



(A Company Limited by Guarantee)

Report and Financial Statements

Year Ended: 31 March 2024

Company No: SC071075

Charity No: SC003147

Care.

Compassion.

Community.

THE ERIC LIDDELL COMMUNITY
Report and Financial Statements
Year ended 31 March 2024

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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>
Chairperson:		
Irene Adams OBE		
Treasurer:		
Mr Colin Baillie		
Other trustees:		
Kendall Allan		
Gillian Baxendine		
Mike Billinghurst		
Clare Cartwright		
Anne Gallacher	5 th December 2023	
Derek Liddell		
Dr Diane Maclean		
Dr Tirion Seymour	5 th December 2023	
Fiona Waddell		

Chief Executive:

Mr John MacMillan

Patrons:

Her Royal Highness The Princess Royal - Patron of the Eric Liddell 100

Mrs Sue Liddell Caton

Sir Alexander McCall-Smith CBE, FRSE

Lord David Puttnam CBE, FRSA

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
EH11 1YH

Solicitors:

Anderson Strathern LLP
1 Rutland Court
Edinburgh
EH3 8EY

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Trustees' Report

The trustees of The Eric Liddell Community, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements of the charity for the year ended 31 March 2024.

The Eric Liddell Centre was renamed Eric Liddell Community on 26 April 2022. A special resolution to that effect was passed by the members at an Extraordinary General Meeting held on 17 March 2022. This was subsequently changed to The Eric Liddell Community on 4 March 2024.

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

1. Structure, governance and management

1.1 General

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

1.2 Method of appointment or election of trustees

The Board of The Eric Liddell Community is comprised of members who have been elected by the membership of the charity to serve as Trustees/Directors for a period of three years initially. The membership consists of interested supporters, mainly from within the local community. There were 80 members on 31st March 2024.

The Board and its Finance and General Purposes Committee and Caring Services Committee each met four times during the year.

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 capacity to the organisation given the increased scope of work under the new strategic objective to celebrate and promote the legacy of Eric Liddell (see Section 2.4).

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 induction pack consists of the charity's governing documents, 3 years' annual reports, current year management accounts, a full set of current policies and procedures and the OSCR guidance paper: Guidance and Good Practice for Charity Trustees. Appropriate additional training is provided where necessary, most often via the charity's lawyers and auditors.

All trustees of the charity give of their time freely and no remuneration was paid during the year for their services as trustees.

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

2. Vision, mission, values and strategic aims

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

2.1 Our Vision

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

2.2 Our Mission

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

2.3 Our Values

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

We are:



Compassionate

We care for each other and our community.



Respectful

We treat everyone with dignity.



Inclusive

We ensure fair treatment and opportunity for all.



People-centred

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



Sustainability

We look after our people and our planet.



Led by Integrity

We keep our promises.

2.4 2022 – 2027 Strategic Plan

In 2022, we defined a new strategic plan with input from trustees, senior management and staff colleagues, volunteers 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 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 initially 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, values 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 with a wide range of organisations, 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 Eric Liddell Community Day Service continues to provide high quality, specialist, person-centred care for older people with dementia/cognitive impairment and multiple co-morbidities who experience significant loneliness and isolation. It aims to enable people with a diagnosis of dementia who have been assessed by care professionals to stay in their own homes for longer by improving the quality of their lives via the delivery of excellent care and support with qualified staff and appropriately trained. This is achieved by reducing social isolation, providing structure to the week, promoting independence, delivering meaningful activities and providing the opportunity to share positive experiences with others whilst ensuring that care partners receive support to have a short break.

The ELC 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

In the second half of year 2023-24, the current Day Service contract with the EHSCP was extended to 31 March 2025, with savings imposed resulting in a reduction of 10% across Older People Day Opportunity contracts from 1 July 2024. This saving will result in a reduction of seven places per week (from 70 places to 63 places) which are block funded by the EHSCP. In order to offset this we agreed to develop a more detailed marketing strategy to increase self-funded clients.

The current Day Service model comprises:

- **Building-based support** - clients are brought to The ELC Day Service for a day of activities, outings, and entertainment, as well as a light breakfast and a nutritious lunch.
- **Community outreach support** - staff accompany clients to places of their choice within their community.

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

Care Inspectorate

The Day Service is registered with the Care Inspectorate and received its inspection on Wednesday 31 January 2024. The inspection was based on the Care Inspectorate's new self-evaluation and quality framework model, which is derived from the Scottish Government's Health and Social Care Standards, and uses a suite of quality frameworks for different service types. This ensures inspections are strongly focused on assessing the extent to which people experience wellbeing, and on understanding the difference care and support makes to their lives.

The Care Inspectorate uses a six-point scale to evaluate the quality of performance, ranging from 6 (Excellent) to 1 (Unsatisfactory). The Day Service was inspected on four quality indicators within two key areas and achieved the following grades:

Key Area 1 - How well do we support people's wellbeing?	
Quality Indicator 1.1 People experience compassion, dignity and respect	Graded 6 (Excellent - Outstanding/Sector Leading)
Quality Indicator 1.2 People get the most out of life	Graded 6 (Excellent - Outstanding/Sector Leading)
Quality Indicator 1.3 People's health and wellbeing benefits from their care and support	Graded 6 (Excellent - Outstanding/Sector Leading)

How good is our leadership?	
Quality Indicator 2.2 Quality Assurance and Improvement	Graded 5 (Very Good – Major Strengths)

The Care Inspectorate's evaluation of Excellent describes performance which is "sector leading" and supports experiences and outcomes for people which are of outstandingly high quality. To achieve this standard of services, we have to prove a demonstrable track record of innovative, effective practice and/or very high-quality performance across a wide range of its activities and from which others could learn.

Key Performance Indicators

The Day 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:

- **Client /Care Partner Benefit from the Service** – We regularly measure client/care partner satisfaction with the Day Service. Our most recent questionnaire received a 100% positive response to "Does this service benefit you and the person you care for?"
- **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 and to seek proposals for development. Our 2023 client/carers survey focused on the advantages of the key worker system, client/care partner involvement in service delivery and improvements/changes to the service. An action plan was devised based on the outcome of the survey and staff are working towards the proposals made.

