

Company number: SC071075 Charity number: SC003147



(A Company Limited by Guarantee)

Report and Financial Statements

Year Ended: 31 March 2025

Company No: SC071075

Charity No: SC003147

Care.

Compassion.

Community.

THE ERIC LIDDELL COMMUNITY
Report and Financial Statements
Year ended 31 March 2025

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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 financial year):

	<u>Date resigned/retired</u>	<u>Date appointed</u>
<i>Chairperson:</i>		
Irene Adams OBE		
<i>Treasurer:</i>		
Mr Colin Baillie		
<i>Other trustees:</i>		
Kendall Allan		
Gillian Baxendine	28 Aug 2024	
Mike Billingham		
Clare Cartwright		
Stephen Holmes		19 Jun 2024
Fiona Ireland		19 Jun 2024
Derek Liddell		
Dr Diane Maclean		
Fiona Waddell		

Chief Executive:

Mr John MacMillan

Patrons:

Her Royal Highness The Princess Royal - Patron of The Eric Liddell 100 2021-2024/Royal Patron of The Eric Liddell Community 2025

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

THE ERIC LIDDELL COMMUNITY
Report and Financial Statements
Year ended 31 March 2025

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 2025.

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 2019) – 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 87 members on 31st March 2025.

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). This role finished in November 2024.

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 was 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 excellent, specialist, person-centred care for older people with dementia/cognitive impairment and multiple co-morbidities who can experience significant loneliness and isolation. Our service 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 highly trained volunteers. This is achieved by reducing social isolation, providing structure to the week, meeting personal outcomes, promoting independence, delivering meaningful activities and providing the opportunity to share positive experiences with peers 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

The ELC's contract with the Edinburgh Health and Social Care Partnership (EHSCP) to provide an Older People's Day Service concluded on 31 March 2025. We were advised during March that the ELC's tender for a new contract had been successful. The new Framework Agreement will run from 1 April 2025 for the next five years, with an option to extend for up to a further three years at the Council's discretion. The initial Call-off Contract, which will be reviewed in April 2026, means a further reduction in the number of places funded by the EHSCP from 63 to 57.

As our service has capacity for 70 places, we will have 13 self-funding places to fill. A marketing strategy is planned to maximise occupancy.

The Day Service model continues to comprise:

- **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 at our most recent inspection we were evaluated as:

- How well do we support people's wellbeing? Performance was sector leading with outstandingly high outcomes for people. 6 - Excellent
- How good is our leadership? Significant Strengths 5 - Very Good

The Day Service has continued to operate at this excellent level by supporting experiences and outcomes for people which are of outstandingly high quality and with our demonstrable track record of innovative, effective practice and very high-quality performance across a wide range of activities 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 focus groups 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 2024 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. Our action plan will be continually updated based on the outcome of our surveys 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 2024/25 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.
- **Dementia Interpreters Workshops** – This is the next generation of training that improves recognition of unmet needs through non-verbal and behavioural cues. It enables staff to improve their understanding of the language of dementia and to become registered Dementia Interpreters.

The Day Service team continues to work alongside the Senior Management Team to realise our 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:

“Thank you for your care for Dad. He really is very fortunate to have this support and he knows it.” (AF)

“Walking in here is like being wrapped in a comfort blanket.” (AC)

“I really appreciate the staff, they perform miracles for us all.” (DMcC)

“Everyone is so welcoming and I love coming here.” (MR)

“I love the exercises because I feel no pain after a session.” (MR)

“My family weren’t too sure that an iPad would be right for me but after trying the iPad at the Day Service with the magnifier app they bought me one for my 95th birthday.” (MR)

“Since my wife has been coming to Eric Liddell she has been much more alert. She really looks forward to coming”. (JS)

3.2 Dementia Community Outreach Programme

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

Liddell Lions Lunch Breaks Programme is our weekly lunch and activity funded by The Celtic FC Foundation. This funding was renewed in 2024. The programme focusses on health, wellbeing, peer support and friendship, with activities ranging from seated exercise, boccia, music, seated dance, board games, therapeutic horticulture. The group occasionally meets up on another day for outings, such as the theatre for dementia-friendly performances. The programme of activities is entirely co-produced with the group and reflects the group's feedback and interests.

Key Performance Indicators April 2024 – March 2025:

- | | |
|--------------------------------|-----------------------------------|
| • Liddell Lions | Number of sessions: 50 |
| • Liddell Lions | Total number of attendances: 1024 |
| • Liddell Lions | Individual Users: 35 |
| • Liddell Lions Friday outings | Number of sessions: 11 |
| • Liddell Lions Friday outings | Total number of attendances: 104 |
| • Liddell Lions Friday outings | Individual Users: 28 |

Meeting Centres and Moving Forward

Staff are working to implement the Meeting Centre Model at The Eric Liddell Community, which has been officially recognised as part of Meeting Centres Scotland network, linked to our Liddell Lions Programme.

In line with the current Dementia National Strategy and Meeting Centres 11 essential features, the Dementia Service Coordinator has strengthened elements of co-production and empowerment of people living with dementia as a fundamental part of our work. These include:

- Co-production discussion sessions to suggest activities, decision making, group rules in order to transition towards an advisory group (as recommended by Meeting Centres Scotland)
- Valuing members' talents by supporting them to facilitate activities, show their artwork, or link them up with advocacy and activists' organisations (e.g. Age Scotland, Deepness Dementia).

Feedback and Comments from Clients/Carers/Family Members:

100% of our Liddell Lions members rated the service as excellent. What members value the most is 'friendship', the 'relaxed and non-judgemental atmosphere', and the 'variety' of activities.

