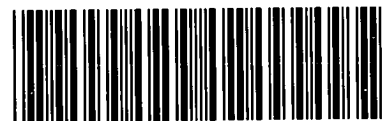


COMPANIES HOUSE

REGISTERED COMPANY NUMBER: SCO157235 (Scotland)
REGISTERED CHARITY NUMBER: SCO 024898

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2019
for
North Edinburgh Dementia Care

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COMPANIES HOUSE

North Edinburgh Dementia Care

Contents of the Financial Statements
for the Year Ended 31 March 2019

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North Edinburgh Dementia Care

Report of the Trustees for the Year Ended 31 March 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

North Edinburgh Dementia Care service provision aims to underpin three of The City of Edinburgh Council's key outcomes of:

Older people have improved health and well-being

Edinburgh carers are supported

Mental Health and well-being is improved

ACHIEVEMENT AND PERFORMANCE

We review our aims, objectives, business plan and activities each year. This review looks at what we achieved and the outcome of our work in the previous year. The review looks at the success of each key area and benefits they have brought to the groups of people who use our service. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes.

FINANCIAL REVIEW

BACKGROUND

We provide 174 day care places 51 weeks of the year to a range of clients diagnosed with dementia.

General day care receipts have increased from the previous year due to an increase in the daily charge, we also continue to offer current and new members adhoc days to maximise the capacity plan ensuring full daily occupancy where feasible. The City of Edinburgh Council block contract payment was £283,500 for the year ending 31st March 2019. Fundraising activities slightly decreased last year whilst donations were greatly reduced. Community grants decreased however, thanks to The Robertson Trust for their grant donation. We also gratefully acknowledge the assistance of the City of Edinburgh Council for their continued financial support.

The increase in Wage and Salaries expenditure reflects a stable staff complement and the employment of the Deputy Manager and relief staff. We continue to offer a workplace pension for all eligible staff. The pension expenditure increased significantly due to our employer's liability. It is important to note the excellent work carried out by all the staff and volunteers. Volunteer expenses increased as the number of volunteers supporting us with our work has augmented. We continue to buy ingredients and have a membership with Fareshare to make our own snacks and lunches six days a week, so there is a slight increase in provisions and sundries. All other expenditure was well controlled, although the result for the year was a deficit of £1,182 compared to a surplus of £56,914 the previous year.

RESERVES POLICY

The Charity's board committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or liquid assets held by the charity should match 6 months of expenditure. Budgeted expenditure for the year ending 31st March 2019 was around £361,180 and therefore the target was around £180,000 in general funds. These reserves are needed to meet the working capital requirements of the charity and the board committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in income for six months. The present level of reserves available to the charity is £136,993 and therefore falls significantly short of the target level although a similar increase on the previous year. Although there is no immediate need to achieve the policy the prudent strategy is to continue to build reserves through planned operating surpluses. The board committee is well aware that it is unlikely that the target can be reached in less than three years but in these strained economic times the target represents a meaningful ambition. In the short term the board committee has considered the extent to which existing activities and expenditure could be curtailed without a detrimental effect on the service provided. The board committee recognises the impact on clients if the centre was financially constrained from trading and so is committed to taking all necessary steps to maintain its operation.

FUTURE DEVELOPMENTS

The charity plans to continue and enhance the activities outlined above in the forthcoming years subject to satisfactory funding level arrangements. Fundraising activities are actively considered to support the expansion of the service to increase the benefits to the members. Plans are also being discussed and developed to look at expanding the service provision in line with other providers of similar services. Our future goals include renewal of Investors in Volunteers, intergenerational working with local schools and a marketing strategy for developing our service.

The chiropody service continues to thrive, and we continue to work with Specsavers who have been carrying out eyesight tests for all service users. These additional services continue to be valuable in-house services for our clients. We are also exploring the option of using the services of a physiotherapist and we continue to offer an in house well-person clinic for members.

We were successful in renewing our Investors in Volunteers Award (IIV) in January 2017. The support given to us by Volunteers has benefited our organisation in many ways, including:

Enabling the service to publicly demonstrate our organisation's commitment to volunteering and effective volunteer management.

In addition, our volunteer's gain experience, increased motivation and skills from supporting the service.

Encouraging more people to volunteer with us.

Enhancing our reputation in the local community and with funders.

Help support our service delivery which subsequently benefits our members who use the service.

Three of our volunteers received The Inspiring Volunteer Award for their outstanding volunteering with us.

