

John Bellany Day Centre

Statement of Financial Activities
(Incorporating Income and Expenditure Account)
For the year ended 31 March 2019

	Notes	Unrestricted			Total	Total
		Benevolent Funds	Designated Funds	General Funds	2019	2018
INCOME FROM:						
Donations	4	9,461	-	-	9,461	12,625
Charitable activities	5	1,060	-	154,334	155,394	158,001
Investments	6	111	-	-	111	34
Total		<u>10,632</u>	<u>-</u>	<u>154,334</u>	<u>164,966</u>	<u>170,660</u>
EXPENDITURE ON:						
Charitable activities	7	4,407	-	142,390	146,797	143,778
Other	8	-	1,772	6,067	7,839	6,125
Total		<u>4,407</u>	<u>1,772</u>	<u>148,457</u>	<u>154,636</u>	<u>149,903</u>
NET INCOME		6,225	- 1,772	5,877	10,330	20,757
Transfer between funds		-	-	-	-	-
Total funds brought forward		<u>51,465</u>	<u>7,087</u>	<u>19,773</u>	<u>78,325</u>	<u>57,568</u>
Total funds carried forward		<u>57,690</u>	<u>5,315</u>	<u>25,650</u>	<u>88,655</u>	<u>78,325</u>

John Bellany Day Centre

Balance Sheet

As at 31 March 2019

	Notes	2019 £	2018 £
Fixed Assets			
Tangible assets	10	16,154	14,484
Current Assets			
Bank Balance		76,070	66,671
Cash		292	179
		<u>76,362</u>	<u>66,850</u>
Creditors			
Amounts falling due within one year	11	<u>3,861</u>	<u>3,009</u>
Net current assets		<u>72,501</u>	<u>63,841</u>
Total Assets less Current Liabilities		<u><u>88,655</u></u>	<u><u>78,325</u></u>
Capital and Reserves			
<u>Unrestricted:</u>			
Benevolent Fund	13	57,690	51,465
Designated Fund	13	5,315	7,087
General Fund	13	<u>25,650</u>	<u>19,773</u>
Total Funds		<u><u>88,655</u></u>	<u><u>78,325</u></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 2019

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

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.

John Bellany Day Centre
Notes to the Financial Statements
For the year ended 31 March 2019

3. Income

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

4. Donations

	2019	2018
	£	£
<u>Benevolent Fund</u>		
Donations received	<u>9,461</u>	<u>12,625</u>

5. Charitable activities

<u>Benevolent Fund</u>		
Fundraising activities	<u>1,060</u>	<u>3,580</u>
<u>General Fund</u>		
East Lothian Council Grant	117,000	117,000
Scottish Executive for Transport	1,384	1,254
Other grants	-	7,383
Client contributions	<u>35,950</u>	<u>28,784</u>
	<u>154,334</u>	<u>154,421</u>

6. Investment Income

Bank interest	<u>111</u>	<u>34</u>
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7. Charitable activities

General Funds

Care fees	1,711	1,711
Disclosure Scotland fees	108	-
Staff costs	106,355	104,337
Staff mileage	138	118
Clients transport	4,376	4,039
Provisions	4,469	3,937
Insurance	821	1,386
Heat and light	2,966	3,954
Water rates	880	760
Repairs and maintenance	4,570	3,009
Equipment and replacement	-	30
Cleaning and household	1,365	1,851
Postage and stationery	924	1,629
Advertising	203	97
Telephone	1,637	1,268
Entertaining	10	-
Lunches	11,135	10,229
Payroll administration	-	199
Sundry	378	90
Bank charges	-	83
Memberships	344	147
Total general fund costs	<u>142,390</u>	<u>138,874</u>

John Bellany Day Centre
Notes to the Financial Statements
For the year ended 31 March 2018