Significant quotes:

'I have a big family and my family is close but it's good to come here. You can't always rely on family, that's not fair. You are my second family!'. (person living with dementia)

'I was not feeling well but when I come here I always feel better' (person living with dementia)

'Mom and dad love coming here so much. It makes their week! It's such a lovely atmosphere and they feel safe, that nobody is going to judge. I can't thank you enough.' (carer)

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. The existing 5 year contract has now been extended for another year. We offer a varied programme, which is updated every quarter, based on feedback from carers. The programme also provides respite for carers, giving them a 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. These are available online (using Zoom) and 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 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 2024 – March 2025:

- Number of sessions and activities delivered: 275 (against a target of 94) – 5.8% increase
- Number of carers attending: 808 (against a target of 232) – 64.9% increase

Quotes from carers include:

“Very good for ease of movement”

“Very Good makes me feel a 100 years younger”

“Absolutely great for keeping your body supple and relaxing meditative movements for mental health”

“I love coming to the art class and this makes me relax”

“Improved posture and wellbeing, balances out the stress of the caring role, very good teacher.”

“Brilliant class with instant benefits. Good for the wellbeing and health V V V satisfied.”

3.4 Befriending Service

The Befriending Service offers unpaid carers in Edinburgh the opportunity for short-term respite, with the aim of improving mental health and wellbeing to combating loneliness and isolation. In 2024-2025, an additional support package called Transition Talking was developed, which supports carers whose cared for person has moved into a care home or has passed away. This was based on feedback and discussion with former and current carers that used other services at The Eric Liddell Community.

We also provide an opportunity for people to become a volunteer Befriender. Our training programme has a mandatory and comprehensive induction followed by monthly training and quarterly in-house gatherings for peer support. Mandatory training is given on the topics of Safeguarding, Boundaries and Confidentiality. Optional training this year focused on Equality, Diversity and Inclusion, Trauma Awareness, and Death, Grief and Bereavement. These training sessions were extended to volunteers in other Caring Services programmes to allow volunteers further opportunities to meet and learn new skills.

Funding support was in the form of 3-year funding from the Edinburgh Health & Social Care Partnership, which ended on the 31 March 2025.

Key Performance Indicators April 2024 – March 2025:

- There were 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.
- Volunteer engagement remained consistently high throughout the year, with 21 out of 23 trained befrienders remaining active.
- 23 programmes run; 25 volunteers benefited, 100% gained skills and found it rewarding
- 414 hours of telephone support were delivered for befriendees by befrienders.

All volunteer befrienders were sent monthly newsletters, with regular one to ones with the Service Coordinator. Along with the monthly trainings listed above, these ensure good practice, continual learning, peer support, enhance the outcomes of this Programme, and provide updates on all sorts of community news.

Quotes

“Befriending taught me to appreciate how lucky I was to have a wide network of supportive friends and family at home and to give my time to help someone else feel the same way.”

“I would recommend everyone to volunteer as a Befriender because it really has an impact on people’s lives and it helps them a lot, to simply have fun or be listened to. It’s a growthful process for both parties.”

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.
- Further development of service and Carers Programme to support the carers’ journey.

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 2024– March 2025:

- 6 breaks took place in 2024-25

- 55 carers and 8 cared-for participated visiting places as distant as The Scottish Borders to Inverness overnight, and David Livingstone's Birthplace to Dawyck Botanical Garden for daybreaks.
- Carers' ages ranged from their mid-40s to mid-90s in age, of which 14 were new to The Eric Liddell Community.
- Eric's Escapes brochures in print or email were sent out to over 500 carers and other contacts, such as Edinburgh Carers Network and via our partners at VOCAL and Care4carers utilising their newsletters and mailing lists.
- The breaks improved carer wellbeing, all feeling more confident, patient, and relaxed, with energy to spare, able to think and deal with problems.

Quotes

"I am extremely grateful for this opportunity. It was a break away from caring responsibilities. Great memories".

"I just want to say how grateful I am for that wonderful opportunity to spend some time with some lovely folk. It was such a treat of a trip. We learnt so much from the location and each other."

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.
- The first two-night break will be in May 2025, which it is hoped to be a feature of all future programmes.

3.5 Community Music Service

Our Community Music Programme is facilitated by a 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 is a weekly dementia-friendly music group, run and facilitated by Eric Liddell Community musician, up until September 2024. From October 2024, Eric's Encore has been facilitated by a contracted sessional musician and continues to be very popular and well attended.

"Are ye Dancin", our Community Tea Dance featuring live music with a dementia friendly band, continues to be successful. The Tea Dances have also been included as part of the Open Community Activities, with one taking place on the 28th March and one on the 14th May. We will have our first Tea Dance outwith Morningside on the 27th June at the Heart of Newhaven.

The Eric Liddell Community continues to be 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 2024 – March 2025

Eric's Encore

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

Community Tea Dance 'Are ye Dancin'

- Number of sessions 3
- Number of attendees: 120

Quotes:

Very entraining, a great afternoon and end of the week" – Tea Dance attendee

"Looking forward to next time!! Thank you x" – Tea Dance attendee

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

"Brilliant fun, relaxed happy atmosphere."

3.6 Wider Community Programme

Open Community Programme

The Open Community Activities programme has developed and now includes the following activities:

- Common Threads Group, a craft group which meets fortnightly. The group started as an opportunity for befriendeds to meet and chat and has evolved into an open to all activity.
- Social and Wellbeing Walk, a weekly gentle 30-60 minutes' walk.
- Eric's Encore, a weekly dementia-friendly music group.
- Poetry Group, a weekly group dedicated to reading and writing poetry. The group started in consultation with various community members who had a desire to attend a literary group.
- Garden Thyme, a weekly dementia-friendly gardening session.
- Wellbeing Lunch, a weekly dementia-friendly two course meal.
- Relaxed Movie Screening, a monthly dementia-friendly movie screening. This group started in consultation with a carer who is also a volunteer and was keen to have regular screenings at the centre.
- Community Living Room, a weekly dementia-friendly gathering with tea and cakes. The Living Room is now a weekly event in consultation with the community who had requested it.
- Mahjong, a weekly group to play Mahjong.

The Tea Dances have also been included as part of the Open Community Activities, with three taking place throughout the year.