Moving Forward

The Day Service team is committed to the continuous development and improvement of our service in line with the Health and Social Care Standards and the Care Inspectorate's Quality Improvement Plan. We have continued to improve our ability to meet client outcomes during 2023/24 by facilitating staff to attend a number of training modules. This has included:

- **The British Gymnastics Foundation 'Love to Move'** which has enabled us to enhance our current exercise programme to get our clients moving and functioning better and therefore better able to maintain their independence.
- **The Royal Environmental Health Institute of Scotland 'Eating Well for Older People'** which has developed staff knowledge and appreciation of the importance of nutrition and health for older people and how to support them to eat well.
- **The Scottish Book Trust 'Reading is Caring'** which supports staff to create personalised shared reading experiences.
- **Playlist for Life** supporting staff to create personalised playlists which have been shown to provide benefits to both clients and care partners.
- **Age Scotland 'Virtual Reality Dementia and Ageing Experience'** helping staff to gain empathy and understanding of the daily challenges people living with dementia face.

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 meet the challenges posed by the reduction in funding from the EHSCP.

Comments from Clients/Carers/Family Members:

"You think of everything, you put so much planning into the activities, you can see that."

"My mum loves attending the Day Care Service; it's the highlight of her week. Since my mum started attending I have noticed she has become much more outgoing and chatty. My son said Granny is like a different person - so much livelier and cheery and interested in everything going on around her – since she became a "regular" at the ELC."

"I would be seriously lonely if I didn't attend. It helps to fill the hole in my life."

"You always make us feel special by making such an effort, this is like a real party. You won't remember this music but this is our kind of music."

3.2 Dementia Community Outreach Programme

Our Community Dementia Support Programme supports people living with dementia and their care partners. These activities aim to connect care partners and people living with dementia with others to provide a sense of belonging and community.

Liddell Lions is our weekly lunch and activity funded by The Celtic FC Foundation. This funding was renewed in 2023. It focusses on health and wellbeing ranging from seated exercise, boccia, board games, therapeutic horticulture. The group occasionally meets up on another day for outings, such as the theatre for dementia-friendly performances.

Eric's Encore is our weekly music activity led our Community Musician and funded by Luminare. It offers a place to relax, sing, dance and have fun. This has subsequently become part of our Open Community Programme, but remains dementia friendly. From this a tea dance Programme has begun (see Open Community).

Key Performance Indicators April 2023 – March 2024:

- Eric's Encore Number of sessions: 20
- Eric's Encore Total number of attendances: 280
- Liddell Lions Number of sessions: 52
- Liddell Lions Total number of attendances: 1248
- LL Friday outings Number of sessions: 10
- LL Friday outings Total number of attendances: 150
- Community Tea Dance Number of attendees: 35

3.3 The Carers Programme

The Carers' Programme delivers free health and wellbeing classes, events, talks and day trips for unpaid carers in Edinburgh. The Programme is funded through The Edinburgh Health & Social Care Partnership, as part of the Carewell Partnership. We offer a varied Programme, which is updated every quarter, based on feedback from carers. The Programme also provides respite for carers, giving them space and time to feel listened to and heard, as well as supported to carry out their caring role.

An area that continues to be popular is our online classes, which is available online using Zoom to reach the more isolated carers that cannot attend in person due to their caring responsibilities.

As well as classes, we offer support to individuals: - in person, by telephone, email and post to support them in their journey as carers. We also offer information sessions from visiting organisations, such as Police Scotland and Citizens' Advice Scotland, as well as providing information on other services provided by The Eric Liddell Community.

Key Performance Indicators April 2023 – March 2024:

- Number of sessions and activities delivered: 260 (against a target of 94)
- Number of individual carers attending: 490 (against a target of 232)

Quotes from carers include:

*"This class stretches your imagination and creative skills and is so relaxing and enjoyable".
(Expressive Art)*

"I look forward to these classes. Definite improvement in my health. Helps wellbeing" (Tai Chi)

"I cannot give yoga ten out of ten for her classes. Try one trillion out of ten and even that is not nearly enough!!! Very kind and caring. A very good workout and also very relaxing"

3.4 Befriending Service

The Befriending Service offers unpaid carers in Edinburgh the opportunity for short-term respite, with the aim of combating loneliness and isolation, as well as improving mental health and wellbeing. It was renamed Care to Chat in 2024, based on feedback from the community, volunteers and other organisations.

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

We also provide an opportunity for people to volunteer to become a befriender. Our training programme allows them to learn new skills. Training in 2023-2024 included boundaries and confidentiality, First Aid, and Mental Health (awareness and self-wellbeing). 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 April 2023 – March 2024:

- Over 80 participants in our Befriending Service.
- Over 2500 hours of social support, interaction, and companionship were provided by volunteer befrienders to befriendees, with 30 matched relationships between carers and befrienders.
- 23 new volunteer befrienders were trained.
- 414 hours of phone calls were delivered for befriendees by befrienders.

All volunteer befrienders were sent monthly newsletters and 18 in-person gatherings were held. A new application pack and handbook were created. These ensure good practice, continual learning, peer support, enhance the outcomes of this Programme, and provide updates on all sorts of community news.

Quotes

"I sit back and let her offload. She is glad to have someone to listen, as her family do not understand how working and caring can be stressful...I am learning a lot through my befriending about being human and listening." (Befriender).

"My befriender is fantastic. She listens to me going on and on, but also enjoys a good laugh with me. Very grateful to her." (Befriendees)

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.
- A 3 to 6 month service for carers that have lost their cared for person in the last year will be developed. This will provide transitional support during this challenging period.
- A group-based online Befriending Service will be developed, using social and therapeutic horticulture. Its focus will be on carers that find it difficult to get respite and/or cannot leave their cared for loved one.

Carers Breaks – Eric's Escapes

The Carers Breaks programme at The Eric Liddell Community (Eric's Escapes) offers unpaid carers in Edinburgh the opportunity to access a break from their caring role on a relaxing day or overnight break (with or without their cared for loved one).

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 continue caring with confidence.

Funding support is in the form of a one-year grant from Creative Breaks (Shared Care Scotland) for 52 carers and 20 cared-for individuals. Research and development was completed in collaboration with the community, supported by our Community Engagement Co-ordinator and Carer Support & Development Officer.

Key performance indicators April 2023 – March 2024:

- 6 breaks took place in 2023-24.
- 46 carers and 15 cared-for people participated.
- Eric's Escapes brochures were sent by email and post to 450 carers known to ELC and other contacts via our partners at VOCAL and Care4carers utilising their newsletters and mailing lists.
- 100% of individuals who accessed Eric's Escapes were able to relax and rest during the break, and 100% felt the break gave them a positive experience with the person they care for.
- The breaks improved carer wellbeing, all feeling more confident, useful, and relaxed, with energy to spare, able to think and deal with problems.

