

**Charity number: SC006170**  
**Company number: SC297630**

**ST DAVID'S BRADBURY DAY CENTRE**

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**TRUSTEES' ANNUAL REPORT AND  
ACCOUNTS**

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**YEAR ENDED 31 MARCH 2009**

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**AG ACCOUNTING**

**ST DAVID'S BRADBURY DAY CENTRE  
INDEX TO ANNUAL REPORT AND ACCOUNTS  
YEAR ENDED 31 MARCH 2009**

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**ST DAVID'S BRADBURY DAY CENTRE  
LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 31 MARCH 2009**

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**Charity Number:** SC006170

**Company registration number:** SC297630

**TRUSTEES:**

Esme Halliday	Treasurer
Ian Hewitson	
Eileen Hughes	
Sheilagh Law	Chairperson
Catherine Munro	
Rob Murnin	

The following trustees resigned during the year:

Agnes Dick resigned September 2008

**GENERAL MANAGEMENT:** Maureen Moore OBE

**PRINCIPAL ADDRESS:** 57 St. David's,  
Newtongrange,  
Midlothian,  
EH22 4LF

**ADVISERS:**

Bankers: Royal Bank of Scotland plc.  
Newtongrange Branch,  
131 Main Street,  
Newtongrange,  
EH22 4PF

Independent auditor: AG Accounting,  
167 Curriehill Castle Drive,  
Balerno,  
EH14 5TD

The trustees, who are also directors, have pleasure in presenting their report and accounts for the year ended 31 March 2009.

The accounts comply with the requirements of the Companies Act 1985, and the Statement of Recommended Practice – “Accounting and Reporting by Charities (revised 2005)” and are in accordance with the Memorandum and Articles of Association.

### **Constitution and Procedures**

St. David's Cottage Day Centre was established by constitution in 1988. On 23 February 2006, the charity formed a company limited by guarantee and changed the name to St. David's Bradbury Day Centre. The management of the Centre is the responsibility of the Board of Directors. The Board meets every six weeks. Decisions are taken by majority vote and are communicated to the staff as appropriate.

### **Charity Status**

The Centre is recognised by the Inland Revenue and O.S.C.R. as having charitable status.

### **Mission Statement**

St. David's provides day care and support for frail elderly people and their carers in the community. The Centre seeks to aid, assist and help elderly people maintain their independence within the community and improve their quality of life and that of their Carers through representation and use of appropriate services.

St. David's provides a caring environment for elderly people with support from trained volunteers, paid members of staff and representatives from the voluntary sector and the statutory services by which it is now funded.

### **Objectives**

The objectives of St. David's are:

- to provide Day Care for frail elderly and people with Dementia in Newtongrange, Easthouses, Mayfield and Gorebridge.
- bringing together Representatives of statutory and voluntary organisations and individuals
- making representations on behalf of elderly people
- provide a welcoming, stimulating, non-institutional environment for service users through a programme of varied activities and outings
- making available information to, for and on behalf of elderly people.
- encouraging training for those working with elderly people
- promoting and running appropriate services both in the Centre and in the Community

### **Risk Management**

The trustees have considered the major risks to which the charity is exposed and have established systems to mitigate those risks.

### **Board of Directors**

The Board is made up of members with a wide range of skills. Agnes Dick, one of our long serving Directors retired this year due to family commitments. We have been successful in recruiting Bob Murnin as a Director to the Board from amongst our Service Users, thus continuing to give them a direct voice in the running of our Centre. We have not, however, managed to enlist the services of anyone to the Board with human resources experience, which would be a great addition to the range of talents which we can draw on.

As with all prospective directors, we make enquiries as to background by way of personal interview and checks where required. They are then further interviewed by the Board Chairperson, or existing Board member, when they are given a copy of the up-to-date Annual Report and Accounts, a copy of our Memorandum and Articles of Association, a copy of our Business Plan, details of our organisational structure and decision-making processes and details of our relationship with other bodies and organisations .

Their roles and responsibilities are also outlined at this interview.

### **Review of Activities**

The Service over the years has been expanded to cover 5 full days, and we are now looking to extending this to weekends. Although a weekday Service is vital to our community, Service Users find that weekends can be a major social desert, as so many other organisations close their doors on Friday night. It is with this in mind that we have had very preliminary discussions on the possibility of filling this gap by opening the Centre during Saturday and Sunday.