Key Performance Indicators

- Number of attendees at each Wellbeing Lunch: 35 (this is the average number)
- Number of Wellbeing Lunches in 2024-25: 49
- 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.

- Total number of individual users: 308
- Total number of individual volunteers: 52
- Number of Open Community Activities: 465
- Total attendance: 6102

3.7 The Eric Liddell Community Hub

The Eric Liddell Community 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 7,000 people per month came through our doors.

Public Room Hire

253 different groups used our facilities during the year - delivering a total of bookings 2,792 or 11,096 hours of community activities. From last year we have seen an increase in the number of groups by 22% and also a decrease in number of bookings - 11%, and hours of community activities - 18%. (Does not count the Day Care, Befriending, gardening group).

Hallmaster, our new booking system, allowed us to streamline our processes and collect management information easily.

Occupancy rates (as a percentage of room occupancy)

Liddell	Eltham	Robertson	Annex	Myreside	South Wing
100%	63%	57%	19%	94%	58%

The Eric Liddell Community aims to maintain prices at an affordable level whilst of course reflecting the economic cost of maintaining the building and facilities.

The activities of the users of public rooms during 2024/5 are analysed as follows:

External charity / community one off	3%
External charity / regular	54%
External - commercial one off	1%
External - commercial regular	27%
Internal community events	2%
Internal staff	2%
Internal funded programmes	11%

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.

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)
- Council International Education Exchange

The Leisure and Wellbeing Programme

Water colour painting continues on a Tuesday afternoon in the Robertson Suite with other activities now being incorporated into our Wider Community Programme.

Café Connect

Our excellent 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.

- The café brought in £39,144 (excl VAT) in 2024/25
- A new sum up till was introduced in Feb 2025 and will give stats on items sold
- Top selling items Feb to March 2025
- £697.50 Soup with Bread 155 items sold
- £630.00 Cups of Tea 315 items sold
- £447.20 lattes 172 items sold

Community Hub

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

- Wellbeing walks
- Art Exhibitions in our South Wing

3.8 Helping Hands (Volunteering Development)

Helping Hands is The Eric Liddell Community's volunteering programme and 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.

The Volunteer Co-Ordinators post continues to be interim and part time. The Fundraising Team are working hard to try and resolve this in a challenging climate.

From April 2024 to March 2025 there were 247 enquiries for volunteering with 77 new volunteers being placed. There is currently a total of 138 active volunteers. 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. This year we have also been very successful in recruiting and retaining volunteers and we are now at capacity in quite a few areas. Small waiting lists have been created to manage this and it can mean that vacancies don't remain empty for long.

The information that we give to volunteers has been updated and improved this year.

Volunteering by the Numbers:

Total Number of Volunteer Enquiries: 247

Total Volunteers Placed: 77 (31%)

Total Number of Active Volunteers: 138

3.9 Communications

Throughout 2024-2025, The Eric Liddell Community continued to attract press coverage in Edinburgh and Scotland-wide news publications.

Smaller publications, such as EH10 Publications (The Morningside Messenger and The Fairmile Directory) and the Corstorphine Grapevine, continued to support our charity throughout the year, generously featuring our community events in their magazines.

Paid advertisements were also placed in Life & Work Magazine, Stockbridge and Trinity Spotlight, and The Broughton Spurtle.

Our contract with the specialist PR and media company FOUR Marketing Agency continued throughout the year. With their support, we secured significant press coverage (both online and in print), including articles in local, regional, national, and international media outlets. This resulted in a total PR audience reach of 2,180,952,362.

Between the 1st April 2024 and the 31st March 2025, 244 pieces of coverage mentioned Eric Liddell or The Eric Liddell 100.

Further PR statistics for the same period are listed below.

- Number of press releases distributed: 19
- Number of online coverages: 204
- Number of print coverage: 36
- Number of broadcast coverage: 4
- Number of exclusive articles organised: 6

FOUR Marketing Agency also provided PR support to The Eric Liddell Community with the following news releases, which were published in Edinburgh/Scotland based media outlets:

- Announcement of HRH becoming the Royal Patron of the charity
- Community Hero Award
- Christmas Appeal
- Garfield Weston Funding

Website

The significant improvement in user engagement continued on our website in 2024-2025. Analytics data shows that visitors remained engaged and actively interacted with our content.

In 2024, the website's dedicated section for The Eric Liddell 100 was expanded to include a new page for the Faith Resources. This page received 758 views in the financial year.

In addition to this page, a new page for the Eric Liddell Recognition Awards and a US landing page were also built.

Between the 22nd July and the 4th August 2024, the site also hosted an online voting for The Eric Liddell 100 Window Display Competition. This was the first time we had run an online vote, and we were pleased with the outcome—718 votes were cast. Following the success of the online voting form, the following two other forms on the website were implemented: Eric Liddell Olympic challenge event form and the feedback form for the Eric Liddell exhibition.

Due to The Eric Liddell 100, website visits increased from both the UK and the US during the 2024–2025 financial year. The total number of users in the UK was 13,443, with an additional 2,665 users from the United States.

Surprisingly, in the year 2024–2025, England was our largest audience with 6,753 views, closely followed by Scotland with 6,629 views. In the city-level demographic analysis, Edinburgh led with 4,094 views, followed by London with 3,685 views.

- Total no. of views: 69,840 (increase of 17,365 views compared to the previous year)
- Total no. of users: 18,841 (increase of 4,636 users compared to the previous year)
- Average engagement rate: 57.58%
- Average engagement time per visitor: 1m 15s

The most viewed page (after the Home Page, which is where all visitors ‘land’ when visiting the website):

- ‘About Eric Liddell’: 9,243 views
- ‘The Eric Liddell 100’: 3,922 views
- ‘What’s On’: 3,600 views

Social Media

The social media performance and presence of The Eric Liddell Community continued to grow. Our Facebook page has seen a 3.46% growth in page likes, and the overall reach has increased by 793, and the visits increased by 4,660. The Instagram followers grew by 18.36%.

