



**(A Company Limited by Guarantee)**

**Report and Financial Statements**

**Year Ended: 31 March 2023**

**Company No: SC071075**

**Charity No: SC003147**

**Care.**

**Compassion.**

**Community.**

**ERIC LIDDELL COMMUNITY**  
**Report and Financial Statements**  
**Year ended 31 March 2023**

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**Legal and administrative information:**

**Trustees who served during the year** (indicating the date resigned or date appointed where that occurred during the year):

	<u>Date resigned/retired</u>	<u>Date appointed</u>
<b>Chair:</b>		
Irene Adams OBE		24 <sup>th</sup> Aug 2022
Amanda Pringle	24 <sup>th</sup> Aug 2022	
<b>Treasurer:</b>		
Mr Colin Baillie		
<b>Other trustees:</b>		
Kendall Allan		
Gillian Baxendine		
Mike Billingham		
Clare Cartwright		24 <sup>th</sup> Aug 2022
Jane Chidwick	24 <sup>th</sup> Aug 2022	
Anne Gallacher		
Derek Liddell		24 <sup>th</sup> Aug 2022
Dr Diane Maclean		
Dr Tirion Seymour		
Fiona Waddell		

**Chief Executive:**

Mr John MacMillan

**Patrons:**

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

**North American Ambassador:**

Dr. Gene C. Crume

Her Royal Highness The Princess Royal (Patron of Eric Liddell 100)

**Registered Office:**

15 Morningside Road  
 Edinburgh  
 EH10 4DP

**Auditors:**

Grant Considine  
 Chartered Accountants  
 & Registered Auditors  
 Banchory  
 AB31 5SR

**Bankers:**

Bank of Scotland plc  
 Edinburgh N. Morningside  
 PO Box 17235  
 Edinburgh  
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**Solicitors:**

Anderson Strathern LLP  
 1 Rutland Court  
 Edinburgh  
 EH3 8EY

**ERIC LIDDELL COMMUNITY**  
**Report and Financial Statements**  
**Year ended 31 March 2023**

**Trustees' Report**

The trustees of Eric Liddell Community, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements of the charity for the year ended 31 March 2023.

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

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

## **1. Structure, governance and management**

### **1.1 General**

The charity is a company limited by guarantee and was incorporated in Scotland on 2 April 1980 as Holy Corner Church Centre. Charitable status was granted in July 1981. It is governed by Articles of Association which are in compliance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. Updated Articles of Association were agreed at the AGM on 24 August 2022.

### **1.2 Method of appointment or election of trustees**

The Board of Eric Liddell Community is comprised of members who have been elected by the membership of the charity to serve as trustees/directors for a period of three years initially. The membership consists of interested supporters, mainly from within the local community. There were 96 members on 31<sup>st</sup> March 2023.

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

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

The trustees have overall strategic responsibility for the general control and management of the charity. However, the day to day running of the charity is delegated to its key management personnel comprising the Chief Executive and the Senior Management Team. A new temporary role of Chief Operating Officer was created in January 2022 to provide additional support to the Chief Executive given the increased scope of work under the new Strategic objective to celebrate and promote the legacy of Eric Liddell (see Section 2.4. EL100). All trustees of the charity give of their time freely and no remuneration was paid during the year for their services as trustees.

The charity has adopted The Scottish Governance Code for the Third Sector which sets out the core principles for good governance. In particular, there is a comprehensive induction process for new trustees which is informed by the five key principles of the Code. This is supplemented by regular updates and training when required. That training can be in-house or via external seminars.

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

## 2. Vision, mission, values and strategic aims

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

### 2.1 Our Vision

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

### 2.2 Our Mission

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

### 2.3 Our Values

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

We are:



#### Compassionate

We care for each other and our community.



#### Respectful

We treat everyone with dignity.



#### Inclusive

We ensure fair treatment and opportunity for all.



#### People-centred

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



#### Sustainability

We look after our people and our planet.



#### Led by Integrity

We keep our promises.

### 2.4 2022 – 2027 Strategic Plan

We have defined a new strategic plan with input from trustees, senior management team, colleagues, customers and the people who use our services.



Grow our service for people living with dementia



Extend our programme for unpaid carers



Develop a Community Hub which supports the needs of our local community



Develop and celebrate the legacy of Eric Liddell

**Our new strategic aims are:**

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



Our Strategic Aim, *to develop and celebrate the legacy of Eric Liddell*, has supported our work linked to **The Eric Liddell 100**.

The Eric Liddell 100 is a programme of events and activities to recognise and celebrate the life, sporting and community service achievements of one of Scotland's iconic figures. It is being planned around 2024, the centenary of Eric Liddell's historic success at the 1924 Olympic Games in Paris. The Eric Liddell 100 is led by The Eric Liddell Community.

This has the following vision, mission and aims: -

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

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

**Values** - We believe that any individual can make a positive impact on the world if they approach the challenges they face with passion, compassion and integrity.

**Passion** – enthusiasm, dedication, optimism, self-belief

**Compassion** – humility, selflessness, respect, care, community-minded

**Integrity** – discretion, loyalty, self-sacrifice, principled

## Aims –

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

## The Eric Liddell 100 Workstreams

Working in partnership, we will deliver these aims through three core workstreams:

### • Educational:

Development of physical and online resources to support learning in schools, universities and adult learning globally.

### • Sporting/Physical Activity:

Promoting the legacy of Eric Liddell's sporting success through participation, engagement, fun and competition across multiple disciplines.

### • Cultural:

The creation of an Eric Liddell Exhibition and other cultural celebrations in keeping with his legacy.

## 3. Achievements and performance

### 3.1 Dementia Day Service

#### Background

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

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

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

#### Older People's Day Opportunities Contract

The contract awarded to the Day Service in March 2021 by Edinburgh Health and Social Care Partnership was due to run until the end of March 2023. In December 2022 the contract was extended for a further 12 months to 31 March 2024 on the terms and conditions set out in the original contract. The Day Service will therefore continue to work to the current specification, offering a blended model of service to clients, and will play an active role in the design of the new contract. The current Day Service model therefore comprises:

- **Building-based support** where clients are brought to the Eric Liddell Day Service for a day of activities, outings, and entertainment, as well as a light breakfast and a nutritious lunch.
- **Community outreach support** where staff accompany clients to go out and about for a walk or to a place of their choice.

- **Digital support**, including Zoom sessions which can take clients on a virtual tour, through a particular historic period, or entertain them with live music, quizzes, discussions, etc.

Indications are that the new contract will be for 5+3 years which will allow providers more scope to plan for the future.

### Key Performance Indicators

The Day Service was last inspected by the Care Inspectorate in June 2016 and achieved a grading of 6/Excellent for the Quality of Care and Support offered to the service users and a grading of 5/Very Good for the Quality of Staffing. Regular contact with the Care Inspectorate continues.

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

- **Number of Contacts with Clients and Carers** - In 2022/23, since re-opening our building-based service, we have made around 820 contacts with clients and carers, which was an average of around 34 monthly contacts with each client.
- **Person-Centred Service** – Each Day Service client benefits from our core programme which focuses on socialising, mobilising and nutrition. Added to this the Day Service offers a person-centred programme of activities matched to the preferred outcomes and interests of each client.
- **Client/Carer Satisfaction** – As well as seeking regular feedback from clients and carers by way of the Day Service Newsletter, client participation meetings and our client suggestion box, the Day Service also carries out an annual survey to measure client/carers satisfaction with the service and to seek proposals for development.

Our 2022 client/carers survey focused on the health and wellbeing of clients, support for carers and community outreach support.

- **Admissions Process** – There is a two-stage process to client admissions. Clients are firstly assessed by Social Care Direct and if appropriate are referred to the Day Service. The second stage involves an interest visit to the Day Service and if successful the client or their carer complete a range of forms and an admission date is agreed. During 2022, of the 39 clients/carers who completed a survey, 36 out of 39 clients/carers rated their experience with the Day Service as Excellent and 3 rated it Very Good.

### Moving Forward

The Day Service team is committed to the continuous development of our service in line with the Health and Social Care Standards and the Care Inspectorate's Quality Improvement Plan. Changes to our service which have improved our ability to meet client outcomes during 2022/23 include a change to the daily exercise programme as a result of a workshop with a member of the Care Inspectorate's team and improvements to our kitchen area with funding from two organisations. The team will continue to build on this success.

The Day Service team is also working alongside the Senior Management Team to realise the ELC's strategic objective to "Grow our Service for People Living with Dementia" and to be prepared for the contract bid in 2024.

