed to the public.

At the date of signing of these accounts, UK-wide restrictions persist and only childrens' groups (which are subject to fewer restrictions) and essential Caring and support staff regularly attend the building. The Centre has adapted most of its existing caring services, including the dementia day care service, to safely continue to support vulnerable people and it has expanded provision in areas of highest need brought about by the pandemic - primarily supplying prepared meals and activities for local vulnerable people isolated under lockdown.

Notes to the Financial Statements

19. Post Balance Sheet Events/continued...

Although the COVID19 pandemic restrictions continue to have a major impact on the Centre's accommodation letting income, the Centre has been able to secure government emergency funding and has launched a number of successful fundraising appeals to replace this lost income. In addition, the Centre took out a government sponsored Bounce Back Loan in October 2020 to protect the Centre's cash flow over the coming year.

The overall impact of these measures is that the Centre is anticipating a small surplus in 2020/21 and does not expect to encounter liquidity issues. The Board and Senior Management Team are now engaged in contingency planning to protect the Centre's income and services in the event that COVID19 restrictions continue beyond the Spring of 2021.

Through these measures, the trustees consider the Centre to be a going concern and there are no adjusting events which need to be reflected in these accounts.