	2019	2018
	£	£
7. Charitable activities		
<u>Benevolent Fund</u>		
Entertainment	3,975	3,711
Therapy	432	277
Fundraising costs	-	916
	<u>4,407</u>	<u>4,904</u>
8. Other costs		
<u>General Fund</u>		
Accountancy fee	1,666	1,296
Depreciation	4,401	2,466
	<u>6,067</u>	<u>3,762</u>
<u>Designated Funds</u>		
Depreciation	<u>1,772</u>	<u>2,363</u>
9. Staff costs		
Salaries	101,129	98,943
Employers National Insurance	4,096	4,160
Pension contributions	1,268	1,234
Staff training and travel	300	118
	<u>106,793</u>	<u>104,455</u>
Allocated as follows:		
Cost of direct activities - General Fund	<u>106,793</u>	<u>104,455</u>
The average weekly number of employees during the year was:		
Administration	6	5
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>48,793</u>	<u>47,855</u>

John Bellany Day Centre
Notes to the Financial Statements
For the year ended 31 March 2019

10. Tangible Fixed Assets

	<u>Fixtures and</u> <u>Fittings</u>	<u>Motor</u> <u>Vehicles</u>	<u>Total</u>
	£	£	£
COST			
At 1 April 2018	19,276	12,600	31,876
Additions	7,842	-	7,842
Disposals	-	-	-
At 31 March 2019	<u>27,118</u>	<u>12,600</u>	<u>39,718</u>
DEPRECIATION	25% RB	25% RB	
At 1 April 2018	11,879	5,513	17,392
Charge for year	4,401	1,772	6,173
Charge on disposals	-	-	-
At 31 March 2019	<u>16,280</u>	<u>7,284</u>	<u>23,564</u>
NET BOOK VALUE			
At 31 March 2019	<u>10,838</u>	<u>5,316</u>	<u>16,154</u>
At 31 March 2018	<u>7,397</u>	<u>7,088</u>	<u>14,484</u>

	2019	2018
	£	£
11. Creditors		
Accountancy	2,140	1,296
PAYE	1,721	1,713
	<u>3,861</u>	<u>3,009</u>

12. Statement of financial activities for the period to 31st March 2018

The Statement of Financial Activities for the year to 31 March 2018 on page 6 distinguishes between the different funds. The comparative breakdown for the previous year is as follows:

	Benevolent Fund	Designated Fund	General Fund	Total 2018
INCOME FROM:				
Donations	12,625	-	-	12,625
Charitable activities	3,580	-	154,421	158,001
Investments	34	-	-	34
Gain on sale of fixed asset	-	-	-	-
Total	<u>16,239</u>	<u>-</u>	<u>154,421</u>	<u>170,660</u>
EXPENDITURE ON:				
Charitable activities	4,904	-	138,874	143,778
Other	-	2,363	3,762	6,125
Total	<u>4,904</u>	<u>2,363</u>	<u>142,636</u>	<u>149,903</u>
NET INCOME	11,335	-	11,785	20,757
Total funds brought forward	<u>40,130</u>	<u>9,450</u>	<u>7,988</u>	<u>57,568</u>
Total funds carried forward	<u>51,465</u>	<u>7,087</u>	<u>19,773</u>	<u>78,325</u>

John Bellany Day Centre
Notes to the Financial Statements
For the year ended 31 March 2019

13. Statement of Funds

	At	Incoming	Resources	Transfers	At
	31-Mar-18	Resources	Expended		31-Mar-19
	£	£	£		£
Benevolent Fund	51,465	10,632	- 4,407	-	57,690
Designated Fund	7,087	-	- 1,772	-	5,315
General Fund	19,773	154,334	- 148,457	-	25,650
Total	78,325	164,966	- 154,636	-	88,655

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.

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

14. Analysis of Net Assets between funds

	Tangible	Net Current	Total
	Fixed Assets	Assets	
	£	£	£
Benevolent Fund	-	6,225	6,225
Designated Fund	5,316	-	5,316
General Fund	10,838	66,277	77,115
Total	16,154	72,502	88,656

15. Related parties

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