Quotes

"Really enjoyed overnight breaks because it was wonderful to have everything organised for you."

"It was great to have it arranged and organised for you because you did not have to think about things, and it is also lovely to be with other people."

"I had a lovely day and I felt so re-energised."

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
- We would aim to increase the length of overnight breaks to two nights for at least one of the overnight breaks.

3.5 Community Music Service

Our Community Music Programme is run by our Community Musician who has experience of working with both people living with dementia, and unpaid carers. This Programme is open to all, but is a dementia-friendly space.

Eric's Encore now forms this part of this service, having previously been part of our Dementia Community Outreach.

A development this year has been the new 'Are ye Dancin' sessions. These are tea dances held at Morningside United Church with a live band.

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. This highlights 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.

Key Performance Indicators April 2023 – March 2024:

Eric's Encore

- Number of sessions: 20
- Total number of attendances: 280

Liddell Lyrics

- Number of sessions: 19
- Total number of attendances: 180

Community Tea Dance

- Number of attendees: 35

Ukulele Group

- Number of sessions: 27
- Total Number of attendances: 135

Quotes:

"Happy with the group. Great fun and can see D come out his shell and brain working away. Thankyou 😊"

"Company, music and ambience."

"Very good communication with the songs involving everyone and encouraging all to have a good time...which we all do!"

"I love coming to the Eric Liddell concert. We have a fun time and can choose our preferences for our favourite songs and dances."

"Great selection of songs. Good atmosphere, people can dance if they like. Welcoming. Group love coming along."

"Brilliant fun, relaxed happy atmosphere."

"Good fun. Plays music we enjoy hearing."

3.6 Wider Community Programme

Open Community Programme

The Wellbeing Lunch is part of our Open Community Programme. It offers a nutritious and healthy two-course meal, which is chosen by the attendees themselves as part of community engagement and involvement. Each month the attendees also choose a theme to base the lunch with decorations, such as America and Wimbledon. The lunch focusses on ending isolation and loneliness, as well as sign posting to the other services within Caring Services. After the lunch a movie screening is held on an ad-hoc basis, which is run as a relaxed and dementia friendly event.

The Community Living Room developed after consultation with our community members and now runs as a fortnightly space offering sandwiches and cakes, along with activities that range from music to board games. For three months the Citizen's Advice Bureau attended offering drop-in support, which

proved popular with unpaid carers and care partner. Following on from this VoiceAbility also offered their advocacy services to unpaid carers and care partners.

Key Performance Indicators

- Number of attendees at each Wellbeing Lunch: 35
- Number of Wellbeing Lunches in 2023-24: 48
- 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.

3.7 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 we continued to welcome a large range of visitors to the building. On average over 5,000 people per month came through our doors.

Public Room hire

206 different groups used the ELC's facilities during the year – delivering a total of 3157 bookings or 13,676 hours of community activities. Hallmaster, our new booking system, allowed us to streamline our processes and collect management information easily.

Occupancy rates (as a percentage of overall occupancy)

Liddell	Eltham	Robertson	Annex	Myreside	South Wing	Comms	Day Care
25.92%	13.58%	17.19%	5.59%	22.68%	11.32%	2.38%	1.34%

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 2023/24 are analysed as follows:

Commercial	27%
Charity or Community Group (paid)	59%
Charity or Community Group (unpaid)	1%
ELC Staff	3%
ELC Funded Programmes	7%
ELC Community Events	2%
ELC Fundraising Events	1%

Edinburgh Napier University continued their rental of part of the building and have two rooms dedicated to their School of Arts and Creative Industries. Their students have continued to integrate with the community by volunteering and also participating in paid work.

Judson University

A group of volunteers from Judson University joined us for a week in May 2023 as part of their mission. Students and staff worked in our Café, Day Care and helped transform the side and garden area clearing weeds and laying stones.

Office Accommodation provided to other charities

During the year, we 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)
- Napier University

One tenants' lunch was held in May 2023 and two tenants joined the team for first aid training in October 2023.

The Leisure and Wellbeing Programme

Water colour painting continues on a Tuesday afternoon in the South Wing.

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

- Chinese Dance
- Majhong
- Tea Ceremony

Café Connect

The ELC Chef prepares healthy and nutritious meals for our Day Care clients 5 days a week, as well as our programmes and orders in the café.

In addition to the day to day running of the café a Spring and Christmas fayre were held as well as a Christmas light switch on.

Community Hub

Throughout the year we held several events to help bring the community together these included;

- Wellbeing walks
- Halloween event
- Three separate Art Exhibitions in our South Wing
- Falls Prevention
- Climate café

3.8 Helping Hands (Volunteering Development)

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

Our volunteers are the heartbeat of our community and the work we do as a community wouldn't be possible without the incredible contribution we receive from them.

2023 into 2024 has been a further year of transition for Helping Hands. Our previous Volunteer Co-ordinator moved on to pastures new and due to some funding challenges we have been unable to replace with a like for like position. However, we have hugely benefitted from the expertise and experience our

interim part-time Volunteer Coordinator, who has continued to provide a dedicated and focused service to our services, our community and to our volunteers.

Volunteer Communications & Feedback:

We have continued 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. The volunteer survey 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!”

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 recognise the power of volunteering to achieve this goal for our volunteers. Considerable efforts have been made by the staff to create accessible volunteer opportunities, to expand these options to all members of our community.

Volunteering by the Numbers:

Total Number of Volunteer Enquiries: 256

Total Volunteers Placed: 81 (32%)

Total Number of Active Volunteers: 130

(Note: this represents a good percentage of volunteer placement. Not every volunteer who makes an enquiry follows through with it, and circumstances for individuals can change, meaning they are unable to take up a volunteer offer.)

Quotes about Volunteering from a volunteer:

“I am really enjoying volunteering with The Eric Liddell Community. It is helping me to connect to other people and give me a new sense of purpose. I feel it helps with my physical and mental health and has boosted my confidence! I really like everyone and enjoying giving a little back to the community. Thank you so much for the opportunity!”

3.9 Communications

Throughout 2023/24, The Eric Liddell Community continued to attract press coverage in Edinburgh and Scotland-wide news publications.

Smaller publications, such as the Murrayfield Grapevine, The Morningside Messenger, The Fairmile Directory, and The Murrayfield, Corstorphine, and Gyle Grapevines, have generously featured our community events in their magazines.

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.

The following news releases related to The Eric Liddell 100 were published in several newspapers and online platforms, including The Scotsman, The Edinburgh Evening News, The Edinburgh Reporter, ITV/STV, The Daily Express, The National, BBC, The Daily Mail, The Courier, MSN and Yahoo!, The Sunday Post and other publications and platforms across the UK and around the world.