*Comments from Clients/Carers/Family Members:*

*"You do a wonderful job. It's making a world of difference to her life."*

*"Thank you all so much, he loved it so much. He wouldn't get up in the morning, but when it was Eric Liddell Day, he was up like a lark. You are like family to him. He loved, loved, loved it."*

*"I wouldn't know what I would do without coming here, I love the conversations I have here...."*



*“I just want to thank you and all your team for the wonderful care you gave him. He loved coming to the centre so much - indeed he would often go out and get lost trying to find it. And of course, the breaks it gave me were priceless: I would never have managed caring for him so long without them. Could you convey my thanks to everyone?”*

### **3.2 Dementia Community Outreach Programme**

Our Community Dementia Support Programme supports people living with dementia and their carers. Our dementia inclusive activities aim to connect carers and people living with dementia with others to provide a sense of community.

Eric’s Encore is our dementia inclusive music group. Music lights up emotional memories – everyone remembers songs from their past. Eric’s Encore is an opportunity for participants to get together play, sing, have fun and share memories through music. Eric’s Encore has been an integral part of the Community Dementia Support programme this year and the feedback has been very positive.

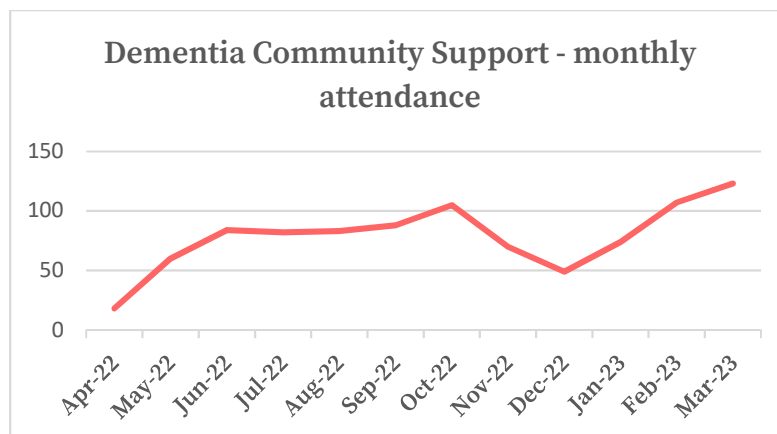
Liddell Lions is a weekly lunch group attended by carers and people living with dementia. Participants have lunch together and participate in a variety of activities. These activities aim to bring people together and improve health and wellbeing.

#### **Key Performance Indicators**

100% of participants surveyed feel very good about attending.

100% of participants surveyed feel like their wellbeing has improved.

100% of participants surveyed feel the programme is worthwhile.



#### **Quotes from Community Members**

*“I had a great time yesterday at the Liddell Lions. I could not stop smiling on my way home. I don’t really have belly laughs anymore but I did yesterday. It was great to feel that feeling again.”*

*“You know with the dementia she doesn’t remember much, but the songs, it’s incredible, she remembers all the lyrics!”*

*“My dad usually gets agitated around others and sometimes also angry with my mum. He loves music and he always come back from the group smiling. It makes my mum happy too, knowing there is something they can do together.”*

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

- Number of attendees in total - 943
- Number of hours of support provided – 225
- Number of dementia befriending matches – 6
- Number of activities – 115

The Celtic FC Foundation is funded the Liddell Lions Lunch group for 18 months from May 2022. The Liddell Lions is a weekly lunch group for carers and people living with dementia. Participants have lunch together and participate in a variety of activities focused on health and wellbeing.

Eric's Encore was made possible by funding from Luminate. It enabled the group to run for 20 weeks from January 2023. Eric's Encore has had very positive feedback and the aim is to continue the group when funding comes to an end. It will then become part of the community music programme.

### 3.3 The Carers Programme

The Carers Programme delivers free health and wellbeing classes, events, talks and day trips for unpaid carers in Edinburgh. We offer a varied programme which is updated every quarter, taking on board feedback from participants. The programme is funded through Edinburgh Health & Social Care Partnership who awarded the contract to the Carewell Partnership of which Eric Liddell Community is a member. The contract will continue for at least 5 years from 2020, with the option of a further 3 years support. The service contributes to the following outcomes:

- Carers are supported to look after their own physical, mental, emotional, and social wellbeing
- Carers feel listened to and heard as individuals
- Carers feel well supported throughout their caring journey

This year we have continued to provide access to some classes, information sessions and activities live online via Zoom. We continue to provide support for carers and their families via telephone, email, and essential updates via mail. We have successfully completed Year 2 and are pleased to report that we exceeded our contract outcomes for 2022 – 2023. Our aim was to reach 500 Carers which we have achieved.

#### Quotes from carers include:

*“ELC has changed my life in a matter of weeks!”*

*“I really enjoy everything the ELC has to offer, the place has become “Home from Home”.*

*“The exercises before and after the dancing has helped my mobility from head to toe. The teachers are all friendly and encouraging”.*

*“The whole place has a warm welcoming atmosphere. I now live alone but coming to the centre I'm always welcomed warmly. Many Many Thanks.”*

*“Permission to be myself.... no critics... .... Eric Liddell atmosphere”*

	No of sessions run						
	Q1	Q2	Q3	Q4	TOTAL	Target	% met
Across City	16	16	16	12	60	12	100%
In the Locality	27	4	4	4	39	26	150%
L&D	11	36	56	47	150	56	268%
	No of carers attending						
	Q1	Q2	Q3	Q4	TOTAL	Target	% met
Peer City	17	7	23	12	59	48	123%
Peer Locality	37	13	13	16	66	58	114%
L&D	11	48	60	80	199	208	96%

### **3.4 Befriending Service**

The Befriending Service offers carers living in Edinburgh, who are caring for someone on an unpaid basis, the opportunity to access a break from their caring role on a friendly and informal basis. 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 them to live independently in the community and carry on caring with confidence.

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

Funding support is in the form of 3-year funding from the Edinburgh Health & Social Care Partnership, which has been extended to 31 March 2025.

#### **Key Performance Indicators**

- In 2022-2023, there were over 80 participants in our Befriending Service.
- 2,300 hours of social support, interaction, and companionship were provided by volunteer befrienders to befriendees, with 30 matched relationships between carers and befrienders.
- 8 new volunteer befrienders were trained.

All volunteer befrienders were sent monthly newsletters and had in person gatherings of which 12 were held. These ensured good practice, continual learning, enhance the outcomes of this programme, and update on community news.

#### **Quotes**

##### ***Quote from a befriender:***

*“Befriending is a great way to meet people with shared experiences. Both for the befriender and the other volunteers that you come to spend time with. There is a real sense of support and guidance from the staff at the ELC. So any issues or concerns you may have are addressed as need be. I see my work as a volunteer very rewarding in the sense that you are sharing a journey with the befriender that is a privilege to be on. Sometimes there are tears, sometimes there is laughter but always a listening ear that means so much to people who often feel isolated.”*

##### ***Quote from a carer of a befriender:***

*“A couple of hours that give me a sense of freedom. It’s a bonus not worrying about mum as know she’s in safe hands.”*

#### **Future Plans**

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

#### **Carers Breaks – Eric’s Escapes**

The Carers Breaks at Eric Liddell Community (Eric’s Escapes) offer carers living in Edinburgh, who are caring for someone on an unpaid basis, the opportunity to access a break from their caring role on a friendly day or overnight break with or without their cared for.

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 be and carry on caring with confidence.

Funding support is in the form of a one-year grant from Creative Breaks for 52 carers and 20 cared for individuals. Research and development were done in collaboration with the community with support from our Involvement Coordinator and Carer Support & Development Officer.

**Key performance indicators:**

- Eric's Escapes brochures were sent by email and post to 450 carers known to ELC and distributed to contacts via our partners at Vocal and Care4carers within their newsletters and mailing lists.
- Twenty applicants applied to participate after the initial mailing.

Response to the breaks will inform future development, locations and marketing of the breaks.

Regular discussions with carers have taken place to gain insight into what they need and want from a break and improve the service. Feedback and networking with other organisations have also helped with the development and facilitation of these breaks.

***Appreciation for the breaks***

*"Thank you so much for organising these, it is much appreciated."*

*"What a great range of breaks; so much diversity".*

**Future Plans**

In alignment with the strategic plan, the carers breaks will continue to grow and develop, providing more opportunities for unpaid carers with or without their cared for to have a break from caring. This is also in line with new Scottish Government policy on carers having a new legal 'right to a break'.