The Twitter page also welcomed more visitors than the previous year, this is likely due to The Eric Liddell 100 and our Royal Patron’s involvement.

Our social media saw strong spikes in engagement during key moments, such as posts about our Royal events and the Olympic summer. It is also encouraging to see consistent interest and interaction with our Day Care, care and community-related content.

Statistics linked to The Eric Liddell 100 social media channels

The Eric Liddell 100 social media channels experienced steady growth throughout the year, supported by consistent updates and engaging content. Posts highlighted key information about Eric Liddell and The Eric Liddell 100 campaign, featured major events, and shared a variety of inspiring and noteworthy stories.

Facebook (1 April 2024 – 31 March 2025):

Reach – 116k (1,426.3% increase)
Interactions – 2.1k (325.1% increase)
Followers – 118 (26.9% increase)
Link clicks – 2k (11,011.1% increase)
Posts – 120 (110.5% increase)

Instagram (1 April 2024 – 31 March 2025):

Reach – 13.8k (1,154.5% increase)
Interactions – 151 (51.0% increase)
Followers – 171 (122.1% increase)
Link Clicks – N/A
Posts – 109 (131.9% increase)

LinkedIn (1 April 2024 – 31 March 2025):

Reach – 30.1k
Interactions – 1,300
Followers – 722

Link Clicks – N/A

Posts – 109

3.10 The Eric Liddell 100

2024 was a very special year for The Eric Liddell Community. As a charity named after Eric Liddell, a programme of events and activities was implemented to recognise and celebrate the life, sporting and community achievements of the Scottish icon. The Eric Liddell 100 was planned around 2024, the centenary of his historic success at the 1924 Olympic Games in Paris. Launched in 2022, the last year saw the delivery of many plans that have been long in the making, with a crescendo of activity during the summer of 2024, coinciding with the Paris Olympic Games.

The Eric Liddell 100 is a partnership initiative and we are extremely grateful to all our partners that have supported this work as we could not have developed such ambitious plans alone!

The programme was delivered via three core workstreams: educational, sporting & physical activity and cultural. Within these workstreams, the following key developments were delivered in 2024/25:

Education

- Following the launch of an Eric Liddell Educational Resource for schools and Sports Events Toolkit in February 2024, work continued throughout the year to promote and embed the resources. The online Education Resource received over 2.5k views during the year, and 130 medals and 470 pin badges were distributed to support schools and community organisations to host Eric Liddell inspired events. The Eric Liddell 100 and Team GB athletes participated in the Inspire Learning Festival in Kelso, attended by 1,000 primary school pupils from across the region and a series of Eric Liddell ‘Live Lessons’ were broadcast to pupils across the Scottish Borders and beyond.

Culture

- “Eric Liddell: Legacy of an Olympic Legend” exhibition was displayed at the Scottish Parliament from 24th July - 12th September 2024. The exhibition received over 33,000 visitors and 100% of those surveyed rated it as Very Good/ Good. Related exhibitions were displayed in Glasgow, Tianjin and Hong Kong.
- The Eric Liddell tartan, developed in partnership with Kinloch Anderson, was launched on 6th April 2024 (Tartan Day). The design takes inspiration from the elements of the Dalziel tartan (connected to the Liddell name), with colours and thread counts representing important elements of Eric’s life. Items are on sale in the Community Hub and from Kinloch Anderson’s website.
- “The Eric Liddell Way” was opened in April 2024. With the support of local Councillors, one of the main pathways across Bruntsfield Links was named to support the legacy of Eric Liddell to live on for future generations, in a part of Edinburgh where Eric lived and studied.

Sports

- The Eric Liddell 100 was delighted to be invited to submit men’s and women’s teams to compete at the historic Melrose Seven’s rugby tournament in April 2024. This was made possible due to the support of The University of Edinburgh and Scottish Rugby.
- Scottish Athletics and Scottish Disability Sports both supported The Eric Liddell 100 in their 2024 events, including re-branding the events (as did many regions/schools throughout the country) and awarding special Eric Liddell 100 medals to participating athletes.

Events

- On 22nd June 2024 at St Giles Cathedral, a service of celebration and remembrance for Eric Liddell was held, attended by around 300 guests. The service featured special readings and musical performances that paid tribute to Eric Liddell's enduring legacy.
- The Eric Liddell Awards Gala Dinner was held on Friday 1st November 2024. The event was hosted by Sally Magnusson MBE, and David Tanner hosted a live auction later in the evening. The awards were presented by HRH The Princess Royal to individuals who made a significant contribution to athletics, sports, science and community work. We worked closely with partners Scottish Athletics, Scottish Rugby, Youthlink Scotland, Scottish Disability Sport and The Eric Liddell Community to identify the award winners. The event provided a fantastic final celebration of the 2024 centenary year.

Royal Patron

We were delighted that Her Royal Highness, The Princess Royal, agreed to be the Patron of The Eric Liddell 100. Following her attendance at 3 events during 2022 & 2023, she participated in two further events during 2024; the Service of Remembrance and The Eric Liddell Awards, where it was announced that she would continue her links with The Eric Liddell Community as Royal Patron for 2025-28.

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 2025, The Eric Liddell Community achieved fundraising income of £824,638, 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 were £597,597 of which £66,962 was in support of The Eric Liddell 100 programme. We are very grateful for the support of the new and recurring trusts and foundations.

Community Fundraising and Events

We continue to be grateful to our Community Fundraising Team, which ran a wide range of Community Fundraising Events during the financial year. The team is led by our dedicated Community Fundraising Officer. The events include our Spring Fair & Plant Sale, Christmas Fair and Christmas Lights Switch on events, Wreath Making workshops and our Burns Supper. These all occur on an annual basis.

These events, along with a series of Lunchtime and Afternoon Tea Concerts, participants in the Kiltwalk, individual challenge events and new Community Fundraising initiatives at the Hub, all helped us to raise £30,121.

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 £198,920.

