

John Bellany Day Centre

Scottish Charity No. SC024761

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

JOHN BELLANY DAY CENTRE

Chairperson's Report For the year to 31 March 2019

Trustees

The current Board of Trustees are now completing their fourth year and have consolidated the business operation and financial position of the charity and have carried out extensive refurbishment of the property and its facilities. The constant aim is to ensure that the safety and welfare of our vulnerable client group is maintained at all times and that they should be able to enjoy a high quality provision throughout their time in the Day Centre.

Organisational STRENGTHS

The STRENGTH of the Day Centre operation has been the ability to retain the current Trustees and to form a very positive working bond with the staff, volunteers, the local communities and the stakeholders. Although we sadly lost the services of one of our Trustees due to serious ill-health we have been able to find an excellent replacement. We continue to find others, always being aware that new blood can bring fresh ideas and a potential new approach to this work with the elderly.

In our 2016 report we set out a series of targets and have successfully met these.

Organisational WEAKNESSES

The Board of Trustees, with the support of the staff and volunteers have been able to eliminate the initial WEAKNESSES that were evident when we first took office. This has been recognised by the committee through their expression of regular financial support and has also been acknowledged by grant providers when considering applications to assist us in tackling our larger projects. We are always conscious that we should never be complacent and that we need to re-evaluate our business plan and long term goals on a regular basis.

Organisational OPPORTUNITIES

As the aims have always been focussed on the best interest of its clients but also to provide a positive working environment and good financial remuneration for its staff we have constantly focussed on OPPORTUNITIES to engage in innovative approaches that would enhance our work. We have retained the structure of Trustees carrying out specific roles within the committee and this has ensured that all elements i.e. Financial Management, HR and Training, IT / Marketing and Contract management, Secretarial and Chairperson roles, have all contributed to the speedy and effective handling of day to day business. This has freed up staff to focus on their care and support roles with service users to ensure that all these functions are not interrupted by business matters.

The Trustees ventured on a full refurbishment of the Day Centre as it had been over 20 years since many of the facilities had been replaced. A comprehensive programme was put in place, which covered:

1. Repainting the whole of the interior of the building, ensuring that the colour schemes addressed the needs of those who suffered from Dementia and other debilitating illnesses.
2. Lounge area – all furnishings were replaced, new carpeting installed, providing a bright, fresh environment for daily activities.
3. New easy clean flooring was replaced throughout the entrance areas, toilets and shower areas.
4. Dining area – all tables, chairs and flooring were replaced and other cosmetic work undertaken.
5. The exterior Patio area was made safe by the installation of new fencing and secure gate to ensure that when in use all clients could experience both privacy and security. An Awning was fitted to protect the service users from the elements whilst undertaking activities.

JOHN BELLANY DAY CENTRE

Chairperson's Report For the year to 31 March 2019

Our final objective is to completely refurbish the Kitchen with new hygienic work surfaces, the installation of commercial equipment e.g. fridge, freezers etc. and install new flooring. This work will be completed in the 2019/20 financial year.

To complete our objective it was necessary to replace our Client Transport. The purchase of a replacement bus cost us £12,500.

The final cost for all of this work will be £50,000 to £60,000. This will have been achieved through Fundraising and Grant Aid. We have been successful on all fronts in achieving our targets and met all our other business commitments.

Our facilities are of a high quality due to this work and meet the requirements of providing day care to 90 client places per week. We have also recently opened up the use of our Showering facilities to those in the community who are disabled and are unable to access such facilities in their own home or at other locations.

We continue to consider and research the potential for a Home Visiting Service. This staff team would be tasked with seeking referrals, checking on the safety and welfare of those situated in their own home, undertake a basic assessment as to their need and suitability for Day Care and ensure that they are in touch with key services to help them continue to reside at home. This is not a home care service but a service that can monitor the lonely and vulnerable and signpost them to other appropriate services.

John Bellany Day Centre provides a vital community link and would be an excellent hub in ensuring that all governmental, private and third sector organisations maintained a strong liaison to ensure that good communication, co-ordination and information sharing was achieved for the benefit of all service users, their families and carers.

