

John Bellany Day Centre

Scottish Charity No. SC024761

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

JOHN BELLANY DAY CENTRE

Report of the Trustees For the year to 31 March 2022

The trustees present their report with the financial statements of the association for the year ended 31 March 2022.

Reference and Administrative Details

Charity number: SC024761

Registered Office: 34 The Promenade, Port Seton, Prestonpans, East Lothian, EH32 0DF

Accountants Helen Lowe Ltd, 17-21 East Mayfield, Edinburgh, EH9 1SE

Bankers: Clydesdale Bank

Trustees: The trustees serving during the year were as follows:

David Ferrier (Chairperson)
Christine Thomson
Frances Cunningham
Tom Shearer

JOHN BELLANY DAY CENTRE
Trustees report
For the year to 31 March 2022

The Trustees present their annual report and financial statements of the charity for the year to 31 March 2022. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Memorandum and Articles of Association and 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).

Objectives and Activities

Our purpose is to promote the benefit of older people and their carers in Port Seton, Cockenzie and the surrounding areas by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education. We also aim to provide social welfare, facilities for recreation and other leisure time activities to improve the lives of the aforementioned older people and their carers.

Achievements and Performance

The achievements and performance of the charity in the year are set out more fully in the chairperson's report.

Financial Review

The financial statements follow on pages 6 to 12. Total income in the year was £167,175 (2021 £128,912) and total expenditure £151,986 (2021 £138,874), resulting in a surplus of £15,189 (2021 deficit £10,682). Total funds held at 31st March 2022 amounted to £118,164 (2021 £102,975), of which £17,481 (2021 £20,408) were held for specific purposes.

Reserves policy

The total reserves held at the end of the year were £118,164 (2021 £102,975). The trustees wish to build up the reserves to a level which is sufficient to cover any unanticipated increase in costs or a reduction in the grant received from East Lothian Council and which will enable the organisation to purchase assets to improve the quality of services provided.

Plans for Future Periods

The trustee's plans for future periods are set out more fully in the chairperson's report.

JOHN BELLANY DAY CENTRE
Trustees report
For the year to 31 March 2022

Reference and Administrative Details

The information relating to John Bellany Day Centre is contained on page 4. The trustees who served during the accounting period and to the date of this report are listed.

Structure Governance and Management

Governing Document

John Bellany Day Centre became a Scottish Charitable Incorporated Organisation (SCIO) on 10 August 2016 and is governed by its Constitution dated September 2010 (amended July 2015). It is a registered charity with the Office of the Scottish Charity Regulator (OSCR).

Director induction and training

New trustees are briefed on their legal obligations under charity law, the content of the Constitution, the committee and decision-making processes and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees administers the charity and meets as required throughout the year.

Risk Management

The trustees are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks. The major risks are set out more fully in the chairperson's report.

JOHN BELLANY DAY CENTRE
Trustees report
For the year to 31 March 2022

Statement of Trustees responsibilities

The Trustees of John Bellany Day Centre Association are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Accepted Accounting Practice).

Charity 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 organisation and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

JOHN BELLANY DAY CENTRE

Independent Examiner's Report to the trustees For the year to 31 March 2022

I report on the accounts of the charity for the year to 31st March 2022 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Lauren Jankowski – Chartered Accountant
Helen Lowe Ltd
Chartered Accountants
17-21 East Mayfield
Edinburgh
EH9 1SE**

Date

John Bellany Day Centre

Statement of Financial Activities
(Incorporating Income and Expenditure Account)
For the year ended 31 March 2022

	Notes	Unrestricted				Total	Total
		Benevolent Funds	Designated Funds	General Funds	Restricted Funds	2022	2021
INCOME FROM:							
Donations	4	4,453	-	-	-	4,453	2,490
Charitable activities	5	306	-	162,280	-	162,586	125,563
Investments	6	116	-	20	-	136	139
Total		4,875	-	162,300	-	167,175	128,192
EXPENDITURE ON:							
Charitable activities	7	139	-	144,930	-	145,069	130,587
Other	8	-	2,927	3,990	-	6,917	8,287
Total		139	2,927	148,920	-	151,986	138,874
NET INCOME		4,736	- 2,927	13,380	-	15,189	- 10,682
Transfer between funds		-	-	-	-	-	-
Total funds brought forward		26,366	20,408	21,201	35,000	102,975	113,657
Total funds carried forward		31,102	17,481	34,581	35,000	118,164	102,975

John Bellany Day Centre

**Balance Sheet
As at 31 March 2022**

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	10	15,715	20,108
Current Assets			
Bank Balance		105,900	85,723
Cash		233	54
		<u>106,133</u>	<u>85,777</u>
Creditors			
Amounts falling due within one year	11	<u>3,684</u>	<u>2,910</u>
Net current assets		<u>102,449</u>	<u>82,867</u>
Total Assets less Current Liabilities		<u>118,164</u>	<u>102,975</u>
Capital and Reserves			
<u>Unrestricted:</u>			
Benevolent Fund	13	31,102	26,366
Designated Fund	13	17,481	20,408
General Fund	13	34,581	21,201
Restricted Funds	13	<u>35,000</u>	<u>35,000</u>
Total Funds		<u>118,164</u>	<u>102,975</u>

Signed on behalf of the Trustees

David Ferrier
Chairperson

Date

John Bellany Day Centre
Notes to the Financial Statements
For the year ended 31 March 2022