**3.5 Community Music (Therapy) Service**

The Music Therapy Service was launched in January 2021, with initial funding from National Lottery Awards for All and Foundation Scotland. In December 2021 a successful award was received from the McLay Dementia Trust to further the music therapy service and the wider music development programme. Our Music Therapist operated the Music Therapy programme until June 2022, when she left the ELC, at which point it was felt that it would be advantageous to move to a Community Music involvement programme.

Our Community Musician, Gus Harrower began his post at The Eric Liddell Community in March 2023, and is following on the positive music developments led by our former Music Therapist.

Community Music is an inclusive and participatory approach to music that works towards musical, personal and social outcomes. This can operate both therapeutically and educationally. Community Musicians use music as an effective tool to combat illness, disability and isolation, as well as many more issues.

Taking part in meaningful group or individual activities is increasingly evidenced as a positive and productive way to overcome such challenges and to help provide resilience, empowerment, improved mood, creative expression, better communication and other benefits.

**Key Performance Indicators:**

- 75 individual music therapy sessions took place which ranged between 30 to 45 minutes in length;
- 48-hour-long Concert Music & Singing groups occurred with a total of 320 attendees;
- 16-hour-long Carers ukulele sessions with a total 112 attendees
- 24 1-hour Music and Singing Day Care sessions with 240 attendees

A key aspect has been to develop the Eric Liddell Community as a “Playlist for Life Help Point” in the community. A video was created by Playlist for Life and has been published on their social media platforms about the work that The Eric Liddell Community has done using their starter kit resources to develop as a Community Help Point for people living with dementia and their carers to build and utilise personal playlists. This video has been made available for The Eric Liddell Community to use on their own platforms and website as required. The Community Music Programme will be further developed in 2023/24.

### 3.6 Wider Community Programme

#### Open Community Programme

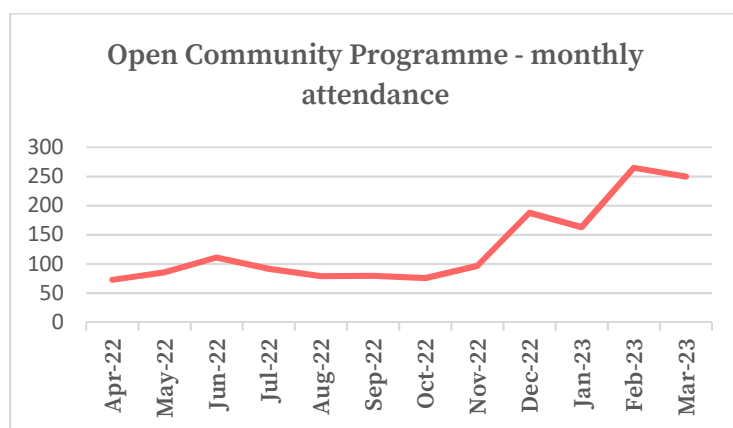
Our open community programme is open to anyone and aims to reduce lonely and isolation within our community. The Wellbeing Lunch is an integral part of our current open community programme. This community meal is open to anyone and is a great opportunity for people to come together, meet others and find out more about the different activities that take place in the building. People who attend the Wellbeing Lunch are more likely to join other activities at the community hub. This could be activities part of the ‘Carers Programme’, ‘Community Dementia support Programme’ or the ‘Open Community activities’.

In December 2022 we opened our ‘Community Living Room’. This is an idea that has come from the community and is currently running once per week on a Friday. The community is leading on developing the group and the space as well as the activities we do. Once per month we organise an activity away from the community hub. This could be anything from a visit to a cinema, garden or dementia friendly theatre. At the ‘Community Living Room’, participants are central to the design and planning of the programme.

The Wellbeing Lunch and Community Living Room deliver a positive response to the cost of living crisis.

#### Key Performance Indicators

- 100% of participants surveyed feel very good about coming to the Wellbeing Lunch
- 100% of participants surveyed feel like coming along to the wellbeing lunch has had a positive impact on their health and wellbeing.
- 100% of participants surveyed feel Wellbeing Lunch is worthwhile.



#### Key Performance Indicators:

- Number of attendances in total - 1560
- Number of hours of support provided - 180
- Number of activities – 85

### Quotes from Community Members

*"Make sure they never stop!!! I can't give the lunches ten marks out of ten. Try one billion marks out of ten or even one trillion marks out of ten!!!"*

*"I was feeling very nervous for the lunch. I was feeling shy & timid but I very much enjoyed it. Everyone was so welcoming and the lunch was such a booster. I met so many interesting & lovely people. I can't wait to come back."*

*"For anyone who has contributed to this lunch club... the wellbeing factor has been huge. Truly I look forward to it like an eager child. "*

### 3.7 Community Involvement

In September of 2022 we appointed a dedicated Involvement Coordinator to introduce a dynamic style of involvement, to empower and share our community's voices, further informing our decisions.

Some of the ways we are involving our community include:

**Involvement Activities.** By the end of March 2023, we have carried out 71 involvement activities; with 316 attendances by 88 community members. These activities include community forums, drop-in sessions, informal interviews, focus groups, workshops and more.

**Community-led Activities.** Our Community Living Room has been our first activity created and led by our community. The project has been a success in terms of attendance, feedback, involvement and community empowerment.

**Involvement Volunteers.** In co-production with our community members, including carers and former carers of PLD, we have crafted the role of Involvement Volunteers; a role for community members with lived experience of dementia, dedicated to sharing the voice of lived experience and bringing it to the centre of The ELC's decision making.

Involvement Volunteers will be a great focus of the coming year, with our board currently discussing what community involvement could look. We look forward to embedding involvement into The ELC and ensuring the voice of lived experience is at the heart of our work.

#### Quotes from Community Members:

*A former carer explained, "I think you've been a great addition, you've been very open and accessible. That's the key to it all, being accessible."*

*When explaining what involvement in the creation of a themed lunch meant for her, a former carer expressed, "this is giving me a purpose".*

### 3.8 The Eric Liddell Community Hub

The ELC provides room facilities for the benefit of the local community and leased office accommodation to a range of other charities. This year saw a welcome sharp increase of footfall as people returned to the building in large numbers after a two-year Covid-related gap. On average our community hub welcomes 2000 visitors per month.

#### Public Room hire

189 different groups used the ELC's facilities during the year – delivering a total of 2,457 bookings and 4,917 hours of community activities. We implemented a new booking system from January 2023 which will allow us to streamline our processes.

The ELC aims to maintain prices at an affordable level whilst of course reflecting the economic cost of maintaining the building and facilities. The activities of the users of the centre's public rooms during 2022/23 are analysed as follows:

<b>Public room users – split by activity 2022/23</b>	<b>Percent</b>
Commercial	33%
Charity or Community Group (paid)	53%
Charity or Community Group (unpaid)	1%
ELC Staff	2%
ELC Funded Programmes	8%
ELC Community Events	2%
ELC Fundraising Events	1%

Edinburgh Napier University continued their use of the building and now have two rooms dedicated to their School of Arts and Creative Industries. Their students have been a welcome addition to our community and we are looking forward to engaging them more in our work in future.

### **Judson University**

A group of volunteers from Judson University in Illinois joined us for a week in May as part of their mission to support other communities. Students and staff worked in our Café, Day Care and helped paint our outdoor furniture.

### **Office Accommodation provided to other charities**

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

- Hearing Link (Storage only)
- Scots Music Group
- Crossroads Church
- Haemophilia Scotland
- Marsali Murray
- Scottish Older People's Assembly (Storage only)
- Pet and Companion (Peace)
- Edinburgh Napier University

Two tenants' lunches were held in 2022.

### **The Leisure and Wellbeing Programme**

Water colour painting restarted in May 22 and is proving popular with a waiting list.

Zumba Gold have moved next door to Morningside United although some attendees still meet up in the café

A number of sessions have been held in partnership with the Scottish Confucius Institute for Business and Communication at Heriot Watt University including;

### **Café Connect**

The ELC Chef prepares healthy and nutritious meals for our Day Care clients every week.

In addition the café provides an excellent way to connect with our community and brings many people through our doors.

### **Community Hub**

Throughout the year we held several events to help bring the community together.

### **3.9 Helping Hands (Volunteering Development)**

Helping Hands is The Eric Liddell Community's volunteering programme and within the charity is responsible for creating volunteering opportunities that meet the needs of our charity and our volunteers. Our volunteers are the heartbeat of our community and the work we do wouldn't be possible without the incredible contribution we receive from them.

In April of 2022 with funding acquired from Queensberry Trust and employed a Volunteer Coordinator. In the winter/spring of 2022-23 the ELC transition from the COVID volunteering opportunities, to opening our doors again, and encouraging Community Hub based events was a key focus.

