

John Bellany Day Centre

Statement of Financial Activities  
(Incorporating Income and Expenditure Account)  
For the year ended 31 March 2021

	Notes	Unrestricted				Total 2021	Total 2020
		Benevolent Funds	Designated Funds	General Funds	Restricted Funds		
<b>INCOME FROM:</b>							
Donations	4	2,490	-	-	-	2,490	29,769
Charitable activities	5	-	-	125,563	-	125,563	152,821
Investments	6	139	-	-	-	139	163
<b>Total</b>		<u>2,629</u>	<u>-</u>	<u>125,563</u>	<u>-</u>	<u>128,192</u>	<u>182,753</u>
<b>EXPENDITURE ON:</b>							
Charitable activities	7	15	-	130,572	-	130,587	147,280
Other	8	-	3,903	4,384	-	8,287	10,471
<b>Total</b>		<u>15</u>	<u>3,903</u>	<u>134,956</u>	<u>-</u>	<u>138,874</u>	<u>157,751</u>
<b>NET INCOME</b>		<b>2,614</b>	<b>-</b>	<b>3,903</b>	<b>-</b>	<b>10,682</b>	<b>25,002</b>
Transfer between funds						-	-
<b>Total funds brought forward</b>		<u>23,752</u>	<u>24,311</u>	<u>30,594</u>	<u>35,000</u>	<u>113,657</u>	<u>88,655</u>
<b>Total funds carried forward</b>		<u>26,366</u>	<u>20,408</u>	<u>21,201</u>	<u>35,000</u>	<u>102,975</u>	<u>113,657</u>

**John Bellany Day Centre**

**Balance Sheet**

**As at 31 March 2021**

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible assets	10	20,108	26,895
<b>Current Assets</b>			
Bank Balance		85,723	88,068
Cash		54	200
		<u>85,777</u>	<u>88,268</u>
<b>Creditors</b>			
Amounts falling due within one year	11	<u>2,910</u>	<u>1,506</u>
<b>Net current assets</b>		<u>82,867</u>	<u>86,762</u>
<b>Total Assets less Current Liabilities</b>		<u>102,975</u>	<u>113,657</u>
<b>Capital and Reserves</b>			
<u>Unrestricted:</u>			
Benevolent Fund	13	26,366	23,752
Designated Fund	13	20,408	24,311
General Fund	13	21,201	30,594
Restricted Funds	13	<u>35,000</u>	<u>35,000</u>
<b>Total Funds</b>		<u>102,975</u>	<u>113,657</u>

Signed on behalf of the Trustees

\_\_\_\_\_  
David Ferrier  
Chairperson

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Date

**John Bellany Day Centre**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2021**

**1. Legal Status**

John Bellany Day Centre is a charitable organisation limited by guarantee and is governed by its Constitution dated September 2010 (amended July 2015). The charity became a Scottish Charitable Incorporated Organisation on 10 August 2016.

According to the Constitution, every member undertakes to contribute to the assets of the Association in the event of its being wound up while he is a member, such amount as to be required and not exceeding £1.

**2. Accounting Policies**

**a) Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SoRP FRS102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

John Bellany Day Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**b) Income**

Income is attributable to one charitable activity which is to provide care to elderly people. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds. The charity's income consists of Revenue grants and donations.

**c) Expenditure**

All expenditure is included on the accruals basis and has been directly attributed to one of the financial categories of resources expended in the Income and Expenditure Account and Statement of Financial Activities. The expenditure also includes irrecoverable VAT.

**d) Tangible Fixed Assets and Depreciation**

Fixed Assets are written off over the expected life of the asset.

Depreciation is being charged as follows:

Fixtures and Fittings - 25% reducing balance

Computer Equipment - 25% straight line

Motor Vehicles - 25% reducing balance

**e) Creditors and Provisions**

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

**f) Taxation**

No provision for tax is necessary as the Association has charitable status and does not trade. The charity suffers input VAT on some of its expenditure which it does not recover.

**3. Income**

The charity's income consists of grants, donations, income from fundraising activities and contributions from the clients who use the services provided.

**John Bellany Day Centre**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2021**

<b>4. Donations</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<u>Benevolent Fund</u>		
Donations received	2,490	5,569
	<u>          </u>	<u>          </u>
<u>Designated Funds</u>		
Donations received for Kitchen refurbishment	-	24,200
	<u>          </u>	<u>          </u>

**5. Charitable activities**

<u>Benevolent Fund</u>		
Fundraising activities	-	758
	<u>          </u>	<u>          </u>
<u>General Fund</u>		
East Lothian Council Grant	117,000	117,000
Scottish Executive for Transport	313	1,115
Client contributions	8,250	33,948
	<u>125,563</u>	<u>152,063</u>

**6. Investment Income**

Bank interest	139	163
	<u>          </u>	<u>          </u>

**7. Charitable activities**

<u>General Funds</u>		
Care fees	1,711	1,711
Disclosure Scotland fees	18	100
Staff costs	106,601	108,010
Staff mileage	108	223
Clients transport	7,166	5,371
Provisions	1,117	4,434
Insurance	727	714
Heat and light	2,001	2,947
Water rates	706	880
Repairs and maintenance	364	1,583
Paperlite expenses	6,437	2,181
Cleaning and household	237	1,638
Postage and stationery	927	857
Telephone	1,124	1,327
Entertaining	-	80
Lunches	714	9,250
Sundry	253	311
Memberships	361	235
<b>Total general fund costs</b>	<u>130,572</u>	<u>141,852</u>