Here are some of the key news releases:

- The Princess Royal welcomes two more champions to The Eric Liddell 100
- Eric Liddell Gym Opening

- The Eric Liddell 100 and Melrose 7s announce partnership for 2024
- The Eric Liddell 100 Parliament Reception
- The Inaugural Eric Liddell Lecture
- The Eric Liddell 100 to launch Online Learning Course Celebrating Scottish Legacy
- 100 Years On: Schools nationwide empowered to keep sportsman's memory alive with free education resource
- Pop-up exhibition launches in the heart of Glasgow to pay tribute to Scottish Olympic Champion

PR statistics until the 31st March 2024

Between the 29th of September 2023 and the 31st of March 2024, there were over 30 articles mentioning The Eric Liddell Community or The Eric Liddell 100, with an 'Opportunity to See' of over 30 million. Our partnership with Four Marketing Agency has been successful.

Website

Since the redevelopment of our website (4th October 2022), the significant improvement in user engagement continues. Analytics data indicates that visitors are spending more time on the site, exploring more pages, and interacting with content at a much higher rate compared to the previous version. The improved design, faster load times, and enhanced user experience have contributed to this increase in engagement, confirming that the updates have been well-received by our audience.

In 2023, the website was expanded to include a dedicated section for The Eric Liddell 100. This new section hosts The Eric Liddell 100 Schools Resource, the online learning course, and the Sports Events Toolkits.

Sheree Walker, our Website Developer, continues to maintain the website regularly, while the Executive Officer looks after the weekly updates.

Key highlights of the analytics collected between 1st April 2023 and 31st March 2024:

- Total no. of views: 52,475
- Total no. of users: 14,205
- Average engagement rate: 58.89%
- Average engagement time per visitor: 2m 07s
- Most viewed page (after the Home Page, which is where all visitors 'land' when visiting the website): 'About Eric Liddell' with 6,478 views

Scotland remains our largest online audience, with 5,527 users. Edinburgh leads the way, accounting for 3,663 of these users.

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, which compared to last year is the exact same, and the number of Instagram followers has also grown by 20.5%, which is slightly less compared to last years.

The average monthly profile visits on the charity's Twitter page is 976, representing a 34.8% growth compared to last year's figure of 724.

The Eric Liddell 100 social media channels have shown targeted growth since their inception. Initially, the campaign began with pre-made countdown posts leading up to the official launch video on the 4th December 2023. Throughout this period, efforts were made to consistently share information about Eric Liddell and the project, as well as to feature imagery from key events as they occurred.

Mentions of Eric Liddell in mainstream media, such as The Great British Menu and The Chase, were actively highlighted through the social media channels. Additionally, a 'Fact Friday' series was introduced to explore lesser-known facts about Eric, including the detail that his gold medal was delivered by post. An 'Ambassador Spotlight' series was also launched to showcase key individuals dedicating time to preserving Eric's legacy.

Statistics linked to The Eric Liddell 100 social media channels

Facebook (27 November – 31 March):

Reach – 7,600

Interactions – 494

Followers – 93

Link clicks – 18

Posts – 57

(All organic interaction)

Instagram (27 November – 31 March)

Reach – 1,100

Interactions – 100

Followers – 77

Link Clicks – N/A

Posts – 47

(All organic interaction)

Occasionally posts are also shared on X (formerly Twitter) in line with events, ensuring share any mentions of The Eric Liddell 100. This account is now on 267 followers. The LinkedIn account is also up to 643 followers with great engagement including significant shares and mentions.

3.10 The Eric Liddell 100

The Eric Liddell 100, a programme of events and activities to recognise and celebrate the life, sporting and community achievements of Eric Liddell, built momentum during 2023. This initiative is being planned around 2024, the centenary of Eric Liddell's historic success at the 1924 Olympic Games in Paris. It has been fantastic to see plans that have been long in the making, come into fruition in the centenary year.

We have been truly humbled 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 work is being progressed via three core workstreams: educational, sporting & physical activity and cultural. Within these workstreams, the following key developments have been delivered in 2023/24:

- An online learning course for adults/community learning was launched on 16th January, in partnership with the University of Edinburgh and Woodgate Consulting.
- An Eric Liddell Educational Resource for schools and Sports Events Toolkit was launched on 7th February. We have been working closely with schools across Scotland and beyond to implement learning about Eric into their lessons and sports events.
- An Eric Liddell Exhibition has been developed – with a pop-up display hosted at the St Enoch's Centre Glasgow from 17th February – 4th March to coincide with the World Indoor Athletics Championships at the Emirates Stadium. Plans are developing well for a world first exhibition including Eric Liddell's artifacts to be held at the Scottish Parliament in July 2024.

- We are working with a range of sports organisations from elite to community level to rename/ incorporate Eric Liddell’s legacy into national and local sporting events e.g. Eric Liddell 100 men’s and women’s squads will participate at the Melrose Sevens Rugby Tournament on 13th April.
- An Eric Liddell tartan has been developed, with support from Kinloch Anderson, which will go on sale from April.
- Working in partnership with a range of faith organisations, online resources for church groups were launched, and arrangements are underway for an Eric Liddell service of celebration to be held St Giles’ Cathedral in June 2024.

We are working with Four Marketing Agency to promote the legacy of Eric Liddell and the aims of The Eric Liddell 100 to a local, national and international audience, and we have been delighted by the response by press, media and social media channels to date. We will continue to build this coverage as we move towards the 2024 Olympics.

We are delighted that Her Royal Highness, The Princess Royal, agreed to be the Patron of The Eric Liddell 100. She has already attended an Eric Liddell dinner event in July 2023 (which was one of the most successful fundraising events in our history) and the Inaugural Eric Liddell Lecture in November 2023 and we look forward to welcoming her to participate in future events.

3.11 Fundraising Overview

Our fundraising remains central to the work of The Eric Liddell Community and we are profoundly grateful to all those who provide ongoing support for the vital work which we do in our community.

Our funding comes through a portfolio of income streams including trusts and foundations, community fundraising and events, individual giving and membership fees.

At 31 March 2024, The Eric Liddell Community achieved fundraising income of £512,381 which is testimony to the vital ongoing support of so many organisations, businesses and individuals which are outlined in more detail below.