We look forward to further developing the availability and recruitment of volunteers without whom the centre would function with less benefit to our members. Though any future development plans are at present in their early planning stage, the board committee are reviewing various options to provide further and wider services to dementia patients

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

All posts for the Board of Trustees will be advertised publicly. The chairman and a trustee will interview the potential trustees and any appointment will be made with the consensus of all trustees. The chairman and vice-chairman will carry out the induction and training.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SCO157235 (Scotland)

Registered Charity number

SCO 024898

Registered office

Seagrove Centre
13 Fleming Place
Edinburgh
EH7 6GY

Trustees

K Crichton
N Hicks
D Armstrong
C Tomassi
R Crombie
J Heslin
A Chalmers
A Cummings

North Edinburgh Dementia Care

Report of the Trustees
for the Year Ended 31 March 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
K Crichton

Independent examiner
John W Kennedy CA
Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Approved by order of the board of trustees on 5 September 2019 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Armstrong', with a stylized flourish at the end.

D Armstrong - Trustee

Independent Examiner's Report to the Trustees of
North Edinburgh Dementia Care

I report on the accounts for the year ended 31 March 2019 set out on pages five to fifteen.

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 (as amended). The charity's 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as 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.

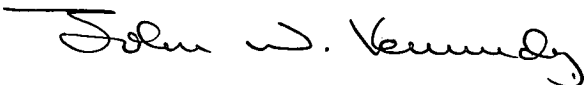
Independent examiner's statement

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 the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have 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.



John W Kennedy CA
Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

5 September 2019

North Edinburgh Dementia Care

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2019

		Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
	Not es				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		790	15,970	16,760	23,954
Charitable activities					
Charitable Activity		351,640	-	351,640	339,564
Other trading activities	2	<u>240</u>	<u>-</u>	<u>240</u>	<u>-</u>
Total		352,670	15,970	368,640	363,518
 EXPENDITURE ON					
Charitable activities	3				
Charitable Activity		<u>350,570</u>	<u>19,252</u>	<u>369,822</u>	<u>306,604</u>
NET INCOME/(EXPENDITURE)		2,100	(3,282)	(1,182)	56,914
Transfers between funds	13	<u>890</u>	<u>(890)</u>	<u>-</u>	<u>-</u>
Net movement in funds		2,990	(4,172)	(1,182)	56,914
 RECONCILIATION OF FUNDS					
Total funds brought forward		121,390	16,785	138,175	81,261
TOTAL FUNDS CARRIED FORWARD		<u>124,380</u>	<u>12,613</u>	<u>136,993</u>	<u>138,175</u>

The notes form part of these financial statements

North Edinburgh Dementia Care

Balance Sheet

At 31 March 2019

		Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	9	19,764	3,725	23,489	13,469
CURRENT ASSETS					
Debtors	10	1,471	-	1,471	111
Cash at bank and in hand		<u>130,947</u>	<u>8,887</u>	<u>139,834</u>	<u>142,393</u>
		132,418	8,887	141,305	142,504
CREDITORS					
Amounts falling due within one year	11	(27,801)	-	(27,801)	(17,798)
NET CURRENT ASSETS		<u>104,617</u>	<u>8,887</u>	<u>113,504</u>	<u>124,706</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>124,381</u>	<u>12,612</u>	<u>136,993</u>	<u>138,175</u>
NET ASSETS		<u>124,381</u>	<u>12,612</u>	<u>136,993</u>	<u>138,175</u>
FUNDS	13				
Unrestricted funds				124,381	121,390
Restricted funds				<u>12,612</u>	<u>16,785</u>
TOTAL FUNDS				<u>136,993</u>	<u>138,175</u>

The notes form part of these financial statements

North Edinburgh Dementia Care

Balance Sheet - continued

At 31 March 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 5 September 2019 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Armstrong', with a stylized, cursive script.

D Armstrong -Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Where assets shown in the accounts have been donated, initial valuation is based on a valuation provided by the donor. These assets are depreciated at 25% reducing balance.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.3.19	31.3.18
	£	£
Rent of hall	<u>240</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 4)	Totals
	£	£	£
Charitable Activity	<u>368,117</u>	<u>1,705</u>	<u>369,822</u>

4. SUPPORT COSTS

	Governance costs £
Charitable Activity	<u>1,705</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.19 £	31.3.18 £
Depreciation - owned assets	8,036	5,415
Other operating leases	<u>43,887</u>	<u>33,640</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

7. STAFF COSTS

	31.3.19 £	31.3.18 £
Wages and salaries	185,459	162,452
Social security costs	9,158	6,988
Other pension costs	<u>32,259</u>	<u>12,220</u>
	<u>226,876</u>	<u>181,660</u>

The average monthly number of employees during the year was as follows:

	31.3.19 <u>14</u>	31.3.18 <u>13</u>
General		

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,980	20,974	23,954
Charitable activities			
Charitable Activity	<u>339,564</u>	<u>-</u>	<u>339,564</u>
Total	342,544	20,974	363,518
 EXPENDITURE ON			
Charitable activities			
Charitable Activity	<u>298,675</u>	<u>7,929</u>	<u>306,604</u>
Total	298,675	7,929	306,604
 NET INCOME/(EXPENDITURE)	43,869	13,045	56,914
Transfers between funds	<u>54</u>	<u>(54)</u>	<u>-</u>
 Net movement in funds	43,923	12,991	56,914
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>77,468</u>	<u>3,793</u>	<u>81,261</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>121,391</u></u>	<u><u>16,784</u></u>	<u><u>138,175</u></u>

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2018	1,703	39,486	3,599	44,788
Additions	<u>5,314</u>	<u>12,742</u>	<u>-</u>	<u>18,056</u>
 At 31 March 2019	<u>7,017</u>	<u>52,228</u>	<u>3,599</u>	<u>62,844</u>
 DEPRECIATION				
At 1 April 2018	865	27,369	3,085	31,319
Charge for year	<u>1,539</u>	<u>6,215</u>	<u>282</u>	<u>8,036</u>
 At 31 March 2019	<u>2,404</u>	<u>33,584</u>	<u>3,367</u>	<u>39,355</u>
 NET BOOK VALUE				
At 31 March 2019	<u>4,613</u>	<u>18,644</u>	<u>232</u>	<u>23,489</u>
 At 31 March 2018	<u>838</u>	<u>12,117</u>	<u>514</u>	<u>13,469</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Prepayments	<u>1,471</u>	<u>111</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Trade creditors	1,473	1,996
Social security and other taxes	4,014	3,321
Pension	(28)	213
Accrued expenses	<u>22,342</u>	<u>12,268</u>
	<u>27,801</u>	<u>17,798</u>

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.19	31.3.18
	£	£
Within one year	44,000	34,000
Between one and five years	176,000	136,000
In more than five years	<u>414,000</u>	<u>408,000</u>
	<u>634,000</u>	<u>578,000</u>

13. MOVEMENT IN FUNDS

	At 1.4.18	Net movement	Transfers	At 31.3.19
	£	in funds	between funds	£
		£	£	
Unrestricted funds				
General fund	119,189	2,651	890	122,730
Donated assets	<u>2,201</u>	<u>(550)</u>	-	<u>1,651</u>
	121,390	2,101	890	124,381
Restricted funds				
Defibrillator	321	(81)	-	240
Equipment	450	(112)	-	338
Life Story Books	890	-	(890)	-
Leith Decides	543	(206)	-	337
Member's trip	478	(478)	-	-
Conservatory furniture	3,747	(937)	-	2,810
Staff post	<u>10,356</u>	<u>(1,469)</u>	-	<u>8,887</u>
	16,785	(3,283)	(890)	12,612
TOTAL FUNDS	<u>138,175</u>	<u>(1,182)</u>	-	<u>136,993</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	352,670	(350,019)	2,651
Donated assets	-	(550)	(550)
	<u>352,670</u>	<u>(350,569)</u>	<u>2,101</u>
Restricted funds			
Member's trip	-	(478)	(478)
Christmas gifts and entertainment	470	(470)	-
Conservatory furniture	-	(937)	(937)
Staff post	15,000	(16,469)	(1,469)
Plants for garden	500	(500)	-
Defibrillator	-	(81)	(81)
Equipment	-	(112)	(112)
Leith Decides	-	(206)	(206)
	<u>15,970</u>	<u>(19,253)</u>	<u>(3,283)</u>
TOTAL FUNDS	<u>368,640</u>	<u>(369,822)</u>	<u>(1,182)</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted Funds				
General fund	74,533	44,602	54	119,189
Donated assets	<u>2,935</u>	<u>(734)</u>	-	<u>2,201</u>
	<u>77,468</u>	<u>43,868</u>	<u>54</u>	<u>121,390</u>
Restricted Funds				
Defibrillator	427	(106)	-	321
Podiatry programme	1,043	(1,043)	-	-
Equipment	600	(150)	-	450
Life Story Books	890	-	-	890
Leith Decides	833	(240)	(50)	543
Member's trip	-	478	-	478
Conservatory furniture	-	3,751	(4)	3,747
Staff post	-	<u>10,356</u>	-	<u>10,356</u>
	<u>3,793</u>	<u>13,046</u>	<u>(54)</u>	<u>16,785</u>
TOTAL FUNDS	<u>81,261</u>	<u>56,914</u>	<u>-</u>	<u>138,175</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	342,544	(297,942)	44,602
Donated assets	-	(734)	(734)
	<u>342,544</u>	<u>(298,676)</u>	<u>43,868</u>
Restricted funds			
Podiatry programme	-	(1,043)	(1,043)
Leith Decides	-	(240)	(240)
Member's trip	478	-	478
Christmas gifts and entertainment	496	(496)	-
Conservatory furniture	5,000	(1,249)	3,751
Staff post	15,000	(4,644)	10,356
Defibrillator	-	(106)	(106)
Equipment	-	(150)	(150)
	<u>20,974</u>	<u>(7,928)</u>	<u>13,046</u>
TOTAL FUNDS	<u><u>363,518</u></u>	<u><u>(306,604)</u></u>	<u><u>56,914</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	74,533	47,253	944	122,730
Donated assets	2,935	(1,284)	-	1,651
Restricted funds				
Defibrillator	427	(187)	-	240
Podiatry programme	1,043	(1,043)	-	-
Equipment	600	(262)	-	338
Life Story Books	890	-	(890)	-
Leith Decides	833	(446)	(50)	337
Conservatory furniture	-	2,814	(4)	2,810
Staff post	-	8,887	-	8,887
	<u>3,793</u>	<u>9,763</u>	<u>(944)</u>	<u>12,612</u>
TOTAL FUNDS	<u><u>81,261</u></u>	<u><u>55,732</u></u>	<u><u>-</u></u>	<u><u>136,993</u></u>