#### **Volunteer Communications & Feedback:**

Over the last year we have started sending out regular Volunteer Newsletters. These newsletters keep volunteers informed about new volunteer opportunities, training sessions, and events. We have also used the newsletter to collect volunteer survey feedback, which provided a great view into the motivations, and opinions of our volunteers toward our volunteer programme.

We are proud to report that over 85% of our volunteer would be *“very likely to recommend volunteering with us to a friend!”*

#### **Volunteer Experience:**

The Volunteer Coordinator has developed regular volunteer meetups, to encourage volunteers to attend community events and training. The meet ups have included pot luck lunches, a pumpkin carving event, and coffee meet ups.

#### **Building inclusive volunteer opportunities:**

We have shifted the focus of our volunteer programme to not only be a programme that supports our other services alleviating isolation and loneliness, but to also recognize the power of volunteering to achieve this goal for our volunteers whilst expanding these options to all members of our community.

#### **Volunteering Numbers:**

Total Number of Active Volunteers: 136

Total volunteer Hours contributed: 9857.5

#### **Quotes about Volunteering from our volunteers:**

*“What first drew me to volunteer at The Eric Liddell Community, was what it represented, its values and the wide scope of events, it offers to the Community. I had retired from the NHS was well, and felt that I had many transferable skills, I enjoy being with people of all ages, and I had the time to be a volunteer. The highlight of my experience, was becoming part of a Team, with all different people, and that it was fun. No pressure.”* – Befriending, Café, & Events volunteer

*“The people have been the best thing about volunteering so far. The staff and volunteers have all been really friendly and there is a great sense of community amongst everyone, including the people who use the centre. I love all the interactions with customers that pop into the cafe for a cuppa”* – Café Volunteer

### **3.10 Communications**

Throughout 2022/23, The Eric Liddell Community continued to attract press coverage in Edinburgh and Scotland wide news publications. The continuation of our part time PR/Media consultant has resulted in a significant increase in press coverage and uptake of articles, comments pieces and general coverage in the local, regional and national press and media outlets, including: -

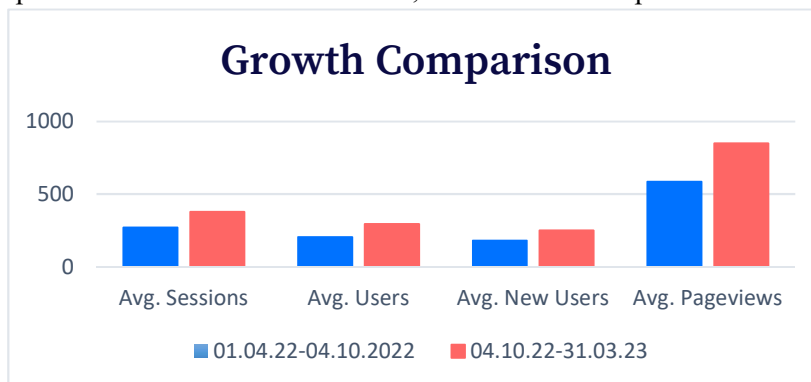


- Her Royal Highness The Princess Royal’s visit to The Eric Liddell Community on the 1<sup>st</sup> April 2022
- Day Care Manager’s article was published in the Scottish Housing News to mark Dementia Awareness Week in May 2022
- Key op-ed article by the COO was published in the Third Force News in June 2022
- Fundraising Manager’s article was published in the Scotsman to reflect on her first 100 days at The Eric Liddell Community in July 2022
- Successful media publication of the launch of The Eric Liddell 100 in October 2022

## Website

Part of the Scottish Governments Adapt & Thrive funding application included funding to replace our website. The development work started in the summer of 2021 with the help of Sheree Walker, Website Developer. The new website was launched on the 4<sup>th</sup> October 2022.

The following growth comparison outlines the changes since the new website was launched in October 2022 with the data collected prior to the new website’s launch, between the 1<sup>st</sup> April 2022 and the 4<sup>th</sup> October 2022.



Scotland as a whole remains the largest online audience; however, it is worth noting that the

United States continues to sporadically eclipse Scotland in online audience size.

## Social Media

The social media performance and presence of The Eric Liddell Community continues to grow. On Facebook, the number of page likes has seen a 14.17% growth and the number of Instagram followers has also grown by 23.45%.

The average profile visits on the charity’s Twitter page have seen a 42.54% growth.

### 3.11 The Eric Liddell 100

Our plans for The Eric Liddell 100, a programme of events and activities to recognise and celebrate the life, sporting and community achievements of Eric Liddell, are progressing well. We have been encouraged by the ideas, enthusiasm and commitment shown by a wide range of partners and supporters, without whom we would be unable to deliver such ambitious plans.

The Eric Liddell 100 is being planned around 2024, the centenary of Eric Liddell’s historic success at the 1924 Olympic Games in Paris. The work is being progressed via three core workstreams: educational, sporting & physical activity and cultural. Within these workstreams, the following developments are underway:

- An Eric Liddell Educational Resource for schools
- Online learning resources for wider adult and community learning
- A touring Eric Liddell Exhibition
- The Eric Liddell Friendship Games involving Schools, Colleges, Universities and Communities
- Renaming/incorporating Eric Liddell’s legacy into national and local sporting events

- Celebrating the Centenary of Eric Liddell's Olympic Success leading to 2024 through a range of commemorative actions and events.

We are delighted that Her Royal Highness, The Princess Royal, agreed to be the Patron of The Eric Liddell 100 and we look forward to welcoming her to many of the planned events and activities.

### **3.12 Fundraising Overview**

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

At 31 March 2023, The Eric Liddell Community achieved fundraising income of £408,059 against a budget of £379,700 which was an excellent result given trying circumstances. The significant growth in fundraising income since last year is thanks to the generosity of our supporters and fundraisers, we have been particularly humbled by the growing number and size of individual donations made throughout the year despite the ongoing cost of living crisis.

In addition, we secured donations totaling £59,000 from Trust funds and individuals in support of the Eric Liddell 100 programme.

#### **Trusts and Foundations**

Trusts and Foundations remain our largest income stream and we're grateful for the ongoing support of many organisations as well as the further support of new friends. During financial year 2022-23 we were gifted £306,260 from a wide range of trust and grant making bodies.

#### **Community Fundraising and Events**

We have continued to be inspired by and grateful to our Community Fundraising Group, who all volunteer their time to help organise fundraising events for The Eric Liddell Community, despite the ongoing challenges and restrictions faced. The Group led four key Community Fundraising Events during the financial year, with support from our dedicated Community Fundraising Officer, including our Spring Fair, Christmas Fair and Christmas Light Switch on event, and our annual Burns Supper.

Fundraising events, including the four major events above, a series of Lunchtime and Afternoon Tea Concerts, a team of fundraisers partaking in the Kiltwalk and new Community Fundraising initiatives at the Hub, all helped us to raise just short of £30,000 during financial year 2022/23.

#### **Individual Giving**

Individual Giving comprises fundraising through appeals, legacies, membership fees and regular gifts as well as high value donations and general donations; online and at our community hub. Totaling over £71,000 during financial year 2022/23.

#### **Thanks**

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

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

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

## **TRUSTS AND FOUNDATIONS**

### **Multi - Year**

Bank of Scotland Foundation  
Garfield Weston Foundation  
R S Macdonald Charitable Trust

### **Under £5,000**

Neighbourhood Networks Community Grants  
Brownlie Charitable Trust  
Edinburgh Health & Social Care Partnership  
William Syson Foundation  
Murdoch Forrest Charitable Trust  
Meikle Foundation- Previously Martin Connell CT  
Green Hall Foundation  
Miss A C I Burgess' Charitable Trust  
Hugh Fraser Foundation  
Neighbourhood Networks Community Grants  
Luminate  
W G Edwards Charitable Foundation  
Swinton Paterson Trust  
ASDA Foundation  
Ward Family Charitable Trust  
W M Mann Foundation  
Saints & Sinners Club of Scotland  
Penpont Charitable Trust  
Neighbourly  
James Wood Bequest Fund  
Inspiring Scotland  
Hinshelwood Gibson Trust  
RKT Charitable Trust  
Fitton Trust  
William Simon Wilson Charitable Trust  
Dobbies

### **Over £5,000**

Age Scotland  
Tam O'Shanter Trust  
Wolfson Foundation  
Shared Care Scotland - Creative Breaks  
CRH Trust  
Queensberry House Trust  
Edward Gostling Foundation  
The Leckie Family Fund  
Lady Marian Gibson Trust  
R S Macdonald Charitable Trust  
The Batchworth Trust  
Heather Hoy Charitable Trust  
Albert Hunt Trust  
AEB Charitable Trust

## **CORPORATES AND COMMUNITY BUSINESSES**

181 Delicatessen	Rosevear Tea
Amazon Business	S Luca
Bakery Andante	Sainsbury's
Bay Tree Company	Sky UK
Bear's Larder	Starbucks
Dig In	Tesco
Dobbies	Tower Mains
Edinburgh News Box	Waitrose
Fleming Smith Hairdressing	
Hex	
Lorraine Graham Flowers	
McLaren's on the Corner	
Prestonfield Golf Course	
Prestonfield House	

## **4. Financial review**

### **4.1 Review of income and expenditure for the year ended 31 March 2023**

Total funds fell by £89,015 to a closing balance of £1,925,950 (including £1,522,817 of expended funds). The surplus on general funds of £67,216 for the year was a significant improvement on the previous year's deficit of -£56,731.