Trusts and Foundations

Donations, grants and sponsorship from trusts and foundations totalled £363,472 of which £59,467 was in support of The Eric Liddell 100. We are very grateful for the support of the new and recurring trusts and foundations outlined below:

<u>£10,000 and over</u>	<u>Under £10,000</u>	
		Miss A C I Burgess’ Charitable Trust
Bank of Scotland Foundation	Age Scotland	Miss Margaret Butters Reekie Charitable Trust
Celtic Football Club Foundation	BlackRock Gives	Morrisons Foundation
Garfield Western	Christine Price Clark Charitable Trust	Mrs Gladys Row Fogo Charitable Trust
Hugh Fraser Foundation	Clearwater Analytics	Saints & Sinners Club of Scotland
Lady Marian Gibson Trust	Cruden Foundation Limited	Souter Charitable Trust
Miss A C I Burgess’ Charitable Trust	EMMS International	The George and Margaret Trotter Charitable Trust
National Lottery- Improving Lives	Geoffrey Clarke Charitable Trust	Tor Christian Foundation
R S Macdonald Charitable Trust	Hinshelwood Gibson Trust	Ward Family Charitable Trust
Shared Care Scotland - Short Breaks Fund	Hospital Saturday Fund	William Simon Wilson Charitable Trust
	Hugh Fraser Foundation	

Community Fundraising and Events

We continue to be grateful to our Community Fundraising Team which ran six key Community Fundraising Events during the financial year, led by our dedicated Community Fundraising Officer, including our Spring Fair, Plant Sale, Christmas Fair and Christmas Light Switch on event, Wreath Making Workshops and our annual Burns Supper.

These events, along with a series of Lunchtime and Afternoon Tea Concerts, participants in the Kiltwalk and new Community Fundraising initiatives at the Hub, all helped us to raise £22,269.

Individual Giving

Individual Giving comprises fundraising through appeals, legacies, membership fees and regular gifts as well as high value and general donations; online and at our community hub which raised over £126,640.

The Eric Liddell 100

The financial year 2023/24 has marked the lead up to the centenary of Eric Liddell famously winning his gold medal at the Paris Olympics in 1924. The Eric Liddell 100 has begun to deliver a number of exciting events leading into a busy period in 2024/25 for this important initiative. In 2023/24 we raised £146,514 for The Eric Liddell 100.

The Eric Liddell Community continues to provide ‘A place to Learn and Play, to Meet and Greet, to Live a Fuller Life’. We are immensely grateful for the continuing support of so many in our community, and beyond, which makes it possible for us to transform lives so that no one needs to feel lonely or isolated.

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

181 Delicatessen	Prestonfield Golf Club
Bakery Andante	S Luca
Caledonian Heating & Plumbing Ltd.	Sainsburys
Edinburgh News Box	Starbucks
Fleming Smith Hairdressing	Tesco
Hex	Tower Mains Ltd.
Lorraine Graham Flowers	Waitrose & Partners
McLaren's on the Corner	W M Christie

4. Financial review

4.1 Review of income and expenditure for the year ended 31 March 2024

Total funds fell by £164,204 to a closing balance of £1,761,746 (including the Expended Property Fund of £1,522,817). The deficit on general funds for the year was £62,499 versus a surplus in the prior year of £67,216. A deficit of £31,136 on EL100 funds was carried forward to 2024/25 in the expectation of sufficient funds being brought in to cover this deficit during the Olympic year.

The swing from surplus to deficit on general funds was due mainly to a decline in unrestricted donations and legacies of £69,756, mitigated by an increase in accommodation letting income of £16,576 and an increase in building and staffing costs arising from extreme inflationary pressures which gave an additional £87,983 of costs to be met from unrestricted funds.

Total income from all sources increased from £1,058,823 to £1,142,530; an increase of £83,707 or 7.9%. This was due to the increase in restricted grants – particularly for Carer support and The Eric Liddell 100.

Total expenditure increased from £1,147,838 to £1,306,734; an increase of £158,896 or 13.8%. Most of the increased expenditure was on Carer support services and EL100, mirroring the increase in restricted grants. Total expenditure on the accommodation-letting and catering services increased by

£41,604 or 10.3%. This reflects the return to normal capacity and also the high cost inflation which prevailed before and during the year; from a peak RPI of 11.1% in December 2022 to 8.7% in April 2023 (by March 2024, RPI had fallen to 3.2%).

All employees of ELC are paid on or above the Real Living Wage, and the Real Living Wage increased by 10.1% for 2023/24. Higher paid staff received a pay award of 3.5%. These pay awards produced a like-for-like increase in costs of 5.4%. There was a small uplift in staffing numbers of 0.4FTE with average full-time equivalent employees rising from 21.6 to 22.0.

4.2 Non-domestic rates relief

The Eric Liddell Community receives 100% relief from non-domestic rates – 80% mandatory relief as a registered charity and a further 20% of discretionary top-up relief. This relief was worth £101,280 to the charity in 2023/24.

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 September 2024. 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 the EHSCP contracted support for the Dementia Day Care Service, which will be re-tendered from 2025/26, and the continuing adequacy of charitable trust donations towards core expenditure. The trustees consider the return of COVID restrictions as being a remote risk.

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 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. Note that all restricted funds are held in cash and bank balances at the year-end except for the Expended Property Fund which is entirely represented in the Heritable Property valuation of £1.6m.

The amount of free reserves (general funds) targeted as at 31 March 2024 is £320,000, 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 2024, general funds stood at £132,801 which is £187,199 short of the current target.

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

5. Statement of trustees' responsibilities

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

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

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 20th November 2024 and signed on their behalf by:



.....
Irene Adams OBE – Chairman



.....
Colin Baillie - Treasurer

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

Opinion

We have audited the financial statements of The Eric Liddell Community (the 'charitable company') for the year ended 31 March 2024 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 2024 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 The 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:

- the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit;
- obtained from management within the organisation information 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.