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 2022

4. Donations	2022	2021
	£	£
<u>Benevolent Fund</u>		
Donations received	<u>4,453</u>	<u>2,490</u>
5. Charitable activities		
<u>Benevolent Fund</u>		
Fundraising activities	<u>306</u>	<u>-</u>
<u>General Fund</u>		
East Lothian Council Grant	138,290	117,000
Scottish Executive for Transport	-	313
Social care Grant	4,964	-
Client contributions	<u>19,026</u>	<u>8,250</u>
	<u>162,280</u>	<u>125,563</u>
	<u>162,586</u>	<u>125,563</u>
6. Investment Income		
<u>Benevolent Fund</u>		
Bank interest	116	139
<u>General Fund</u>		
Cashback interest	<u>20</u>	<u>-</u>
	<u>136</u>	<u>139</u>
7. Charitable activities		
<u>General Funds</u>		
Care fees	1,861	1,711
Disclosure Scotland fees	-	18
Staff costs	114,793	106,601
Staff mileage	209	108
Clients transport	4,357	7,166
Provisions	2,863	1,117
Insurance	857	727
Heat and light	2,517	2,001
Water rates	358	706
Repairs and maintenance	162	364
Paperlite expenses	6,003	6,437
Cleaning and household	1,931	237
Postage and stationery	902	927
Telephone	1,047	1,124
Advertising	1,273	-
Entertaining	1,550	-
Lunches	3,719	714
Sundry	169	253
Memberships	359	361
Total general fund costs	<u>144,930</u>	<u>130,572</u>
<u>Benevolent Fund</u>		
Entertainment	<u>139</u>	<u>15</u>
	<u>139</u>	<u>15</u>

John Bellany Day Centre
Notes to the Financial Statements
For the year ended 31 March 2022

	2022 £	2021 £
8. Other costs		
<u>General Fund</u>		
Accountancy fee	1,511	1,501
Depreciation	2,479	2,883
	<u>3,990</u>	<u>4,384</u>
 <u>Designated Funds</u>		
Depreciation	<u>2,927</u>	<u>3,903</u>

9. Staff costs

Salaries	110,219	102,230
Employers National Insurance	2,737	2,493
Pension contributions	1,837	1,789
Staff training and travel	-	89
	<u>114,793</u>	<u>106,601</u>

Allocated as follows:

Cost of direct activities - General Fund	<u>114,793</u>	<u>106,601</u>
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The average weekly number of employees during the year was:

Administration	7	7
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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:

	£	£
Total Benefits	<u>56,856</u>	<u>55,338</u>

10. Tangible Fixed Assets

	<u>Fixtures and Fittings</u>	<u>Computer Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
	£		£	£
COST				
At 1 April 2021	45,818	1,005	12,600	59,423
Additions	-	1,013	-	1,013
Disposals	-	-	-	-
At 31 March 2022	<u>45,818</u>	<u>2,018</u>	<u>12,600</u>	<u>60,436</u>
 DEPRECIATION				
At 1 April 2021	29,203	502	9,610	39,315
Charge for year	4,154	504	748	5,406
Charge on disposals	-	-	-	-
At 31 March 2022	<u>33,356</u>	<u>1,007</u>	<u>10,357</u>	<u>44,721</u>
 NET BOOK VALUE				
At 31 March 2022	<u>12,461</u>	<u>1,011</u>	<u>2,243</u>	<u>15,715</u>
At 31 March 2021	<u>16,615</u>	<u>502</u>	<u>2,990</u>	<u>20,108</u>

Depreciation is charged to the funds as follows:

General Fund	2,479
Designated Fund	2,927

John Bellany Day Centre
Notes to the Financial Statements
For the year ended 31 March 2022

	2022	2021
	£	£
11. Creditors		
Accountancy	1,512	1,512
PAYE	2,172	1,398
	<u>3,684</u>	<u>2,910</u>

12. Statement of financial activities for the period to 31st March 2021

The Statement of Financial Activities for the year to 31 March 2021 on page 6 distinguishes between the different funds. The comparative breakdown for the previous year is as follows:

	Benevolent Fund	Designated Fund	General Fund	Restricted Fund	Total 2020
INCOME FROM:					
Donations	2,490	-	-		2,490
Charitable activities	-	-	125,563		125,563
Investments	139	-	-		139
Total	<u>2,629</u>	<u>-</u>	<u>125,563</u>	<u>-</u>	<u>128,192</u>
 EXPENDITURE ON:					
Charitable activities	15	-	130,572		130,587
Other	-	3,903	4,384		8,287
Total	<u>15</u>	<u>3,903</u>	<u>134,956</u>	<u>-</u>	<u>138,874</u>
 NET INCOME	2,614	-	3,903	-	9,393
 Transfer between funds	-	-	-	-	-
 Total funds brought forward	23,752	24,311	30,594	35,000	113,657
 Total funds carried forward	<u>26,366</u>	<u>20,408</u>	<u>21,201</u>	<u>35,000</u>	<u>102,975</u>

13. Statement of Funds

	At 31-Mar-21	Incoming Resources	Resources Expended	Transfers	At 31-Mar-22
	£	£	£		£
Benevolent Fund	26,366	4,875	-	139	31,102
Designated Fund	20,408	-	-	2,927	17,481
General Fund	21,201	162,300	-	148,920	34,581
Restricted Fund	35,000	-	-		35,000
Total	<u>102,975</u>	<u>167,175</u>	<u>-</u>	<u>151,986</u>	<u>118,164</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 2022

14. Analysis of Net Assets between funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Benevolent Fund	-	31,102	31,102
Designated Fund	8,782	8,699	17,481
General Fund	6,933	27,648	34,581
Restricted Access Fund		35,000	35,000
Total	15,715	102,450	118,164

15. Related parties

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