This growth in general funds is largely due to the post-pandemic recovery of accommodation letting income which rose to £199,842 (2021/22: £119,447). Income (and overall occupancy) was boosted by Edinburgh Napier University who now lease a number of rooms in the building. Note that accommodation letting income now exceeds pre-pandemic levels.

Fundraising income, including non-statutory grants, fell to £417,723 (2021/22: £458,201). However, fundraising income for 2021/22 was inflated by larger grants received at the tail end of that year which were applied during 2022/23 (which is the reason for the £156,231 fall in restricted funds seen in 2022/23). Fundraising income for 2022/23 actually exceeded budget by over £28,000 as reported on page 17 of this annual report.

In summary, total income for the year rose by £147,776 to £1,058,823 (2021/22: £911,047).

However, total expenditure has also risen significantly, from £847,439 to £1,147,838 – an increase of £300,399. Almost all of this increase relates to front line caring costs – direct staffing costs and other direct outlays on services. Spending on the EL100 programme rose to £132,007 (2022/23: £11,904) and there was also significant increased spending on the Dementia Day Care service as it returns to full capacity, and on carer support services.

Building costs (maintenance of building and fixed plant, insurance and utilities) have risen to £188,850 (2021/22: £117,348), however, £60,575 of this is due to the cost of the replacement of boilers which was funded from restricted donations. ELC has a five-year fixed price energy supply contract which runs to 2025 and therefore it has been sheltered from the recent rapid increase in energy prices.

Similarly, staffing costs have risen significantly to £718,068 (2021/22: £560,134) which is largely due to the increase in front line caring staff as services recover to full capacity after the pandemic. This is equivalent to an increase of 4 full time equivalent positions.

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

Eric Liddell Community receives 100% relief from non-domestic rates – 80% mandatory relief as a registered charity and a further 20% of discretionary top-up relief. This relief was worth £97,857 to the Centre in 2022/23.

## **4.3 Risk management**

The charity maintains a risk register, which is reviewed regularly at the Finance and General Purposes Committee and this committee reports to the subsequent full Board meeting. The most recent review of the risk register was carried out in June 2023. 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 remains financial risk; the continuation of Edinburgh Council/EHSCP grant support for the Dementia Day Care Service, which will be re-tendered from 2024/25, and the continuing adequacy of charitable trust donations towards core expenditure. The Trustees consider the return of COVID restrictions as being a remote risk given the efficacy of vaccines and the acknowledged damage caused by the previous lock-downs.

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

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

## **4.4 Reserves policy**

The reserves policy of the Eric Liddell Community is to maintain a level of free reserves which is sufficient to enable normal operating activities to continue for a period of up to six months should a major shortfall in income occur. In their deliberations, the trustees take account of particular 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 ELC caring service revenue streams are renewed on an annual basis. However, the charity is seeking to secure more long-term funding streams to mitigate that risk and thereby reduce the required level of free reserves.

This policy excludes restricted funds, which are described in detail in Note 18 on Page 35 of this annual report.

The amount of free reserves (general funds) targeted as at 31 March 2023 is £300,000, which is the sum of six months essential caring and support staffing costs, six months of non-staff building costs (as adjusted by building rental income) and a working capital adjustment to reflect that portion of reserves which is currently invested in the fixed assets of the charity. As at 31 March 2023, general funds stood at £195,300 which is £104,700 short of the current target.

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

## 5. Statement of trustees' responsibilities

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

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

The trustees are responsible for maintaining proper accounting records, which disclose, with reasonable accuracy at any time, the financial position of the charitable company, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are 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. The trustees are responsible for the maintenance and integrity of the corporate and financial information included in the company's website.

Each trustee who held office at the date of approval of this trustees' report confirms that:

- so far as the trustee is aware, there is no relevant audit information needed by the company's auditor in connection with preparing their report, of which the company's auditor is unaware; and
- the trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

## 6. Auditors

A resolution to reappoint Grant Considine as auditors will be put to the members at the Annual General Meeting.

Approved by the trustees on 7<sup>th</sup> December 2023, and signed on their behalf by:

*Irene Adams*

*Colin Baillie*

.....  
Irene Adams OBE – Chair

.....  
Colin Baillie - Treasurer

## **Report of the Independent Auditors to the Trustees and Members of Eric Liddell Community**

### **Opinion**

We have audited the financial statements of Eric Liddell Community (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **Report of the Independent Auditors to the Trustees and Members of Eric Liddell Community**

### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 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 returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained information from:

- management within the organisation about their own identification and assessment of the risks of irregularities
- review of the Board minutes
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- consideration of fraud risk factors such as management override of controls
- other sources

All audit engagement team members were alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.



**Report of the Independent Auditors to the Trustees and Members of  
Eric Liddell Community**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Louise A Considine (Senior Statutory Auditor)  
for and on behalf of The Grant Considine Partnership  
Statutory Auditors & Chartered Accountants  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
46 High Street  
Banchory  
Aberdeenshire  
AB31 5SR

Date: 7<sup>th</sup> December 2023

**Statement of Financial Activities (incorporating an Income and Expenditure Account)**  
**for the year ended 31 March 2023**

		Unrestricted funds	Restricted funds	2023 Total funds	Unrestricted funds	Restricted funds	2022 Total funds
	Note	£	£	£	£	£	£
<b>Income and Endowments from:</b>							
<b>Donations and legacies</b>							
Donations, gifts and legacies	2	167,478	38,650	<b>206,128</b>	127,954	42,076	<b>170,030</b>
Members' subscriptions		7,225	0	<b>7,225</b>	6,880	0	<b>6,880</b>
Members' donations		10,424	18,750	<b>29,174</b>	33,247	2,500	<b>35,747</b>
Fundraising events		29,559	0	<b>29,559</b>	34,096	0	<b>34,096</b>
Charity shop, Wellbeing courses		4,924	0	<b>4,924</b>	10,526	0	<b>10,526</b>
<b>Investments</b>							
Interest receivable		1,459	0	<b>1,459</b>	119	0	<b>119</b>
<b>Charitable activities</b>							
Grants	3	0	506,861	<b>506,861</b>	0	493,458	<b>493,458</b>
Contribution from service users		0	18,967	<b>18,967</b>	0	8,119	<b>8,119</b>
Accommodation letting	4	199,842	0	<b>199,842</b>	119,447	0	<b>119,447</b>
Catering services	5	54,684	0	<b>54,684</b>	24,010	0	<b>24,010</b>
<b>Other incoming resources</b>							
Job retention Scheme grant		0	0	<b>0</b>	8,615	0	<b>8,615</b>
<b>Total Income and Endowments</b>		<b>475,595</b>	<b>583,228</b>	<b>1,058,823</b>	<b>364,894</b>	<b>546,153</b>	<b>911,047</b>
<b>Expenditure on:</b>							
<b>Raising funds</b>							
Fundraising costs	6	97,264	0	<b>97,264</b>	101,517	0	<b>101,517</b>
<b>Charitable activities</b>							
Caring services		0	648,617	<b>648,617</b>	0	350,136	<b>350,136</b>
Building services and heritage		263,005	90,342	<b>353,347</b>	279,576	70,116	<b>349,692</b>
Catering services	5	48,110	500	<b>48,610</b>	40,532	5,562	<b>46,094</b>
<b>Total Expenditure</b>	7	<b>408,379</b>	<b>739,459</b>	<b>1,147,838</b>	<b>421,625</b>	<b>425,814</b>	<b>847,439</b>
<b>Net Income/(Expenditure)</b>		<b>67,216</b>	<b>(156,231)</b>	<b>(89,015)</b>	<b>(56,731)</b>	<b>120,339</b>	<b>63,608</b>
<b>Net Movement in Funds</b>		<b>67,216</b>	<b>(156,231)</b>	<b>(89,015)</b>	<b>(56,731)</b>	<b>120,339</b>	<b>63,608</b>
<b>Reconciliation of Funds</b>							
Total Funds Brought Forward		128,084	1,886,881	<b>2,014,965</b>	184,815	1,766,542	<b>1,951,357</b>
<b>Total Funds Carried Forward</b>	17,18	<b>195,300</b>	<b>1,730,650</b>	<b>1,925,950</b>	<b>128,084</b>	<b>1,886,881</b>	<b>2,014,965</b>