Owing to the inherent limitations of an audit, there is unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees other management and the inspection of regulatory and legal correspondence, if any.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at 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 The 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: 20th November 2024

Statement of Financial Activities (incorporating an Income and Expenditure Account)
for the year ended 31 March 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	Unrestricted funds £	Restricted funds £	2023 Total funds £
Income and Endowments from:							
Donations and legacies							
Donations, gifts and legacies	2	118,498	89,061	207,559	167,478	38,650	206,128
Members' subs and donations		9,087	45,751	54,838	17,649	18,750	36,399
Fundraising events		14,693	0	14,693	29,559	0	29,559
Charity shop, Wellbeing courses		7,576	0	7,576	4,924	0	4,924
Investments							
Interest receivable		4,420	0	4,420	1,459	0	1,459
Charitable activities							
Grants	3	0	533,358	533,358	0	506,861	506,861
Contribution from service users		0	40,497	40,497	0	18,967	18,967
Accommodation letting	4	216,418	0	216,418	199,842	0	199,842
Catering services	5	63,171	0	63,171	54,684	0	54,684
Total Income and Endowments		433,863	708,667	1,142,530	475,595	583,228	1,058,823
Expenditure on:							
Raising funds							
Fundraising costs	6	99,646	0	99,646	97,264	0	97,264
Charitable activities							
Caring services		0	763,527	763,527	0	648,617	648,617
Building services and heritage		339,913	46,845	386,758	263,005	90,342	353,347
Catering services	5	56,803	0	56,803	48,110	500	48,610
Total Expenditure	7	496,362	810,372	1,306,734	408,379	739,459	1,147,838
Net Income/(Expenditure)		(62,499)	(101,705)	(164,204)	67,216	(156,231)	(89,015)
Net Movement in Funds		(62,499)	(101,705)	(164,204)	67,216	(156,231)	(89,015)
Reconciliation of Funds							
Total Funds Brought Forward		195,300	1,730,650	1,925,950	128,084	1,886,881	2,014,965
Total Funds Carried Forward	17,18	132,801	1,628,945	1,761,746	195,300	1,730,650	1,925,950

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

Balance Sheet as at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS:					
Tangible Assets	12	<u>1,632,873</u>		<u>1,617,349</u>	
			1,632,873		1,617,349
CURRENT ASSETS:					
Stocks	13	960		1,040	
Debtors	14	48,238		43,023	
Cash at Bank and in Hand		<u>218,153</u>		<u>392,920</u>	
		267,351		436,983	
LIABILITIES:					
Creditors falling due within one year	15	<u>(123,478)</u>		<u>(103,382)</u>	
Net Current Assets			143,873		333,601
Total Assets less Current Liabilities			<u>1,776,746</u>		<u>1,950,950</u>
Creditors falling due after more than one year	16		(15,000)		(25,000)
NET ASSETS			<u><u>1,761,746</u></u>		<u><u>1,925,950</u></u>
FUNDS:					
Unrestricted Funds	17				
General Fund			<u>132,801</u>		<u>195,300</u>
			132,801		195,300
Restricted Funds	18				
Expended Property Fund			<u>1,522,817</u>		<u>1,522,817</u>
Other Restricted Funds			<u>106,128</u>		<u>207,833</u>
			1,628,945		1,730,650
TOTAL FUNDS	19		<u><u>1,761,746</u></u>		<u><u>1,925,950</u></u>

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

Approved by the trustees on 20th November 2024 and signed on their behalf by:



.....
Irene Adams OBE
Chairman

Statement of Cash Flows
for the year to 31 March 2024

	2024	2023
	£	£
Cash flows in operating activities:		
Net decrease in total funds	(164,204)	(89,015)
Add back depreciation charge	6,439	7,491
Deduct interest income (to Investing Activities)	(4,420)	(1,459)
Add back loan interest (to Investing Activities)	763	1,082
Decrease/(increase) in stocks	80	(80)
Increase in debtors	(5,215)	(3,267)
Increase in creditors (excluding Loans)	20,096	9,676
Cash used by operating activities	<u>(146,461)</u>	<u>(75,572)</u>
Cash flows from investing activities:		
Interest income	4,420	1,459
Loan interest paid	(763)	(1,082)
Purchase of tangible fixed assets	(21,963)	(5,484)
Cash used by investing activities	<u>(18,306)</u>	<u>(5,107)</u>
Cash flows from financing activities:		
Loan repayments	(10,000)	(13,501)
Cash used by financing activities	<u>(10,000)</u>	<u>(13,501)</u>
Decrease in cash and cash equivalents	<u>(174,767)</u>	<u>(94,180)</u>
Cash and cash equivalents at the beginning of the year	<u>392,920</u>	<u>487,100</u>
Total cash and cash equivalents at the end of the year	<u><u>218,153</u></u>	<u><u>392,920</u></u>

	2024	2023
	£	£
Cash and cash equivalents net of debts		
Cash and bank balance	218,153	392,920
Cash equivalents	-	-
Overdraft facility payable on demand	-	-
	<u>218,153</u>	<u>392,920</u>
Loans due within one year	(10,000)	(10,000)
Loans due after more than one year	(15,000)	(25,000)
Finance lease obligations	-	-
	<u>(25,000)</u>	<u>(35,000)</u>
Total	<u><u>193,153</u></u>	<u><u>357,920</u></u>

There were no non-cash changes to debts during the year.

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 shown are round to the nearest £1 sterling.

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

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

After reviewing the charity's financial performance to 31st July 2024 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 purposes.

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

(e) ***Income recognition***

General

All 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.

Government grants

Government grant income is recognised as income when the grant proceeds are received (or receivable), provided that the terms of the grant do not impose future performance-related conditions.

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. There were no such donated goods and services received during 2023/24.

Investment income

The only investment income received during the year was interest income from bank deposits which includes fixed-term deposits of up to one year duration. The charity does not hold any shares, investment bonds or any other financial investments. Interest income is recorded in the accounting period when it accrues, regardless of whether or not it is actually paid in that period.

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.

Notes to the Financial Statements

1 Accounting Policies/ (f) Expenditure recognition/continued..

(f) Expenditure recognition

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

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

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

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

(g) Equipment held under operating lease

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

(h) Tangible fixed assets and depreciation

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

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

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

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

(i) Stock

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

(j) Pension costs

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

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2 Donations, Gifts and Legacies	2024	2023
	£	£
Trusts and other organisations	139,633	194,190
Individuals (excluding Members)	67,926	8,938
Bequests and legacies	0	3,000
	<u>207,559</u>	<u>206,128</u>

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

3 Grants	2024	2023
<i>Funder</i>	£	£
EHSCP	224,475	216,711
EHSCP/VOCAL	54,444	52,713
EHSCP	26,724	26,724
Age Scotland	0	27,773
Age Scotland	0	10,000
Bank of Scotland Foundation	21,149	18,390
Celtic FC Foundation	45,000	10,000
CRH Trust	0	24,175
Hugh Fraser Foundation	10,000	0
Leckie Family Trust	0	10,000
National Lottery Community Fund	35,729	0
Queensberry House Trust	0	20,000
Robert Smith Foundation	10,000	0
RS MacDonald Charitable Trust	17,000	17,000
Shared Care Scotland	20,320	24,475
TOS Foundation	0	25,000
Wolfson Foundation	24,500	0
Receipts under £10,000	44,017	23,900
	<u>533,358</u>	<u>506,861</u>