The Eric Liddell 100

The financial year 2024/2025 marked the centenary of Eric Liddell famously winning his gold medal at the Paris Olympics in 1924. Over the year The Eric Liddell 100 programme delivered a number of exciting events for this important initiative, including the Eric Liddell Exhibition at Scottish Parliament,

the Flying Scotsman Challenge, and the Eric Liddell Awards Dinner. These events along with our Olympic Appeal raised £165,073 for the EL100 programme and related activities.

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 corporate and community businesses named in the attached annual accounts, we would like to thank all our anonymous donors.

4. Financial review

4.1 Review of income and expenditure for the year ended 31 March 2025

Total funds increased by £176,955 to a closing balance of £1,938,701 (including the Expended Property Fund of £1,522,817). This is marked improvement on the prior year which saw a decrease in total funds of £164,204. **General funds** increased by £172,151 compared to a £62,499 fall in the prior year. This is a turnaround of £234,650.

The year is marked by a significant increase in **Donations, Gifts and Legacies**, from £207,559 to £519,937. This includes £105,500 of legacies; however, the bulk of the improvement comes from gifts from charitable trusts. 2023/24 was a disappointing year in that regard but this year has seen a strong recovery to the highest level in the life of the charity and particular growth has been seen in multi-year pledges which enhances the financial sustainability of the charity.

Grant income is very close to the prior year at £530,795 (2023/24: £533,358). Within this total, statutory grant income was almost identical to the prior year at £304,791 (2023/24: £305,643) indicating the financial pressures on these funders. **Accommodation and catering income** increased to £293,266 which is a 4.9% rise on the prior year (2023/24: £279,589). This is satisfactory result given the challenging operating environment.

As a result of the improvements noted above, **total income from all sources** rose to £1,481,345 (2023/24: £1,142,530), an increase of £338,815 or 30%.

Control of expenditure has been challenging once again due to the 10% increase in the Real Living Wage (which the charity observes) and the impact of several years of high inflation on building and utility costs. Despite that, **total expenditure** fell slightly to £1,304,390 (2023/24: £1,306,734).

Staffing costs for the year were £860,112 (2023/24: £752,422), an increase of £107,690. In addition to the Real Living Wage increase (which resulted in an overall increase of 4.8% in gross salary cost), there was an increase in staffing complement of 2.2 FTE across key caring activities.

Building, fixed plant and utility costs fell to £171,258 (£193,957) however, the prior year includes significant funded repair costs which, when excluded, reveal an underlying cost increase of just under 5.0%.

In summary, a significant improvement in unrestricted donations from charitable trusts and legacies together with tight control over core expenditure has resulted in an increase in General Funds of £172,151. This brings closing unrestricted funds up to £304,952 compared to an optimal level of £330,000. But note that £112,205 of funds designated to cover known future costs, leaving a general funds balance of £192,747.

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 £108,470 to the charity in 2024/25.

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 July 2025. 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, and the continuing adequacy of charitable trust donations towards core expenditure.

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 and succession planning for key roles.

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 to restructure activities, 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. These funds are the residue of restricted grants and donations that will normally be spent in the subsequent year. 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 2025 has been calculated as £330,000, 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 2025, general funds (excluding designated funds of £112,205) stood at £192,747.

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 (who are also the directors of The Eric Liddell Community for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping 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. They 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

The auditors, The Grant Considine Partnership, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees approved by order of the board of trustees, as the company directors, on 1st October 2025 and signed on the board's behalf by:



.....
Irene Adams OBE - Chairperson



.....
Colin Baillie - Treasurer

1st October 2025

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 2025 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 2025 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

Statement of Financial Activities (incorporating an Income and Expenditure Account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
Income and Endowments from:							
Donations and legacies							
Donations, gifts and legacies	2	390,534	129,403	519,937	118,498	89,061	207,559
Members' subs and donations		10,896	39,680	50,576	9,087	45,751	54,838
Fundraising events		16,693	0	16,693	14,693	0	14,693
Charity shop, Wellbeing courses		13,428	0	13,428	7,576	0	7,576
Investments							
Interest receivable		3,825	0	3,825	4,420	0	4,420
Charitable activities							
Grants	3	0	530,795	530,795	0	533,358	533,358
Contribution from service users		0	52,825	52,825	0	40,497	40,497
Accommodation letting	4	222,352	0	222,352	216,418	0	216,418
Catering services	5	70,914	0	70,914	63,171	0	63,171
Total Income and Endowments		728,642	752,703	1,481,345	433,863	708,667	1,142,530
Expenditure on:							
Raising funds							
Fundraising costs	6	123,529	0	123,529	99,646	0	99,646
Charitable activities							
Caring services		0	699,674	699,674	0	763,527	763,527
Building services and heritage		418,026	0	418,026	339,913	46,845	386,758
Catering services	5	63,161	0	63,161	56,803	0	56,803
Total Expenditure	7	604,716	699,674	1,304,390	496,362	810,372	1,306,734
Net Income/(Expenditure)		123,926	53,029	176,955	(62,499)	(101,705)	(164,204)
Transfers between funds	18	48,225	(48,225)	0	0	0	0
Net Movement in Funds		172,151	4,804	176,955	(62,499)	(101,705)	(164,204)
Reconciliation of Funds							
Total Funds Brought Forward		132,801	1,628,945	1,761,746	195,300	1,730,650	1,925,950
Total Funds Carried Forward	17,18	304,952	1,633,749	1,938,701	132,801	1,628,945	1,761,746