The activities of the Centre have continued to expand, with shopping trips, days away and theatre visits. All these have been hugely successful.

### **Financial & Management**

The Board, with the support of the Management have produced a full Business Plan which defines the Details of the Business; Services offered; Analysis of the Marketplace; Staffing Details; Statements on Legal / Statutory and Environmental Policies; Future Objectives; Finances and other relevant supporting information.

The Business Plan is available for inspection and therefore it is not intended to reproduce the content herein.

Following a change of accountants, concerns were passed to the Board by our new Accountant that the S10 and MISG grants from Midlothian Council did not fully fund St. David's core running costs. As a great many of our Service Users are referred to us by the Social Work Department, we are essentially funding Council work. We had been very aware of this, as it put a greater onus on ourselves to raise funds to bridge the gap, and, although we had preliminary discussions previously with the Council to transfer the basis of funding to Service Level Agreement status, these concerns stimulated us into pushing for further discussions towards this goal.

Therefore, our aim in the next year, is to report that a Service Level Agreement has been entered into with Midlothian Council.

The Council did increase our funding by 2.7% to £36,696, for which we are very grateful, but it was only an inflationary increase and, with overall running costs continuing to rise, our reliance on our own fund raising efforts is more crucial than ever.

Over the years we have always managed to produce a first class Service funded by the two grants from the Council and our own efforts. Unfortunately, so many of the charitable trusts, who provide much of our money, do not see core funding as one of the qualifying criteria in providing donations to organisations like our own. This has always been a major problem.

**Staffing**

Our Support Worker has increased her hours to full time.

**Financial Review**

The activities in the year have resulted in a net outflow of restricted funds of £5,252 and a net inflow of unrestricted funds of £1,583 before transfers. Transfers of £1,565 were made to support the deficit on the core funding. The balance of unrestricted funds at 31 March 2009 was £14,949 of which £10,000 has been designated for future costs.

The principal funding sources are Midlothian Council and Lloyds TSB. Midlothian Council provides the majority of funding to enable the charity to operate. Lloyds TSB provide funding for a support worker.

In May 2008 it was confirmed by the Robertson Trust that they had awarded us £30,000 over a 3 year period towards our core running costs. The money would be paid to us £10,000 per annum.

The principal risk facing the charity is the continued uncertainty of funding which is granted on an annual basis.

**Reserves Policy**

The Trustees have as an objective the holding of unrestricted funds equivalent to 3 months operating costs, to enable the charity to continue to function in the event of any delay in receipt of funds.

**Plans for the Future**

We now have a thriving, lively and successful Centre, which is much more financially secure. The Board will continue to fight to expand and strengthen the Service, which plays such a large part in the lives of a great many elderly and less able members of our community.

**Statement of trustees' responsibilities**

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for that year. In preparing the accounts the trustees are required to:

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

The Trustees have overall financial responsibility for ensuring that the charity has appropriate systems of control, financial and otherwise. They are also 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 Companies Act 1985. They are also responsible for safeguarding the assets of the charity and 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 charity's auditor is 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 auditor is aware of that information.

The Directors confirm their compliance with these requirements.

This report has been prepared in accordance with the special provision of Part VII of The Companies Act 1985 relating to small entities.

This report was approved by the trustees on \_\_\_\_\_ 2009 and approved for publication.

Sheilagh Law, Chairperson

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS  
OF  
ST DAVID'S BRADBURY DAY CENTRE**

I have audited the financial statements of the St. David's Bradbury Day Centre for the year ended 31 March 2009 which comprise the Income and Expenditure Account and Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made exclusively to the company's members as a body, in accordance with Section 235 of the Companies Act 1985 and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. My audit work has been undertaken so that I might state to them, those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my audit work, for this report, or for the opinions I have formed.

***Respective responsibilities of trustees and auditors***

The trustees' (who are also the directors for the purposes of company law) responsibilities for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

I have been appointed auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 1985 and report to you in accordance with those Acts.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Auditing Standards (U.K. & Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and whether the information given in the Directors' Annual Report is consistent with those financial statements.