} Statutory grants

4 Accommodation Letting Income	2024	2023
	£	£
Leasehold accommodation	91,180	77,710
Room hire income	97,659	90,658
Mobile telephone mast site rentals	16,174	16,174
Residential flat rentals	11,405	15,300
	<u>216,418</u>	<u>199,842</u>

5 Catering Services Income and Expenditure	2024	2023
	£	£
Income	63,171	54,684
Cost of sales	(16,530)	(15,312)
	<u>46,641</u>	<u>39,372</u>
Staff costs	(32,256)	(27,764)
Other direct costs	(3,375)	(1,134)
	<u>11,010</u>	<u>10,474</u>
Surplus before allocated costs	11,010	10,474
Allocated support costs	(4,642)	(4,400)
Net surplus on catering services	<u>6,368</u>	<u>6,074</u>

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

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6 Fundraising Costs	2024	2023
	£	£
Staff costs	65,733	80,043
Other direct fundraising costs	26,613	10,021
Allocated support costs	7,300	7,200
	<u>99,646</u>	<u>97,264</u>

7 Expenditure analysis

Analysis of total expenditure by type:

	2024	2023
	£	£
Staffing costs (See Note 9)	752,422	718,068
Building, fixed plant and utility costs	193,957	188,850
Other costs	360,355	240,920
	<u>1,306,734</u>	<u>1,147,838</u>

<i>Analysis of total expenditure by activity:</i>	Direct staffing costs	Other direct costs	Support staffing costs	Other support costs	2024 Total costs	2023 Total costs
	£	£	£	£	£	£
Fundraising costs	<u>65,367</u>	<u>26,979</u>	<u>4,380</u>	<u>2,920</u>	<u>99,646</u>	<u>97,264</u>
Charitable activities:						
Dementia Day Care service	181,038	88,667	37,380	24,920	332,005	275,178
EL100 programme	73,247	138,128	0	0	211,375	132,007
Other caring services	<u>109,024</u>	<u>32,133</u>	<u>47,393</u>	<u>31,597</u>	<u>220,147</u>	<u>241,432</u>
Total for Caring Services	363,309	258,928	84,773	56,517	763,527	648,617
Building services and heritage	80,625	96,271	118,927	90,935	386,758	353,347
Catering services	<u>32,256</u>	<u>19,905</u>	<u>2,785</u>	<u>1,857</u>	<u>56,803</u>	<u>48,610</u>
Total expenditure on charitable activities	<u>476,190</u>	<u>375,104</u>	<u>206,485</u>	<u>149,309</u>	<u>1,207,088</u>	<u>1,050,574</u>
Total expenditure	<u>541,557</u>	<u>402,083</u>	<u>210,865</u>	<u>152,229</u>	<u>1,306,734</u>	<u>1,147,838</u>

In 2023/24, expenditure on Charitable Activities was £1,207,088 (2022/23:£1,050,574) of which £396,716 (2022/23: £311,115) 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:-

	2024	2023
	£	£
Staff costs (secretarial duties - apportioned based on estimated hours)	8,788	8,370
Trustee training, meeting & insurance costs	500	480
Audit fee	5,500	5,000
Other professional fees	1,130	333
	<u>15,918</u>	<u>14,183</u>

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

Notes to the Financial Statements

8 Net income for the year	2024	2023
	£	£
<i>This is stated after charging:</i>		
Audit fee	5,500	5,000
Accounting and related services	615	2,500
Depreciation (see Note 12)	6,439	7,491
Loan interest paid	763	1,082
Equipment operating lease rentals:*		
on leases expiring within one year	2,134	0
on leases expiring in two to five years	1,632	2,134
	<hr/>	<hr/>

* Future minimum payments under the operating leases held at 31 March 2024 are £12,756.

9 Analysis of staffing costs and numbers	2024	2023
	£	£
Staffing costs:		
Salaries	658,716	617,574
Employer national insurance contributions	49,570	48,576
Employer pension contributions	31,438	27,848
	<hr/>	<hr/>
	739,724	693,998
Staff death-in-service insurance	3,844	2,600
	<hr/>	<hr/>
	743,568	696,598
Agency staffing	8,854	21,470
	<hr/>	<hr/>
	752,422	718,068

Employer national insurance contributions are stated after deducting Employment Allowance of £5,000 (2022/23 - £5,000).

Staff numbers in head count and full time equivalents:	2024	2023
	Number	Number
Average monthly head count	31	29
	FTE	FTE
Average monthly full-time equivalent (FTE) staff numbers	22.0	21.6

The charity considers its key management personnel comprises the Chief Executive Officer, Chief Operating Officer, Dementia Service Manager, Operations Manager, Fundraising Manager and the Finance Manager. This is a full time equivalent staffing of 4.4 (2022/23 - 5.2). The total employment benefits (salary plus employer pension contributions) of the key management personnel were £205,303 (2022/23 - £228,173).

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

10 Trustee Remuneration and Related Party Transactions

The trustees give their time freely and receive no remuneration for the work that they undertake in relation to the charity. Travel and subsistence costs re-imbursed to trustees during the year amounted to £nil (2022/23 - £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.

There were no related party transactions during the year.

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 (2022/23 - £nil).

Notes to the Financial Statements

12 Tangible Fixed Assets	Heritable Property £	Plant & Equipment £	Total £
Cost or Valuation:			
At 1 April 2023	1,600,000	176,954	1,776,954
Additions	0	21,963	21,963
Disposals	0	(5,361)	(5,361)
At 31 March 2024	<u>1,600,000</u>	<u>193,556</u>	<u>1,793,556</u>
Depreciation:			
At 1 April 2023	0	159,605	159,605
Provided in year	0	6,439	6,439
Eliminated on disposals	0	(5,361)	(5,361)
At 31 March 2024	<u>0</u>	<u>160,683</u>	<u>160,683</u>
Net Book Amount at 31 March 2024	<u>1,600,000</u>	<u>32,873</u>	<u>1,632,873</u>
Net Book Amount at 31 March 2023	<u>1,600,000</u>	<u>17,349</u>	<u>1,617,349</u>

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

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

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 2024 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	2024	2023
	£	£
Food and drink	500	560
Kitchen consumables	360	380
Cards and books	100	100
	<u>960</u>	<u>1,040</u>

14 Debtors	2024	2023
	£	£
Trade debtors	7,981	10,132
Other debtors and accrued income	40,257	32,891
	<u>48,238</u>	<u>43,023</u>

Other debtors includes £15,290 of gift aid on eligible donations (2023: £6,835) and £1,855 of performance related grants (2023: £Nil).