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

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

**Statement of Financial Position as at 31 March 2023**

	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible Assets	12	<u>1,617,349</u>	<u>1,617,349</u>	<u>1,619,356</u>	1,619,356
<b>CURRENT ASSETS:</b>					
Stocks	13	1,040		960	
Debtors	14	43,023		39,756	
Cash at Bank and in Hand		<u>392,920</u>		<u>487,100</u>	
		<b>436,983</b>		<b>527,816</b>	
<b>LIABILITIES:</b>					
Creditors falling due within one year	15	<u>(103,382)</u>		<u>(97,207)</u>	
<b>Net Current Assets</b>			<b>333,601</b>		430,609
<b>Total Assets less Current Liabilities</b>			<u><b>1,950,950</b></u>		<u>2,049,965</u>
Creditors falling due after more than one year	16		<b>(25,000)</b>		(35,000)
<b>NET ASSETS</b>			<u><u><b>1,925,950</b></u></u>		<u><u>2,014,965</u></u>
<b>FUNDS:</b>					
Unrestricted Funds	17				
General Fund			195,300		113,548
Designated Funds			<u>0</u>		<u>14,536</u>
			<b>195,300</b>		128,084
Restricted Funds	18				
Expended Property Fund			1,522,817		1,522,817
Other Restricted Funds			<u>207,833</u>		<u>364,064</u>
			<b>1,730,650</b>		1,886,881
<b>TOTAL FUNDS</b>	19		<u><u><b>1,925,950</b></u></u>		<u><u>2,014,965</u></u>

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

Approved by the trustees on 7th December 2023 and signed on their behalf by:

*Irene Adams*

.....  
Irene Adams OBE  
Chair

**Statement of Cash Flows**  
**for the year to 31 March 2023**

	<b>2023</b>	2022
	£	£
<b>Cash flows in operating activities:</b>		
Net (decrease)/ increase in total funds	<b>(89,015)</b>	63,608
Add back depreciation charge	<b>7,491</b>	4,893
Deduct interest income (to Investing Activities)	<b>(1,459)</b>	(136)
Add back loan interest (to Investing Activities)	<b>1,082</b>	651
Increase in stocks	<b>(80)</b>	(80)
Increase in debtors	<b>(3,267)</b>	(5,103)
Increase in creditors (excluding Loans)	<b>9,676</b>	4,578
<b>Cash (used)/provided by operating activities</b>	<b><u>(75,572)</u></b>	<u>68,411</u>
<b>Cash flows from investing activities:</b>		
Interest income	<b>1,459</b>	136
Loan interest paid	<b>(1,082)</b>	(651)
Purchase of tangible fixed assets	<b>(5,484)</b>	(3,201)
<b>Cash used by investing activities</b>	<b><u>(5,107)</u></b>	<u>(3,716)</u>
<b>Cash flows from financing activities:</b>		
Loan repayments	<b>(13,501)</b>	(9,087)
<b>Cash used by financing activities</b>	<b><u>(13,501)</u></b>	<u>(9,087)</u>
<b>(Decrease)/increase in cash and cash equivalents</b>	<b><u>(94,180)</u></b>	<u>55,608</u>
Cash and cash equivalents at the beginning of the year	<b><u>487,100</u></b>	<u>431,492</u>
<b>Total cash and cash equivalents at the end of the year</b>	<b><u><u>392,920</u></u></b>	<u><u>487,100</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). All amounts are rounded to the nearest £1.

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

After reviewing the charity's financial performance to 31st July 2023 and income and expenditure projections for a further twelve months, 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 Scottish company limited by guarantee (Ref: SC01075). 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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The individual restricted funds are set out in Note 18 to these financial statements.

(e) ***Income recognition***

*General*

All income shown excludes value added tax where applicable.

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

*Donated goods and services*

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

*Volunteer time*

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

*Job retention Scheme income*

(The Job Retention Scheme ended on 30 September 2021 and therefore this accounting policy only applies to the prior year). Income from the Job retention Scheme is accounted for gross under charitable income and reported as a separate line on the SOFA. It is not treated as restricted funds because the money is received free of restriction on the charitable purpose to which it can be applied. This is consistent with SORP Module 5 Paras 5.6 - 5.7.

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

*Investment income*

Investment income is earned from holding assets for investment purposes and consists of interest received. Investment income is recognised on the date it is received or due to be received.

**Notes to the Financial Statements**

**1 Accounting Policies/continued..**

(f) ***Expenditure recognition***

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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

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

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

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

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

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

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

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

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

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

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

(i) ***Stock***

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

(j) ***Cash at bank and in hand***

Cash at bank and in hand includes cash and short-term investments.

(k) ***Creditors and provisions***

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) ***Pension costs***

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

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Company no: SC071075  
Charity no: SC003147

**Notes to the Financial Statements**

<b>2 Donations, Gifts and Legacies</b>	<b>2023</b>	2022
	£	£
Trusts and other organisations	194,190	126,228
Individuals (excluding member' donations - see below)	8,938	29,358
Bequests and legacies	3,000	14,444
	<u>206,128</u>	<u>170,030</u>

Members' donations, shown separately on the face of the SOFA, were £29,174 (2022: £35,747).

<b>3 Grants</b>	<b>Funder</b>	<b>Activity</b>	<b>2023</b>	2022
			£	£
	} Statutory	Dementia Day Care	216,711	201,800
		Carer support service/Carewell	52,713	49,884
		Carer befriending	26,724	25,945
		Carer support (one-off grant)	-	14,907
		Involvement Coordinator	27,773	-
		Dementia Meeting Centres	10,000	-
		Energy costs	18,390	-
		Liddell Lions Lunch Breaks	10,000	5,000
		Mental health and wellbeing	-	25,000
		Boiler replacement	24,175	-
		EL100	-	50,000
		EL100	10,000	-
		Community music programme	-	23,250
		Volunteer development	-	15,000
		Community engagement	20,000	-
	EL100	0	50,000	
	Dementia Day Care	17,000	-	
	Creative Breaks	24,475	-	
	EL100	25,000	-	
	Various activities	23,900	32,672	
		<u>506,861</u>	<u>493,458</u>	

<b>4 Accommodation Letting Income</b>	<b>2023</b>	2022
	£	£
Leasehold accommodation	77,710	17,777
Room hire income	90,658	70,196
Mobile telephone mast site rentals	16,174	16,174
Residential flat rentals	15,300	15,300
	<u>199,842</u>	<u>119,447</u>

<b>5 Catering Services Income and Expenditure</b>	<b>2023</b>	2022
	£	£
Income	54,684	24,010
Cost of sales	15,312	7,923
	<u>39,372</u>	16,087
Staff costs	27,764	26,444
Other direct costs	1,134	7,576
Deficit before allocated costs	10,474	(17,933)
Allocated support costs	4,400	4,151
<b>Net surplus/(deficit) on catering services</b>	<u>6,074</u>	<u>(22,084)</u>

Catering income is comprised of café counter takings, room catering, catering to the dementia service and special events.