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 2025

	Notes	2025		2024	
FIXED ASSETS:		£	£	£	£
Tangible Assets	12	<u>1,673,238</u>	1,673,238	<u>1,632,873</u>	1,632,873
 CURRENT ASSETS:					
Stocks	13	930		960	
Debtors	14	70,762		48,238	
Cash at Bank and in Hand		<u>272,792</u>		<u>218,153</u>	
		344,484		267,351	
 LIABILITIES:					
Creditors falling due within one year	15	<u>(79,021)</u>		<u>(123,478)</u>	
Net Current Assets			265,463		143,873
Total Assets less Current Liabilities			<u>1,938,701</u>		<u>1,776,746</u>
Creditors falling due after more than one year	16		0		(15,000)
NET ASSETS			<u><u>1,938,701</u></u>		<u><u>1,761,746</u></u>
 FUNDS:					
Unrestricted Funds	17				
General Fund			192,747		132,801
Designated Fund			<u>112,205</u>		<u>0</u>
			304,952		132,801
Restricted Funds	18				
Expended Property Fund			1,522,817		1,522,817
Other Restricted Funds			<u>110,932</u>		<u>106,128</u>
			1,633,749		1,628,945
TOTAL FUNDS	19		<u><u>1,938,701</u></u>		<u><u>1,761,746</u></u>

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

Approved by the trustees on 1st October 2025 and signed on their behalf by:



Irene Adams OBE
Chairperson

Statement of Cash Flows
for the year to 31 March 2025

	2025	2024
	£	£
Cash flows in operating activities:		
Net increase/(decrease) in total funds	176,955	(164,204)
Add back depreciation charge	11,685	6,439
Deduct interest income (to Investing Activities)	(3,825)	(4,420)
Add back loan interest (to Investing Activities)	440	763
Decrease in stocks	30	80
Increase in debtors	(22,524)	(5,215)
(Decrease)/increase in creditors (excluding Loans)	(34,457)	20,096
Cash generated/(used) by operating activities	<u>128,304</u>	<u>(146,461)</u>
Cash flows from investing activities:		
Interest income	3,825	4,420
Loan interest paid	(440)	(763)
Purchase of tangible fixed assets	(52,050)	(21,963)
Cash used by investing activities	<u>(48,665)</u>	<u>(18,306)</u>
Cash flows from financing activities:		
Loan repayments	(25,000)	(10,000)
Cash used by financing activities	<u>(25,000)</u>	<u>(10,000)</u>
Increase/(decrease) in cash and cash equivalents	<u>54,639</u>	<u>(174,767)</u>
Cash and cash equivalents at the beginning of the year	<u>218,153</u>	<u>392,920</u>
Total cash and cash equivalents at the end of the year	<u>272,792</u>	<u>218,153</u>
	2025	2024
	£	£
Cash and cash equivalents net of debts		
Cash and bank balance	272,792	218,153
Cash equivalents	-	-
Overdraft facility payable on demand	-	-
	<u>272,792</u>	<u>218,153</u>
Loans due within one year	-	(10,000)
Loans due after more than one year	-	(15,000)
Finance lease obligations	-	-
	<u>0</u>	<u>(25,000)</u>
Total	<u>272,792</u>	<u>193,153</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 current year financial performance 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 2024/25.

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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Notes to the Financial Statements

2 Donations, Gifts and Legacies	2025	2024
	£	£
Trusts and other organisations	371,593	139,633
Individuals (excluding Members)	42,844	67,926
Bequests and legacies	105,500	<u>0</u>
	<u>519,937</u>	<u>207,559</u>

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

3 Grants		2025	2024
<i>Funder</i>	<i>Activity</i>	£	£
EHSCP	} Statutory grants	225,216	224,475
EHSCP/VOCAL		55,524	54,444
EHSCP		24,051	26,724
Bank of Scotland Foundation	Energy costs	23,908	21,149
Celtic FC Foundation	Liddell Lions/Wellbeing	30,000	45,000
Hugh Fraser Foundation	EL100	0	10,000
Mazars Charitable Trust	Wellbeing Lunches	18,453	0
McLay Dementia Trust	Dementia Day Care	30,000	0
National Lottery Community Fund	Carer services	36,621	35,729
Robert Smith Foundation	EL100	0	10,000
RS MacDonald Charitable Trust	Dementia Day Care	17,000	17,000
Shared Care Scotland	Short Breaks	30,923	20,320
Walter Scott Foundation	Dementia Day Care	20,000	0
Wolfson Foundation	Toilet Refurbishment	0	24,500
Receipts under £10,000	Various activities	19,099	44,017
		<u>530,795</u>	<u>533,358</u>

4 Accommodation Letting Income	2025	2024
	£	£
Leasehold accommodation	90,514	91,180
Room hire income	92,044	97,659
Mobile telephone mast site rentals	16,174	16,174
Residential flat rentals	23,620	<u>11,405</u>
	<u>222,352</u>	<u>216,418</u>

5 Catering Services Income and Expenditure	2025	2024
	£	£
Trading income	70,914	63,171
Cost of sales	(20,048)	<u>(16,530)</u>
	50,866	46,641
Staff costs	(34,298)	(32,256)
Other direct costs	(3,941)	<u>(3,375)</u>
Surplus before allocated costs	12,627	11,010
Allocated support costs	(4,874)	<u>(4,642)</u>
Net surplus on catering services	<u>7,753</u>	<u>6,368</u>

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

In addition to the costs shown above, £8,457 of restricted funds were spent on kitchen equipment renewals which have been capitalised (2023/24 - £nil).

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Notes to the Financial Statements

6 Fundraising Costs	2025	2024
	£	£
Staff costs	108,116	65,733
Other direct fundraising costs	7,013	26,613
Allocated support costs	8,400	7,300
	<u>123,529</u>	<u>99,646</u>

7 Expenditure analysis

Analysis of total expenditure by type:

	2025	2024
	£	£
Staffing costs (See Note 9)	860,112	752,422
Building, fixed plant and utility costs	171,258	193,957
Other costs	273,020	360,355
	<u>1,304,390</u>	<u>1,306,734</u>