Our organisation, like many, is funded by joint Health and Social Care boards. The availability of the necessary funding on an annual basis is always at risk as the Local Authority regularly experience a lack of Government funding. We have increased our funding during 2017/18, 2018/19, 2019/20 but this is due to be reviewed by the Integrated Joint Board before the end of this financial year. To maintain the level of finance required to meet its overall costs the Day Centre is required to charge its service users a daily attendance rate. Our current charge is sufficient, although it does not address all our financial outgoings and this requires a level of fundraising.

John Bellany Day Centre is part of the Association of East Lothian Day Centres. This allows us to participate in a common approach to negotiating our longer term funding as a collective group of Day Centres (9 in East Lothian). We are required to submit supporting evidence to the IJB to evidence the need for the level of financial support requested.

John Bellany Day Centre are in a good financial position and are seeking to use this to enhance our work. We are confident that our governance is strong and that we are able to evidence that we continue to be value for money.

All Governance and Business matters are dealt with through democratic discussion and our working model has been effective.

Staffing


JOHN BELLANY DAY CENTRE

Chairperson's Report For the year to 31 March 2019

The Board of Trustees are all volunteers and operate within an Incorporated Charity. There are presently 4 Trustees plus a co-opted Financial Advisor. Our Business Meetings are held quarterly and our Day Centre Manager is invited to attend these meetings. Our AGM is normally held in August of each year. There are presently 6 staff supported by 5 Volunteers. This has been a very stable and effective staff group and have a very strong affinity with the service users and their families. They work effectively with other agencies. There have been two Care Inspections and the scorings have been 4's and 5's.

There is a full programme of mandatory training and other opportunities are given to enhance their skills. Community engagement is important and the staff ensure that service users are able to attend activities on a social basis.

The charity is always on the look out to expand its service where possible in order to promote positive work with the vulnerable elderly in Cockenzie, Port Seton and Longniddry areas. We seek effective liaison with others to maintain and increase the wellbeing of all who are part of the life of John Bellany Day Centre.



9.6.2019

JOHN BELLANY DAY CENTRE

**Report of the Trustees
For the year to 31 March 2019**

The trustees present their report with the financial statements of the association for the year ended 31 March 2019.

Reference and Administrative Details

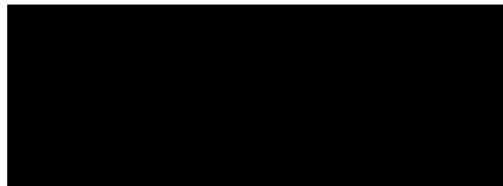
Charity number: SC024761

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:



JOHN BELLANY DAY CENTRE
Trustees report
For the year to 31 March 2019

The Trustees present their annual report and financial statements of the charity for the year to 31 March 2019. 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 9 to 15. Total income in the year was £164,966 (2018 170,660) and total expenditure £154,636 (2018 £149,903), resulting in a surplus of £10,330 (2018 £20,757). There were no significant events in the year which affected the charity's financial position. Total funds held at 31st March 2019 amounted to £88,655 (2018 £78,325), of which £57,690 (2018 £51,465) were held for specific purposes.

Reserves policy

The total reserves held at the end of the year were £88,655 (2018 £78,325). 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 2019

Reference and Administrative Details

The information relating to John Bellany Day Centre is contained on page 3. 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 2019

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 2019**

I report on the accounts of the charity for the year to 31st March 2019 which are set out on pages 9 to 15.

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.



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

30 August 2019
Date

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		10,632	-	154,334	164,966	170,660
EXPENDITURE ON:						
Charitable activities	7	4,407	-	142,390	146,797	143,778
Other	8	-	1,772	6,067	7,839	6,125
Total		4,407	1,772	148,457	154,636	149,903
NET INCOME		6,225	- 1,772	5,877	10,330	20,757
Transfer between funds		-	-	-	-	-
Total funds brought forward		51,465	7,087	19,773	78,325	57,568
Total funds carried forward		57,690	5,315	25,650	88,655	78,325

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		<u>292</u>	<u>179</u>
		76,362	66,850
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>88,655</u>	<u>78,325</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>88,655</u>	<u>78,325</u>

Signed on behalf of the Trustees



Chairperson

21.8.2019
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

Benevolent Fund

Fundraising activities	<u>1,060</u>	<u>3,580</u>
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General Fund

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 Fittings</u>	<u>Motor 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	- 2,363	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 31-Mar-18	Incoming Resources	Resources Expended	Transfers	At 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 Fixed Assets	Net Current Assets	Total
	£	£	£
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.