I also report to you if, in my opinion, the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with these accounting records, or if I have not received all the information and explanations I require for my audit, or if the information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed.

I read the Directors' Annual Report and consider the implications for my report if I become aware of any apparent misstatements within it.

***Basis of audit opinion***

I conducted my audit in accordance with International Auditing Standards (U.K. & Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud, other irregularity or error. In forming my opinion I also evaluated the overall adequacy of information in the financial statements.

I have undertaken the audit in accordance with the requirements of the APB Ethical Standards including APB Ethical Standard – Provisions Available for Small Entities, in the circumstances set out in note 12 to the financial statements.

***Opinion***

In my opinion:

- the financial statements give a true and fair view, in accordance with U.K. Generally Accepted Accounting Practice applicable to smaller entities, of the state of the charity's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, The Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006,
- the information given in the Directors' Annual Report is consistent with the financial statements

AG Accounting

Registered Auditor

Eligible to act as auditor in terms of section 25 of the Companies Act 1989

167 Curriehill Castle Drive, Balerno

Date:

**ST DAVID'S BRADBURY DAY CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Incorporating Income and Expenditure Account)**  
**YEAR ENDED 31 MARCH 2009**

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	<u>Note</u>	Unrestricted Funds <u>2009</u> £	Restricted Funds <u>2009</u> £	Total Funds <u>2008</u> £	Total Funds <u>2009</u> £
<b>Incoming resources:</b>					
Voluntary income	2	7,224	93,466	100,690	77,530
Activities for generating funds	3	6,632	-	6,632	7,514
Investment income		624	-	624	939
		-----	-----	-----	-----
<i>Total incoming resources</i>		14,480	93,466	107,946	85,983
		-----	-----	-----	-----
<b>Resources expended:</b>					
Costs of generating funds	5	4,613	329	4,942	2,573
Charitable activities		8,284	97,588	105,872	95,298
Governance costs		-	801	801	2,704
		-----	-----	-----	-----
<i>Total resources expended</i>		12,897	98,718	111,615	100,575
		-----	-----	-----	-----
<i>Net income/(expenditure) before transfers</i>		1,583	(5,252)	(3,669)	(14,592)
		-----	-----	-----	-----
<b><u>Transfers</u></b>					
Gross transfers between funds		(1,565)	1,565	-	-
		-----	-----	-----	-----
<i>Net movement in funds</i>		18	(3,687)	(3,669)	(14,592)
		-----	-----	-----	-----
<b><u>Reconciliation of Funds</u></b>					
Total funds brought forward		14,931	242,529	257,460	272,052
		-----	-----	-----	-----
<i>Total funds carried forward</i>	10	14,949	238,842	253,791	257,460
		=====	=====	=====	=====

**ST DAVID'S BRADBURY DAY CENTRE  
BALANCE SHEET  
31 MARCH 2009**

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	<u>Note</u>	<u>2009</u> £	<u>2008</u> £
<u>Fixed assets:</u>			
Tangible assets	6	230,849	237,263
		-----	-----
<i>Total fixed assets</i>		230,849	237,263
		-----	-----
<u>Current assets:</u>			
Sundry debtors	7	1,520	-
Cash at bank and in hand		25,589	21,177
		-----	-----
<i>Total resources expended</i>		27,109	21,177
		-----	-----
<u>Liabilities:</u>			
Creditors: Amounts falling due within one year	8	4,167	980
		-----	-----
<i>Net current assets</i>		22,942	20,197
		-----	-----
<i>Net assets</i>	9	253,791	257,460
		=====	=====
<u>The funds of the charity:</u>			
Restricted income funds	10	238,842	242,529
		-----	-----
<u>Unrestricted income funds:</u>			
General unrestricted funds	10	4,949	9,931
Designated fund - Future costs	10	10,000	5,000
		-----	-----
<i>Total unrestricted funds</i>		14,949	14,931
		-----	-----
<i>Total charity funds</i>		253,791	257,460
		=====	=====

The Financial Statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Approved by the Board of Directors on                      2009 and signed on their behalf by:

Signed: \_\_\_\_\_  
Sheilagh Law, Director

1. ACCOUNTING POLICIES

- (a) The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards. The accounts have also been prepared in accordance with the Companies Act 1985, the Financial Reporting Standard for Smaller Entities (effective January 2007) and the Statement of Recommended Practice - "Accounting and Reporting by Charities" (revised 2005).
- (b) Grant income intended to finance revenue expenditure is credited to the Statement of Financial Activities in the year to which it relates.
- (c) Grant income intended to finance minor items of capital expenditure and the related capital expenditure are also included in the Statement Of Financial Activities in the year to which they relate.
- (d) Donations are credited to the Statement Of Financial Activities in the year they are received.
- (e) Fixed assets owned by the charity are capitalised and depreciated over their estimated useful lives.  
Depreciation is charged on a straight line basis over the assets anticipated useful lives at the following annual rates:  
Property - over 50 years (2%)  
Furnishings - over 5 years (20%)  
Equipment - over 5 years (20%)
- (f) VAT - The charity is not registered for VAT and accordingly expenditure includes VAT where applicable.
- (g) Pension contributions  
The charity participates in a defined contributions pension scheme for employees. Costs are charged to Income & Expenditure Account in the year in which they are due.
- (h) The charity recognises liabilities when the liability has been legally incurred and the amount can be reliably calculated.
- (i) Where possible expenditure has been charged direct to charitable activities, generating funds and governance. Where this is not possible the allocation is done on an equitable basis.
- (j) Funds held by the charity are either:
- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees
  - Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
  - Designated funds - these are funds which are set aside for the purpose of specific expenditure for which the timing has not been established.

2. VOLUNTARY INCOME

	<u>2009</u>	<u>2008</u>
	£	£
Midlothian Council	67,181	65,423
Lloyds TSB	8,000	10,000
Robertson Trust	10,000	-
Voluntary Action Fund	4,680	-
Awards for All	3,105	-
Tesco Community Trust	4,000	-
EVOT	1,000	-
Other Donations	2,724	2,107
	-----	-----
	<u>100,690</u>	<u>77,530</u>
	=====	=====

3. ACTIVITIES FOR GENERATING FUNDS

	<u>2009</u>	<u>2008</u>
	£	£
Fundraising activities	3,301	3,659
Transport	3,253	3,622
Other	78	233
	-----	-----
	<u>6,632</u>	<u>7,514</u>
	=====	=====

4. TOTAL STAFF COSTS AND NUMBERS

	<u>2009</u>	<u>2008</u>
	£	£
Gross salaries	68,752	66,492
Social security costs	5,630	5,301
Pension costs	2,707	3,739
	-----	-----
	<u>77,089</u>	<u>75,532</u>
	=====	=====

The average weekly number of employees during the year was 5 (2008 – 5.25)

No employees received in excess of £60,000 per year.

An amount of £360 was due in respect of pension contributions at the year end (2008: £217).

No charity trustee received remuneration or reimbursement of expenses incurred during the year.

5. RESOURCES EXPENDED

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	£	£	2009	2008
	£	£	£	£
Advertising	-	-	-	965
Events & activities	4,613	329	4,942	1,608
	-----	-----	-----	-----
<b>Costs of generating funds</b>	<b>4,613</b>	<b>329</b>	<b>4,942</b>	<b>2,573</b>
	-----	-----	-----	-----
Staff costs - (inc. ERNI)	-	74,382	74,382	71,793
Pension costs	-	2,707	2,707	3,739
SCVO payroll processing	-	445	445	435
Rent & rates	-	908	908	1,187
Insurance	-	1,374	1,374	1,084
Repairs & maintenance	3,674	1,334	5,008	1,043
Equipment Maintenance	1,360	-	1,360	-
Heat & light	311	1,504	1,815	1,100
Cleaning	-	672	672	347
Provisions	-	556	556	285
Transport	2,690	3,269	5,959	4,173
Subscriptions	15	59	75	300
Volunteers' expenses	-	763	763	594
Training	15	543	558	375
Equipment	160	95	255	-
Printing & stationery	74	880	953	1,258
Telephone, fax & internet	-	961	961	827
Postages & sundry payments	-	707	707	344
Depreciation	-	6,414	6,414	6,414
	-----	-----	-----	-----
<b>Charitable activities</b>	<b>8,299</b>	<b>97,573</b>	<b>105,872</b>	<b>95,298</b>
	-----	-----	-----	-----
Audit & accounting fees	-	801	801	787
Trustees Training	-	-	-	1,794
AGM costs	-	-	-	123
	-----	-----	-----	-----
<b>Governance costs</b>	<b>-</b>	<b>801</b>	<b>801</b>	<b>2,704</b>
	-----	-----	-----	-----
<b>Total resources expended</b>	<b>12,912</b>	<b>98,703</b>	<b>111,615</b>	<b>100,575</b>
	=====	=====	=====	=====