Accrued income includes a donation of £10,000 towards EL100 expenditure received on 2nd April 2024.

Notes to the Financial Statements

15 Creditors falling due within one year	2024	2023
	£	£
Bank of Scotland bounce back loan (see Note 16)	10,000	10,000
Trade creditors	36,245	26,055
Prepaid grants and deferred income	7,318	8,318
Accruals and sundry creditors	45,254	37,253
VAT and Social Security	24,661	21,756
	<u>123,478</u>	<u>103,382</u>

Deferred income is comprised of room hire income for future periods of £nil (2023: £1,000) and telephone mast site rental income of £7,318 (2023: £7,318).

16 Creditors falling due after more than one year - Loans	2024	2023
	£	£
Bank of Scotland bounce back loan	15,000	25,000
	<u>15,000</u>	<u>25,000</u>

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.

17 Unrestricted Funds	General Fund	Designated Fund	Total Unrestricted Funds
	£	£	£
Funds balance at 1 April 2023	195,300	0	195,300
Application of funds during the year	(62,499)	0	(62,499)
Unrestricted Funds balance at 31 March 2024	<u>132,801</u>	<u>0</u>	<u>132,801</u>

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18 Restricted Funds	Opening 1 Apr 2023 £	Incoming resources £	Outgoing resources £	Transfers of funds £	Closing 31 Mar 2024 £
(1) Expended Funds:					
Property Fund (Revaluation Reserve)	1,522,817	0	0	0	1,522,817
(2) Dementia Services Fund:					
Dementia Day Care Service	52,620	292,417	305,857	0	39,180
Community Music Programme	6,400	3,000	6,200	0	3,200
Dementia Meeting Centres Seed Fund	8,336	0	8,336	0	0
Involvement Coordinator (Age Scotland)	10,273	0	10,273	0	0
Other Dementia Services	1,639	0	1,339	0	300
	<u>79,268</u>	<u>295,417</u>	<u>332,005</u>	<u>0</u>	<u>42,680</u>
(3) Carer and Befriending Activities Fund:					
Befriending (EHSCP)	234	26,794	27,028	0	0
Carewell (EHSCP/VOCAL)	1,177	54,444	55,621	0	0
Caring Soles	12,558	0	3,800	0	8,758
Engagement and Outreach (Lottery)	0	35,729	17,150	0	18,579
Liddell Lions Dementia (CFCF)	0	45,000	29,900	0	15,100
Mental Health/Wellbeing (CFCF)	0	17,419	17,419	0	0
Short Breaks (Shared Care Scotland)	20,175	20,320	26,322	0	14,173
	<u>34,144</u>	<u>199,706</u>	<u>177,240</u>	<u>0</u>	<u>56,610</u>
(4) Other Charitable Activities Fund:					
Community Engagement (Age Scotland)	11,667	0	11,667	0	0
EL100 Eric Liddell Olympic Centenary	33,725	146,514	211,375	0	(31,136)
	<u>45,392</u>	<u>146,514</u>	<u>223,042</u>	<u>0</u>	<u>(31,136)</u>
(5) Heritage and Equipment Fund:					
Major Building Repairs	29,943	24,500	29,400	0	25,043
Adapt and Thrive/Pandemic recovery	15,925	0	15,925	0	0
Other Heritage and Equipment funds	3,161	42,530	32,760	0	12,931
	<u>49,029</u>	<u>67,030</u>	<u>78,085</u>	<u>0</u>	<u>37,974</u>
Expendable Funds Held	<u>207,833</u>	<u>708,667</u>	<u>810,372</u>	<u>0</u>	<u>106,128</u>
Total Restricted Funds	<u>1,730,650</u>	<u>708,667</u>	<u>810,372</u>	<u>0</u>	<u>1,628,945</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.	2024/25
Community Music	ELC uses music to improve care and the quality of life of people living with dementia and their carers.	To Jun 2024
Dementia Meeting Centres Seedcorn Fund	A £10,000 grant was received to create one of five dementia friendly meeting centres in Scotland. The programme ran from February 2023 to January 2024.	n/a

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

Name of Fund	Description of the fund	When fund will be applied
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 ran from October 2022 to September 2023.	n/a
Other Dementia Services	Various small grants received to support people with a diagnosis of dementia and their carers, including a staff wellbeing grant.	2024/25
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,	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. The grant is paid quarterly in advance.	n/a
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.	2024/25
Engagement and Outreach (National Lottery)	Three year National Lottery funding for a range of care activities. Funding runs to September 2026.	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 £30,000 per year, with the grant paid quarterly in advance. The current funding agreement runs to September 2024.	Sept 2024
Mental Health and Wellbeing Programme	Provides a range of support activities to promote good mental health and good nutrition centred around a wellbeing lunch held on a weekly basis. The funds were fully applied in 2023/24 and fresh funding is being sought..	n/a.
Short Breaks (Shared Care Scotland)	Restorative breaks for carers, funded by Shared Care, the remaining funding runs to September 2024.	to Sep 2024
Community Engagement programme	Funding was received from the Age Scotland, About Dementia and Scottish Government Partnership Fund to provide a range of community outreach and engagement activities. All the funding was applied during 2023/24.	n/a
EL100 Eric Liddell Centenary Olympics	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.	n/a
Major Building Repairs	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.

Notes to the Financial Statements

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

Name of Fund	Description of the fund	When fund will be applied
Adapt and Thrive (Pandemic Recovery Fund)	The final part of this fund was applied in 2023/24 towards the upgrading of the public toilets and related works which cost £45,325. The remaining cost was funded by Wolfson Foundation and others.	n/a
Other Heritage and Equipment	Bank of Scotland Foundation and others supported ELC with its energy costs in 2023/24. This fund also includes various donations received to upgrade catering equipment and general office equipment.	2024/25

19 Analysis of Net Assets Between Funds

	Restricted Funds	<u>Unrestricted Funds</u>		Total Funds
		General Funds	Designated Funds	
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Tangible Fixed Assets	1,522,817	110,056	0	1,632,873
Current Assets	106,128	161,223	0	267,351
Current Liabilities	0	(123,478)	0	(123,478)
Long-term Liabilities	0	(15,000)	0	(15,000)
	<u>1,628,945</u>	<u>132,801</u>	<u>0</u>	<u>1,761,746</u>