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**Notes to the Financial Statements**

<b>6 Fundraising Costs</b>	<b>2023</b>	2022
	£	£
Staff costs	<b>80,043</b>	82,130
Other direct fundraising costs	<b>10,021</b>	9,987
Allocated support costs	<b>7,200</b>	9,400
	<b><u>97,264</u></b>	<u>101,517</u>

**7 Expenditure analysis**

*Analysis of total expenditure by type:*

	<b>2023</b>	2022
	£	£
Staffing costs (See Note 9)	<b>718,068</b>	560,134
Building, fixed plant and utility costs	<b>188,850</b>	117,348
Other costs	<b>240,920</b>	169,957
	<b><u>1,147,838</u></b>	<u>847,439</u>

<i>Analysis of total expenditure by activity:</i>	Direct staffing costs	Other direct costs	Support staffing costs	Other support costs	<b>2023 Total costs</b>	2022 Total costs
	£	£	£	£	£	£
<b>Fundraising costs</b>	<u>80,043</u>	<u>10,021</u>	<u>4,232</u>	<u>2,968</u>	<b><u>97,264</u></b>	<u>101,517</u>
<b>Charitable activities:</b>						
Dementia Day Care service	164,718	45,600	37,313	27,547	<b>275,178</b>	211,539
EL100 programme	64,696	52,913	8,282	6,116	<b>132,007</b>	11,904
Other caring services	<u>152,500</u>	<u>31,907</u>	<u>32,995</u>	<u>24,030</u>	<b><u>241,432</u></b>	<u>126,693</u>
Total for Caring Services	381,914	130,420	78,590	57,693	<b>648,617</b>	350,136
Building services and heritage	87,035	124,972	56,021	85,319	<b>353,347</b>	349,692
Catering services	27,764	16,446	2,468	1,932	<b>48,610</b>	46,094
<b>Total expenditure on charitable activities</b>	<u>496,713</u>	<u>271,838</u>	<u>137,079</u>	<u>144,944</u>	<b><u>1,050,574</u></b>	<u>745,922</u>
<b>Total expenditure</b>	<u><u>576,756</u></u>	<u><u>281,859</u></u>	<u><u>141,311</u></u>	<u><u>147,912</u></u>	<b><u><u>1,147,838</u></u></b>	<u><u>847,439</u></u>

In 2022/23, expenditure on Charitable Activities was £1,050,574 (2021/22:£745,922) of which £311,115 (2021/22: £320,108) was expenditure from unrestricted funds.

Allocation bases used for the allocation of support costs:-

Support staffing costs ~ <i>time estimates</i>	Building related costs ~ <i>floorspace occupied</i>	Other support costs* ~ <i>activity measurements</i>
---	--	--

\*Expenditure on Governance, Finance, IT and general administration)

Governance Costs:

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

	<b>2023</b>	2022
	£	£
Staff costs (secretarial duties - apportioned based on estimated hours)	<b>8,370</b>	8,010
Trustee training, meeting & insurance costs	<b>480</b>	462
Audit fee	<b>5,000</b>	3,000
Other professional fees	<b>333</b>	1,015
	<b><u>14,183</u></b>	<u>12,487</u>

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



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<b>8 Net income for the year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<i>This is stated after charging:</i>		
Audit fee	<b>5,000</b>	3,000
Depreciation (see Note 12)	<b>7,491</b>	4,893
Loan interest paid	<b>1,082</b>	651
Equipment operating lease rentals:*		
on leases expiring within one year	<b>0</b>	0
on leases expiring in two to five years	<b>2,134</b>	2,134
	<hr/>	<hr/>

\* The charity held one operating lease at the year end which runs to January 2025. The minimum future payments under this lease contract are £3,774.

<b>9 Analysis of staffing costs and numbers</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staffing costs:</b>		
Salaries	<b>617,574</b>	491,300
Employer national insurance contributions	<b>48,576</b>	38,373
Employer pension contributions	<b>27,848</b>	21,967
	<hr/>	<hr/>
	<b>693,998</b>	551,640
Staff death-in-service insurance	<b>2,600</b>	2,614
	<hr/>	<hr/>
	<b>696,598</b>	554,254
Agency staffing	<b>21,470</b>	5,880
	<hr/>	<hr/>
	<b>718,068</b>	560,134
	<hr/>	<hr/>

Employer national insurance contributions are stated after deducting Employment Allowance of £5,000 (2021/22 - £4,000).

<b>Staff numbers in head count and full time equivalents:</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average monthly head count	<b>29</b>	26
	<b>FTE</b>	<b>FTE</b>
Average monthly full-time equivalent (FTE) staff numbers	<b>21.6</b>	18.8

The charity considers its key management personnel comprises the Chief Executive Officer, Chief Operating Officer, Dementia Service Manager, Operations Manager, Fundraising Manager and the Finance Manager. This is a full time equivalent staffing of 5.2 (2021/22 - 4.5). The total employment benefits (salary plus employer pension contributions) of the key management personnel were £228,173 (2021/22 - £183,533).

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 (2021/22 - £nil)

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

**11 Taxation**

As a charity, the Eric Liddell Community is exempt from tax on income and gains falling within the definitions contained in the Income Tax Act 2007 and the Corporation Tax Act 2010, to the extent that these income/gains are applied towards achieving its charitable objectives. No liability for tax on income or gains has arisen during the year (2021/22 - £nil).

The Eric Liddell Community is VAT registered and is partially exempt. The proportion of residual input VAT which it was able to recover for the year to 31 March 2023, was 42% (2021/22 - 42%).

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**12 Tangible Fixed Assets**

	Heritable Property £	Plant & Equipment £	Total £
<b>Cost or Valuation:</b>			
At 1 April 2022	1,600,000	175,145	1,775,145
Additions	0	5,484	5,484
Disposals	0	(3,675)	(3,675)
At 31 March 2023	1,600,000	176,954	1,776,954
<b>Depreciation:</b>			
At 1 April 2022	0	155,789	155,789
Provided in year	0	7,491	7,491
Eliminated on disposals	0	(3,675)	(3,675)
At 31 March 2023	0	159,605	159,605
<b>Net Book Amount at 31 March 2023</b>	<b>1,600,000</b>	<b>17,349</b>	<b>1,617,349</b>
Net Book Amount at 31 March 2022	1,600,000	19,356	1,619,356

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

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

These alterations and additions increased the historic cost of the Heritable Property to £1,995,267. This was the carrying amount in the accounts before the revaluation of 2012/13.

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

The trustees carried out their annual impairment review in July 2023 and conclude that there has not been a permanent impairment in the value of the building. Therefore the value of the freehold buildings in these accounts remains £1.6m.

**13 Stocks at Cost**

	2023 £	2022 £
Food and drink	560	500
Kitchen consumables	380	360
Cards and books	100	100
	<b>1,040</b>	<b>960</b>

**14 Debtors**

	2023 £	2022 £
Trade debtors	10,132	15,855
Other debtors and accrued income	32,891	23,901
	<b>43,023</b>	<b>39,756</b>

Other debtors includes £6,835 of gift aid on eligible donations (2022: £7,806).

Accrued income includes £14,886 of donations (2022: £nil).

There are no performance related grants included in debtors (2022: £nil).

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<b>15 Creditors falling due within one year</b>	<b>2023</b>	2022
	£	£
Bank of Scotland term loan (see Note 16)	0	3,501
Bank of Scotland bounce back loan (see Note 16)	10,000	10,000
Trade creditors	26,055	24,515
Deferred income	8,318	7,318
Accruals and sundry creditors	37,253	32,181
VAT and Social Security	21,756	19,692
	<b><u>103,382</u></b>	<b><u>97,207</u></b>

Deferred income is comprised of room hire income for future periods of £1,000 (2022: £Nil), and telephone mast rental income for future periods of £7,318 (2022: £7,318).

<b>16 Creditors falling due after more than one year - Loans</b>	<b>2023</b>	2022
	£	£
Bank of Scotland bounce back loan	<b><u>25,000</u></b>	<u>35,000</u>
	<b><u>25,000</u></b>	<u>35,000</u>

The final repayment of the Bank of Scotland **Term Loan** (see Note 15) was made on 15th January 2023. The initial loan amount was £60,000 and this was used to fund major refurbishment costs. It was a variable rate loan repaid over 240 monthly instalments and the bank held a standard security over the assets of the charity.

A £50,000 **Bounce Back Loan** was obtained from Bank of Scotland in September 2020. This is an unsecured loan at a fixed interest rate of 2.5%. There were no arrangement fees nor interest charged for the first year. The first of 60 monthly repayments was made on 28th October 2021. There is an option to repay the loan early and this will extinguish all future interest liabilities.

<b>17 Unrestricted Funds</b>	General Fund	Designated Fund	Total Unrestricted Funds
	£	£	£
Funds balance at 1 April 2022	113,548	14,536	128,084
Increase/(application) of funds during the year	81,752	(14,536)	67,216
Unrestricted Funds balance at 31 March 2023	<b><u>195,300</u></b>	<b><u>0</u></b>	<b><u>195,300</u></b>

Designated Fund:

On 31 March 2021, the Board earmarked £30,000 for a consultant-led study of the income capacity and future running costs of the building post COVID. This work was completed during the year 2022/23 and relevant conclusions incorporated into the Strategic Plan 2022-2025.