<i>Analysis of total expenditure by activity:</i>	Direct staffing costs	Other direct costs	Support staffing costs	Other support costs	2025 Total costs	2024 Total costs
	£	£	£	£	£	£
Fundraising costs	<u>108,116</u>	<u>7,013</u>	<u>4,458</u>	<u>3,942</u>	<u>123,529</u>	<u>99,646</u>
Charitable activities:						
Dementia Day Care service	204,088	61,808	58,780	51,980	376,656	332,005
EL100 programme	44,595	46,219	0	0	90,814	211,375
Other caring services	<u>141,084</u>	<u>46,741</u>	<u>23,552</u>	<u>20,827</u>	<u>232,204</u>	<u>220,147</u>
Total for Caring Services	389,767	154,768	82,332	72,807	699,674	763,527
Building services and heritage	82,909	121,959	94,753	118,405	418,026	386,758
Catering services	34,298	23,989	2,587	2,287	63,161	56,803
Total expenditure on charitable activities	<u>506,974</u>	<u>300,716</u>	<u>179,672</u>	<u>193,499</u>	<u>1,180,861</u>	<u>1,207,088</u>
Total expenditure	<u>615,090</u>	<u>307,729</u>	<u>184,130</u>	<u>197,441</u>	<u>1,304,390</u>	<u>1,306,734</u>

In 2024/25, expenditure on charitable activities was £1,180,861 (2023/24:£1,207,088) of which £481,187 (2023/24: £396,716) 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:-

	2025	2024
	£	£
Staff costs (secretarial duties - apportioned based on estimated hours)	9,535	8,788
Trustee training, meeting & insurance costs	500	500
Audit fee	6,000	5,500
Other professional fees	555	1,130
	<u>16,590</u>	<u>15,918</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	2025	2024
	£	£
<i>This is stated after charging:</i>		
Audit fee	6,000	5,500
Accounting and related services	0	615
Depreciation (see Note 12)	11,685	6,439
Loan interest paid	440	763
Equipment operating lease rentals:*		
on leases expiring within one year	0	2,134
on leases expiring in two to five years	3,544	1,632
	 	

* Future minimum payments under the operating leases held at 31 March 2025 are £13,638.

9 Analysis of staffing costs and numbers	2025	2024
	£	£
<i>Staffing costs:</i>		
Salaries	742,733	658,716
Employer national insurance contributions	58,381	49,570
Employer pension contributions	35,209	31,438
	836,323	739,724
Staff death-in-service insurance	4,934	3,844
	841,257	743,568
Agency staffing	18,855	8,854
	860,112	752,422

Employer national insurance contributions are stated after deducting Employment Allowance of £5,000 (2023/24 - £5,000).

<i>Staff numbers in head count and full time equivalents:</i>	2025	2024
	Number	Number
Average monthly head count	33	29
	FTE	FTE
Average monthly full-time equivalent (FTE) staff numbers	23.8	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 4.3 (2023/24 - 4.4). The total employment benefits (salary plus employer pension contributions) of the key management personnel were £207,288 (2023/24 - £205,303).

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 (2023/24 - £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 (2023/24 - £nil).

Notes to the Financial Statements

12 Tangible Fixed Assets	Heritable Property £	Plant & Equipment £	Total £
Cost or Valuation:			
At 1 April 2024	1,600,000	193,556	1,793,556
Additions	0	52,050	52,050
Disposals	0	0	0
At 31 March 2025	<u>1,600,000</u>	<u>245,606</u>	<u>1,845,606</u>
Depreciation:			
At 1 April 2024	0	160,683	160,683
Provided in year	0	11,685	11,685
Eliminated on disposals	0	0	0
At 31 March 2025	<u>0</u>	<u>172,368</u>	<u>172,368</u>
Net Book Amount at 31 March 2025	<u>1,600,000</u>	<u>73,238</u>	<u>1,673,238</u>
Net Book Amount at 31 March 2024	<u>1,600,000</u>	<u>32,873</u>	<u>1,632,873</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.

Of the fixed asset additions during the year, £48,225 were paid from restricted funds. These are shown as fund transfers in the SOFA and in Note 18.

As described in accounting policy (h) on page 29, the heritable property is subject to an annual impairment review carried out by the trustees. This was carried out in July 2025, and they concluded that the carrying value of £1.6m is a fair estimate of its value based on its alternative use as commercial lettings. The last independent valuation was carried out in 2013. An updated valuation will be commissioned only if the trustees feel there has been a significant impairment in value.

13 Stocks at Cost	2025	2024
	£	£
Food and drink	480	500
Kitchen consumables	350	360
Cards and books	<u>100</u>	<u>100</u>
	<u>930</u>	<u>960</u>

14 Debtors	2025	2024
	£	£
Trade debtors	16,827	7,981
Other debtors and accrued income	<u>53,935</u>	<u>40,257</u>
	<u>70,762</u>	<u>48,238</u>

Other debtors includes £13,623 of gift aid on eligible donations (2024: £15,290) and £Nil of performance related grants (2024: £1,855).

Notes to the Financial Statements

15 Creditors falling due within one year	2025	2024
	£	£
Bank of Scotland bounce back loan (see Note 16)	0	10,000
Trade creditors	25,144	36,245
Prepaid grants and deferred income	7,318	7,318
Accruals and sundry creditors	23,522	45,254
VAT and Social Security	23,037	24,661
	<u>79,021</u>	<u>123,478</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	2025	2024
	£	£
Bank of Scotland bounce back loan	0	15,000
	<u>0</u>	<u>15,000</u>

The Bounce Back Loan was fully repaid on 24th January 2025. This was a £50,000 unsecured loan at a flat rate of 2.5%, taken out in September 2020. The loan, as initially set up, was repayable over 60 equal monthly instalments after a one year repayment holiday and could be repaid partially or in full at any time.

17 Unrestricted Funds

	General Fund	Designated Fund	Total Unrestricted Funds
	£	£	£
Funds balance at 1 April 2024	132,801	0	132,801
Surplus on general funds for the year	172,151	0	172,151
Designated fund:			
Passenger lift replacement	(63,980)	63,980	0
Fixed asset additions from restricted funds	(48,225)	48,225	0
Unrestricted Funds balance at 31 March 2025	<u>192,747</u>	<u>112,205</u>	<u>304,952</u>

Designated Fund:

1. Passenger Lift

The trustees designated £63,980 of unrestricted funds for the replacement of the passenger lift. This is the agreed full cost of the works which will be carried out in late summer 2025. A 30% deposit was paid in March 2025 and this is included in Other Debtors at the year end.