**7. Charitable activities**

<u>Benevolent Fund</u>		
Entertainment	15	4,635
Therapy	-	643
Fundraising costs	-	150
	<u>15</u>	<u>5,428</u>

**John Bellany Day Centre**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>8. Other costs</b>		
<u>General Fund</u>		
Accountancy fee	1,501	1,506
Depreciation	2,883	3,761
	<u>4,384</u>	<u>5,267</u>
 <u>Designated Funds</u>		
Depreciation	<u>3,903</u>	<u>5,204</u>

**9. Staff costs**

Salaries	102,230	101,960
Employers National Insurance	2,493	4,078
Pension contributions	1,789	1,928
Staff training and travel	89	44
	<u>106,601</u>	<u>108,010</u>

Allocated as follows:

Cost of direct activities - General Fund	<u>106,601</u>	<u>108,010</u>
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The average weekly number of employees during the year was:

Administration	7	6
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No payments were made to charity trustees during this year or the previous year.

The key management personnel of the charity comprise of a manger and assistant co-ordinator.

Their total benefits were:

	<b>£</b>	<b>£</b>
Total Benefits	<u>55,338</u>	<u>49,274</u>

**10. Tangible Fixed Assets**

	<u>Fixtures and</u>	<u>Computer</u>	<u>Motor</u>	<u>Total</u>
	<u>Fittings</u>	<u>Equipment</u>	<u>Vehicles</u>	
	<b>£</b>		<b>£</b>	<b>£</b>
<b>COST</b>				
At 1 April 2020	45,818	1,005	12,600	59,423
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	<u>45,818</u>	<u>1,005</u>	<u>12,600</u>	<u>59,423</u>
 <b>DEPRECIATION</b>				
At 1 April 2020	23,664	251	8,613	32,529
Charge for year	5,538	251	997	6,786
Charge on disposals	-	-	-	-
At 31 March 2021	<u>29,203</u>	<u>502</u>	<u>9,610</u>	<u>39,315</u>
 <b>NET BOOK VALUE</b>				
At 31 March 2021	<u>16,615</u>	<u>502</u>	<u>2,990</u>	<u>20,108</u>
At 31 March 2020	<u>22,154</u>	<u>754</u>	<u>3,987</u>	<u>26,894</u>

Depreciation is charged to the funds as follows:

General Fund	2,883
Designated Fund	3,903

**John Bellany Day Centre**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>11. Creditors</b>		
Accountancy	1,512	1,506
PAYE	1,398	-
	<u>2,910</u>	<u>10,206</u>

**12. Statement of financial activities for the period to 31st March 2020**

The Statement of Financial Activities for the year to 31 March 2020 on page 6 distinguishes between the different funds. The comparative breakdown for the previous year is as follows:

	<b>Benevolent Fund</b>	<b>Designated Fund</b>	<b>General Fund</b>	<b>Restricted Fund</b>	<b>Total 2020</b>
<b>INCOME FROM:</b>					
Donations	5,569	24,200	-		29,769
Charitable activities	758	-	152,063		152,821
Investments	163	-	-		163
<b>Total</b>	<u>6,490</u>	<u>24,200</u>	<u>152,063</u>	<u>-</u>	<u>182,753</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	5,428	-	141,852		147,280
Other	-	5,204	5,267		10,471
<b>Total</b>	<u>5,428</u>	<u>5,204</u>	<u>147,119</u>	<u>-</u>	<u>157,751</u>
<b>NET INCOME</b>	1,062	18,996	4,944	-	25,002
<b>Transfer between funds</b>	- 35,000	-	-	35,000	-
<b>Total funds brought forward</b>	57,690	5,315	25,650	-	88,655
<b>Total funds carried forward</b>	<u>23,752</u>	<u>24,311</u>	<u>30,594</u>	<u>35,000</u>	<u>113,657</u>

**13. Statement of Funds**

	<b>At 31-Mar-20</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>At 31-Mar-21</b>
	<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
Benevolent Fund	23,752	2,629	-	15	26,366
Designated Fund	24,311	-	-	3,903	20,408
General Fund	30,594	125,563	-	134,956	21,201
Restricted Fund	35,000	-	-		35,000
<b>Total</b>	<u>113,657</u>	<u>128,192</u>	<u>- 138,874</u>	<u>-</u>	<u>102,975</u>

The Benevolent fund represents income from fundraising activities and donations which are used for the benefit of clients.

The Designated fund represents funds received for the purchase of the minibus and kitchen refurbishment.

The General fund represents the grant received from East Lothian Council less running costs of the Day Centre.

The Restricted Access Fund represents funds set aside to cover salary costs for three months.

**John Bellany Day Centre**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2021**

**14. Analysis of Net Assets between funds**

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Benevolent Fund	-	26,366	26,366
Designated Fund	8,719	11,689	20,408
General Fund	7,896	13,305	21,201
Restricted Access Fund		35,000	35,000
<b>Total</b>	<b>16,616</b>	<b>86,360</b>	<b>102,975</b>

**15. Related parties**

No trustees received any remuneration or reimbursement of expenses during the year.

**16. Accounting Corrections**

The comparative figures covering the year to 31 March 2020 have been amended to reflect additional donations received in the year of £8,700. The total reserves at 31 March 2020 are now £113,657 (previously £104,957) and surplus for the year is now £25,002 (previously £16,302).