6. FIXED ASSETS - TANGIBLE

Movements in year	Heritable property	Furnishings	Equipment	Total
COST	£	£	£	£
At 1 April 2008	244,011	6,249	1,442	251,682
Additions in year	-	-	-	-
At 31 March 2009	244,011	6,249	1,442	251,682
DEPRECIATION				
At 1 April 2008	9,728	3,912	779	14,419
Charge in year	4,880	1,250	284	6,414
At 31 March 2009	14,608	5,162	1,063	20,833
NET BOOK VALUE				
At 31 March 2009	229,403	1,087	379	230,849
At 31 March 2008	234,283	2,337	643	237,263

7. DEBTORS

	<u>2009</u>	<u>2008</u>
	£	£
Prepayments	108	-
Accrued income	1,412	-
	-----	-----
	1,520	-
	=====	=====

8. CREDITORS & ACCRUALS

	<u>2009</u>	<u>2008</u>
	£	£
Sundry creditors	1,926	217
Accruals	2,241	763
	-----	-----
	4,167	980
	=====	=====

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds <u>2009</u> £	Unrestricted Funds <u>2009</u> £	Total Funds <u>2009</u> £	Total Funds <u>2008</u> £
Tangible fixed assets	229,403	1,446	230,849	237,263
Current assets	13,606	13,503	27,109	21,177
Current liabilities	(4,167)	-	(4,167)	(980)
	-----	-----	-----	-----
	238,842	14,949	253,791	257,460
	=====	=====	=====	=====

10. MOVEMENTS ON FUNDS

	Balances at <u>1 April 08</u> £		<u>Income</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	Balances at <u>31 March 09</u> £
<u>Restricted funds:</u>						
Midlothian Council	-	67,181	68,746	1,565	-	-
Robertson Trust	-	10,000	10,000	-	-	-
Building	234,283	-	4,880	-	-	229,403
Support worker	8,246	8,500	14,534	-	-	2,212
VAF – Training	-	4,680	558	-	-	4,122
Awards for All	-	3,105	-	-	-	3,105
	-----	-----	-----	-----	-----	-----
Total restricted funds	242,529	93,466	98,718	1,565	-	238,842
	-----	-----	-----	-----	-----	-----
<u>Unrestricted funds:</u>						
General funds	9,931	14,480	12,897	(6,565)	-	4,949
<u>Designated funds:</u>						
Future costs	5,000	-	-	5,000	-	10,000
	-----	-----	-----	-----	-----	-----
Total unrestricted funds	14,931	14,480	12,897	(1,565)	-	14,949
	-----	-----	-----	-----	-----	-----
Total charity funds	257,460	107,946	111,615	-	-	253,791
	=====	=====	=====	=====	=====	=====

The transfer to Midlothian Council relates to the meeting of the shortfall in the Core funding from other funds.

The transfer to Designated funds is a transfer towards future costs in line with the business plan.

11. RESTRICTED & DESIGNATED FUNDS

**Midlothian Council:** This is funding received from Midlothian Council S10 and Midlothian Council via the Scottish Executive Mental Health Specific Grant to cover core running costs of the Centre.

**Building:** This was a fund used to purchase and refurbish the building. It represents the net book value of the property and will be reduced as it is depreciated.

**Support Worker:** This is funded by Lloyds TSB and Cruden Foundation to meet the costs of our support worker.

**Voluntary Action Fund – Training:** This is funding received from Voluntary Action fund for Training.

**Awards or All:** This is funding from Awards for All for new computers.

**Future Costs:** This represents funds designated by the Board to be set aside for the cost of redundancies in future years.

12. NON AUDIT SERVICES

In common with other businesses of our size and nature, we use our auditors to assist in the preparation of the statutory financial statements.