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	695,214	(647,961)	47,253
Donated assets	-	(1,284)	(1,284)
	<hr/>	<hr/>	<hr/>
	695,214	(649,245)	45,969
Restricted funds			
Member's trip	478	(478)	-
Christmas gifts and entertainment	966	(966)	-
Conservatory furniture	5,000	(2,186)	2,814
Staff post	30,000	(21,113)	8,887
Plants for garden	500	(500)	-
Defibrillator	-	(187)	(187)
Podiatry programme	-	(1,043)	(1,043)
Equipment	-	(262)	(262)
Leith Decides	-	(446)	(446)
	<hr/>	<hr/>	<hr/>
	36,944	(27,181)	9,763
TOTAL FUNDS	<hr/> <u>732,158</u>	<hr/> <u>(676,426)</u>	<hr/> <u>55,732</u>

13. MOVEMENT IN FUNDS - continued

The Donated Assets fund represents the value of assets donated to the charity and is reduced over time by the depreciation charged on those assets.

The Life Story Books fund is income received from the Leith Benevolent Association for the production of life story books for out clients.

The Leith Decides fund includes income from CEC for a massage chair, camera and various outings. some of this expenditure has been capitalised and depreciation charged to the fund on an annual basis.

Defibrillator fund - this is funding which was received for the purchase of a defibrillator which was capitalised, it is reduced over time by the depreciation charged to the asset.

Equipment fund - this relates to funding for various pieces of equipment which were capitalised, the fund is reduced annually by the depreciation charged to the assets.

Christmas fund - this is funding received for the purchase of gifts and providing entertainment for members, which was intended to be fully used up over Christmas 2018.

Member's trip fund is income received from the Over Fifties' Forum, for day trips for members. These took place during January 2019.

Conservatory furniture fund - made up of income to cover the cost of new sofas which were capitalised in 2018, the fund is reduced over time via annual depreciation charged to the asset.

Staff post fund - this relates to funding for three years for a staff post for young/onset dementia services. The fund is reduced annually by the gross salary paid to the staff member.

Plants fund was received for purchasing plants and seeds for the garden at the centre for members, carers and staff to enjoy

14. PENSION COMMITMENTS

North Edinburgh Dementia Care participates in the Lothian Pension Fund (LPF) pension plan, a multi-employer defined benefit plan which provides benefits based on a final pensionable salary. A formal valuation of the plan was carried out on 31 March 2017 by the fund's actuary.

Due to the undue cost and effort involved in obtaining the necessary details, sufficient information is not available to use defined benefit accounting for the plan. Accordingly, the pension plan is accounted for as a defined contribution plan.

As this information is unavailable for disclosure on the balance sheet the valuation of the plan per the draft valuation at 31 March 2017 has been outlined below:

Total scheme liabilities (calculated on a low risk basis)	£575,000
Total Asset Share	£524,000
Fund Deficit	£51,000

The proposed contribution rates to 31 March 2021 are 48.3% of payroll plus £5,200 per annum. Contributions charged as an expense during the year to 31 March 2019 amounted to £32,259 (2018: £12,220)

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.