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**18 Restricted Funds**

	Opening 1 Apr 2022 £	Incoming resources £	Outgoing resources £	Transfers of funds £	Closing 31 Mar 2023 £
(1) Expended Funds:					
Property Fund (Revaluation Reserve)	<u>1,522,817</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,522,817</u>
(2) Dementia Services Fund:					
Dementia Day Care Service	63,403	264,395	275,178	0	52,620
Community Music Programme	23,250	0	16,850	0	6,400
Dementia Meeting Centres Seed Fund	0	10,000	1,664	0	8,336
Involvement Coordinator (Age Scotland)	0	27,773	17,500	0	10,273
Other Dementia Services	0	13,023	11,384	0	1,639
	<u>86,653</u>	<u>315,191</u>	<u>322,576</u>	<u>0</u>	<u>79,268</u>
(3) Carer and Befriending Activities Fund:					
Befriending (EHSCP)	2,610	26,724	29,100	0	234
Carer Support (EHSCP)	14,907	0	14,907	0	0
Carewell (EHSCP/VOCAL)	2,964	52,713	54,500	0	1,177
Caring Soles	12,558	0	0	0	12,558
Creative Breaks (Shared Care)	0	24,475	4,300	0	20,175
Carers Gardening Programme	9,080	0	9,080	0	0
Dementia Befriending (LCT)	4,473	0	4,473	0	0
Liddell Lions Dementia (CFCF)	7,518	10,000	17,518	0	0
Mental Health/Wellbeing (CFCF)	25,000	0	25,000	0	0
	<u>79,110</u>	<u>113,912</u>	<u>158,878</u>	<u>0</u>	<u>34,144</u>
(4) Other Charitable Activities Fund:					
Community Engagement (Age Sco)	0	20,000	8,333	0	11,667
EL100 Eric Liddell Olympic Centenary	88,096	77,636	132,007	0	33,725
Volunteer Development (Queens House)	15,000	0	15,000	0	0
Other Charitable Activities	6,927	4,896	11,823	0	0
	<u>110,023</u>	<u>102,532</u>	<u>167,163</u>	<u>0</u>	<u>45,392</u>
(5) Heritage and Equipment Fund:					
Major Building Repairs	29,943	0	0	0	29,943
Boiler Replacement	27,500	31,175	58,675	0	0
Adapt and Thrive/Pandemic recovery	25,274	0	9,349	0	15,925
Other Heritage and Equipment	5,561	20,418	22,818	0	3,161
	<u>88,278</u>	<u>51,593</u>	<u>90,842</u>	<u>0</u>	<u>49,029</u>
Expendable Funds Held	<u>364,064</u>	<u>583,228</u>	<u>739,459</u>	<u>0</u>	<u>207,833</u>
Total Restricted Funds	<u>1,886,881</u>	<u>583,228</u>	<u>739,459</u>	<u>0</u>	<u>1,730,650</u>

Name of Fund	Description of the fund	When fund will be applied
Expended Property Fund (Property Revaluation Reserve)	This fund represents the accumulated monies received and applied towards the major internal structural redevelopments completed by 2007, less impairment provision applied to bring the carrying amount back to fair value.	n/a. Not an expendable fund.
Dementia Day Care Fund	This fund is to support the costs of the Dementia Day Care service. It includes amounts to be used for staff training, equipment and outreach services. Incoming resources include the EHSCP grant, daily fees charged to service users and donations.	2023/24
Community Music	ELC uses music to improve care and the quality of life of people living with dementia and their carers. The fund held will support the service to June 2023.	To Jun 2023.

**Notes to the Financial Statements**

**Note 18 - Restricted Funds/continued.....**

<b>Name of Fund</b>	<b>Description of the fund</b>	<b>When fund will be applied</b>
Dementia Meeting Centres Seedcorn Fund	A £10,000 grant was received to create one of five dementia friendly meeting centres in Scotland. The programme runs from February 2023 to January 2024.	To Jan 2024.
Involvement Coordinator	A grant was received from the Empowering Dementia Friendly Communities Fund to support engagement with the local community in developing services. The programme runs from October 2022 to September 2023.	to Sep 2023.
Other Dementia Services	Various small grants received to support people with a diagnosis of dementia and their carers, including the Winter Warmers campaign which has continued through to April 2023.	2023/24
Befriending (EHSCP)	This service for befrienders has been funded by grant from EHSCP since 2019/20. The current grant period ends on 31st March 2025,	Apr 2023.
Carer Support (CEC)	This was a one-off grant received from City of Edinburgh Council in March 2022 to support work with carers during 2022/23. All funds were applied during the year.	n/a
Carewell	ELC has a five year contract with a group of partners, led by VOCAL, to provide a range of support services for carers. This will run from January 2021 to December 2025. Grant is received quarterly in advance.	Apr 2023.
Caring Soles	This basic footcare service started in 2017 with seed funding from NHS Lothian. The service was subsequently funded by individual donations and grants from charitable trusts. The service was paused during the pandemic and will resume when a sustainable funding plan is in place.	2023/24 or 2024/25
Creative Breaks	Restorative breaks for carers, funded by Shared Care, the programme runs from March 2022 to September 2023.	to Sep 2023.
Dementia Befriending	Funded by Life Changes Trust to September 2022. All funds were applied during the year.	n/a
Carers Gardening Programme	Sustainable gardening project. Designed to improve mental health and wellbeing of people 16 years and over. The programme ran from April 2022 to March 2023. All funds applied.	n/a
Liddell Lions Club	The Liddell Lions programme provides socially engaging activities to people with a diagnosis of dementia. Celtic FC Foundation funds the programme at £20,000 per year, with the grant paid quarterly in advance. The current funding agreement runs to September 2023.	Apr 2023.
Mental Health and Wellbeing Programme	Celtic FC Foundation awarded £25,000 to provide a range of support activities to promote good mental health and good nutrition. The funds were fully applied in 2023/24.	n/a.
Community Engagement programme (Involvement Coordinator)	Funding was received from the Age Scotland, About Dementia and Scottish Government Partnership Fund to employ an Involvement Coordinator to lead on community engagement activities. This programme runs to September 2023.	To Sep 2023.

**Notes to the Financial Statements**

**Note 18 - Restricted Funds/continued.....**

Name of Fund	Description of the fund	When fund will be applied
Eric Liddell 100 Programme	To reintroduce the work and values of Eric Liddell to the global community. Includes educational and sporting streams of work, culminating in the 2024 Paris Olympics. The programme is funded by various individuals, companies and trusts.	To 2023/24.
Volunteer Development	Queensberry House funded the appointment of a volunteer coordinator to develop the flow of volunteers supporting the work of the charity. This funding covered the year to 31 March 2023.	n/a,
Other Charitable Activities	This includes £4,896 received from the Edinburgh Council Community Grants Fund to carry out a community needs survey in the early part of 2022/23. Also, funds were carried forward from 2021/22 to support elderly isolated people re engage in social activities following the COVID pandemic.	n/a,
General Building Fund	This fund was established to meet significant unplanned emergency costs relating to the building and fixed plant. This might include major roof repairs, repairs to the heating and ventilation systems or major repairs to the passenger lift. The trustees consider that £30,000 is the minimum level to meet these costs as they fall due.	Unknown.
Boiler Replacement Fund	During 2021/22, the main heating and hot water boilers failed and a major fundraising drive was launched to meet the cost of upgrade. Sufficient funds were raised to meet the full cost and avoid depleting the General Building Fund. The full cost of the boiler replacement was £60,575 including irrecoverable VAT.	n/a
Adapt and Thrive (Pandemic Recovery Fund)	Expenditure during the year was development of constitution and re-branding to Eric Liddell Community. Remaining funds will be applied in the summer of 2023 towards the cost of refurbishing ground floor toilets (along with £31,750 pledged by the Wolfson Foundation).	Summer 2023.
Other Heritage and Equipment	Bank of Scotland Foundation and others supported ELC with its energy costs in 2022/23. This also includes a fund for the purchase on Café equipment and a grant received to review the charity's financial systems and processes. The year end fund will be applied in 2022/23 to upgrade kitchen equipment.	2023/24

**19 Analysis of Net Assets Between Funds**

	Restricted Funds £	Unrestricted Funds		Total Funds £
		General Funds £	Designated Funds £	
Fund balances at 31 March 2023 are represented by:				
Tangible Fixed Assets	1,522,817	94,532	0	1,617,349
Current Assets	228,509	208,474	0	436,983
Current Liabilities	(20,676)	(82,706)	0	(103,382)
Long-term Liabilities	0	(25,000)	0	(25,000)
	1,730,650	195,300	0	1,925,950












# ELC Annual report 2023 Final

Final Audit Report

2023-12-08

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