2. Fixed assets funded by restricted funds

During the year, the charity spent £48,225 on fixed assets which were funded by restricted grants and donations. These fixed assets did not come into full operation until 2025/26. The depreciation of these assets will be charged in the future against general funds and therefore the trustees decided to designate a fund to cover these known costs.

Notes to the Financial Statements

18 Restricted Funds	Opening 1 Apr 2024 £	Incoming resources £	Outgoing resources £	Transfers of funds £	Closing 31 Mar 2025 £
(1) Expended Funds:					
Property Fund (Revaluation Reserve)	<u>1,522,817</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,522,817</u>
(2) Dementia Services Fund:					
Dementia Day Care Service	39,180	354,379	359,561	(12,768)	21,230
Other Dementia Services	<u>3,500</u>	<u>14,985</u>	<u>17,095</u>	<u>0</u>	<u>1,390</u>
	<u>42,680</u>	<u>369,364</u>	<u>376,656</u>	<u>(12,768)</u>	<u>22,620</u>
(3) Carer and Befriending Activities Fund:					
Befriending (EHSCP)	0	24,051	24,051	0	0
Carewell (EHSCP/VOCAL)	0	55,524	55,524	0	0
Caring Soles	8,758	0	8,758	0	0
Engagement and Outreach (Lottery)	18,579	36,621	36,279	0	18,921
Liddell Lions Dementia (CFCF)	15,100	25,000	28,729	0	11,371
Mens Sheds seed funding	0	12,500	0	0	12,500
Mental Health/Wellbeing (CFCF)	0	24,871	13,418	0	11,453
Short Breaks (Shared Care Scotland)	<u>14,173</u>	<u>30,923</u>	<u>30,253</u>	<u>0</u>	<u>14,843</u>
	<u>56,610</u>	<u>209,490</u>	<u>197,012</u>	<u>0</u>	<u>69,088</u>
(4) Other Charitable Activities Fund:					
EL100 Eric Liddell Olympic Centenary	<u>(31,136)</u>	148,950	90,814	(27,000)	0
	<u>(31,136)</u>	<u>148,950</u>	<u>90,814</u>	<u>(27,000)</u>	<u>0</u>
(5) Heritage and Equipment Fund:					
Major Building Repairs	25,043	0	10,000	0	15,043
Energy Costs	0	21,149	21,149	0	0
Other Heritage and Equipment funds	<u>12,931</u>	<u>3,750</u>	<u>4,043</u>	<u>(8,457)</u>	<u>4,181</u>
	<u>37,974</u>	<u>24,899</u>	<u>35,192</u>	<u>(8,457)</u>	<u>19,224</u>
Expendable Funds Held	<u>106,128</u>	<u>752,703</u>	<u>699,674</u>	<u>(48,225)</u>	<u>110,932</u>
Total Restricted Funds	<u>1,628,945</u>	<u>752,703</u>	<u>699,674</u>	<u>(48,225)</u>	<u>1,633,749</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 Service	This fund is to support the annual running costs of the Dementia Day Care service. Incoming resources include the EHSCP grant, daily fees charged to service users and donations, trust donations and fundraising. The transfer shown represents capitalised expenditure.	2025/26
Other Dementia Services	There are several smaller funds which are for specialist training for staff and volunteers and for outreach services which are not covered by the EHSCP grant.	2025/26
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	This is a service to provide a range of support services for carers. The initial funding period is for five years, ending December 2025. The grant is paid quarterly in advance.	n/a

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Notes to the Financial Statements

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

Name of Fund	Description of the fund	When fund will be applied
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 has now been integrated into services for Carers and the Day Care service and all remaining funds applied.	n/a
Engagement and Outreach (National Lottery)	Three year National Lottery funding for a range of care outreach services - mostly for direct staffing costs. Funding runs to September 2026 and is paid annually in advance.	To Sep 2025
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 June 2025.	To Jun 2025
Mens Sheds Seed Fund	A grant was received to develop a new service for male carers and this will likely be applied during 2025/26 with additional funding being sought.	2025/26
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. Funds remaining will be applied in the first half of 2025/26.	To Sep 2025
Short Breaks (Shared Care Scotland)	Restorative breaks for carers, funded by Shared Care, the remaining funding runs to September 2025.	To Sep2025
EL100 Eric Liddell Olympic Centenary	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 Summer Olympics. This includes the cost of the permanent Eric Liddell Exhibition in the Centre which has been capitalised (shown as a transfer).	n/a
Major Building Repairs	This fund was established to meet significant unplanned emergency costs relating to the building and fixed plant. During the year £10,000 was released to partially cover the re-mortaring of exterior walls.	Unknown.
Energy costs	Bank of Scotland Foundation and others supported ELC with its energy costs in 2023/24 and 2024/25.	n/a
Other Heritage and Equipment	This fund comprises of various donations received to upgrade catering equipment and general office equipment.	2025/26

Notes to the Financial Statements

19 Analysis of Net Assets Between Funds

	Restricted Funds	<u>Unrestricted Funds</u>		Total Funds
		General Funds	Designated Funds	
	£	£	£	£
Fund balances at 31 March 2025 are represented by:				
Tangible Fixed Assets	1,522,817	102,196	48,225	1,673,238
Current Assets	110,932	169,572	63,980	344,484
Current Liabilities	0	(79,021)	0	(79,021)
Long-term Liabilities	0	0	0	0
	<u>1,633,749</u>	<u>192,747</u>	<u>112,205</u>	<u>1,938,701</u>

20 Post Balance Sheet Event

At the balance sheet date, the charity was aware of two unrestricted legacies which had not yet met the recognition criteria for income. Subsequent to the year end, both legacies have been paid in full. The total amount received was £202,565. These legacies will be included in income for 2025/26.
