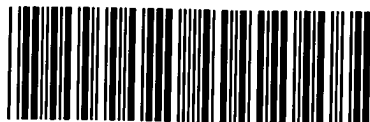


REGISTERED COMPANY NUMBER: SC157235 (Scotland)  
REGISTERED CHARITY NUMBER: SC024898

COMPANIES HOUSE

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
North Edinburgh Dementia Care

WEDNESDAY



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15/09/2021

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COMPANIES HOUSE

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for the Year Ended 31 March 2021

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Report of the Trustees  
for the Year Ended 31 March 2021

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 2021. 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 2019).

**OBJECTIVES AND ACTIVITIES**

North Edinburgh Dementia Care service provision aims to underpin The City of Edinburgh Council's Health & Social Care Partnership key outcomes of:

People feel connected to their community  
People have the opportunity to participate in meaningful activities to promote wellbeing  
People experience improved wellbeing and quality of life  
People are supported to remain living in their own home for as long as possible  
Carers feel supported to maintain their caring relationship and sustain their caring role

**ACHIEVEMENT AND PERFORMANCE**

We review our aims, objectives, business plan and activities each year. This review looks at what we achieved and the outcomes of our work from 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.

In March 2020 we had to close the centre for centre-based support and we introduced alternative ways of working and supporting service users and carers in response to the pandemic. We successfully supported service users through an outreach support service in their own homes, providing essential stimulation for service users and respite for carers. We also researched, purchased items and delivered personalised weekly resource packs for clients to keep them stimulated at home. We celebrated our 30th Anniversary as an organisation by providing service users and carers with an afternoon tea delivered to their home. We were fortunate to be able to purchase a Tovertafel from funds from The Postcode Lottery. The Tovertafel, is a ceiling-based projector, which shines multicoloured lights onto the surface below, usually a table. People can sit around the table and play with the lights, which respond to their movements and touch. Games range from bouncing a beach ball across the table to helping flowers grow or chasing fish around a pool.

We developed our front garden into a therapeutic sensory garden, making the space more presentable, enjoyable, accessible and relaxing. Our service users are now able to sit and relax in this great outdoor space.

We were also successful in renewing our Investor In Volunteer Award, this was gained in July 2020.

## **FINANCIAL REVIEW**

### **BACKGROUND**

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

We received no general day care receipts from April 2020 to March 2021 as the centre was closed from 16th March 2020 for 16 months due to the outbreak of Coronavirus. However, we were able to generate income through the introduction of our outreach support service. Edinburgh Health & Social Care Partnership (EHSCP) extended our contract and payment of was £297,721 for the year ending 31st March 2021. We gratefully acknowledge the assistance of the Edinburgh Health & Social Care Partnership for their continued financial support. There were no fundraising activities due to the current climate, however there was a significant increase in our donations from service users and carers. Community grants substantially increased from various local funding bodies whose support enabled us to provide personalised weekly resource packs. We would like to thank Foundation Scotland, Leith Benevolent Association, The Postcode Lottery, Bank of Scotland, Port of Leith Housing Association, Age Scotland and Leith Rotary Club for all their support.

The reduction in Wage and Salaries expenditure was due to a staff vacancy, this post remains vacant. We continue to offer a workplace pension for all eligible staff. It is important to note the excellent work carried out by all the staff and volunteers. We continue to buy ingredients and have a membership with Fareshare to make our own snacks and lunches six days a week, there is a slight decrease in provisions and sundries as the centre closed on 16th March 2020. Postage and stationery increased due to the personalised resource packs, however this increase was covered through funding grants. An increase in computer equipment was due to the purchase of Laptops and I-Pads. Repairs and renewals increased significantly as we took the opportunity to replace flooring in several rooms in the centre and the front garden was upgraded. All other expenditure was well controlled, and we have a surplus of £7,605 compared to a deficit of £10,054 the previous year.

### **RESERVES POLICY**

The Charity's board committee has examined the charity's requirements for reserves considering 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 2021 was around £360,000 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 £134,544 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 understand 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. Although we have re-opened on 12th July 2021 for centre-based support service, we acknowledge that there may be a risk to council funding as our daily numbers will initially be restricted. The reduction in the number of service users we can support daily will also greatly reduce our day care income. However, as restrictions ease we will work towards increasing our daily numbers to full capacity. Fundraising activities are actively considered to support the expansion of the service to increase the benefits to service users. However, we will be limited as to what we can do this year due to the current pandemic. 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 to increase daily capacity, explore a blended approach for day care/outreach support service, restart the intergenerational working with local schools and a marketing strategy for developing our service.

We will look to re-instate the chiropody service, hairdressing service and work with Specsavers who had been carrying out eyesight tests for all service users. These additional services continue to be valuable in-house services for our service users. As well as this we will restart our monthly physiotherapy sessions delivered by a postural stability instructor and we continue to offer an in-house well-person clinic for our service users.

We were successful in renewing our Investors in Volunteers Award (IIV) in July 2020. 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 service users who use the service.

Volunteer chef prepares and cooks nutritional lunches for our service users six days a week.

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 people who have a diagnosis of dementia.

## **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**

SC157235 (Scotland)

### **Registered Charity number**

SC024898

### **Registered office**

Seagrove Centre  
13 Fleming Place  
Edinburgh  
EH7 6GY

North Edinburgh Dementia Care

Report of the Trustees  
for the Year Ended 31 March 2021

**Trustees**

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

**Company Secretary**

K Crichton

**Independent Examiner**

John W Kennedy CA  
Institute of Chartered Accountants of Scotland  
Cowan & Partners Limited  
60 Constitution Street  
Edinburgh  
EH6 6RR

Approved by order of the board of trustees on 26 August 2021 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 2021 set out on pages six to fourteen.

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'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. 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 connection with 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  
Institute of Chartered Accountants of Scotland  
Cowan & Partners Limited  
60 Constitution Street  
Edinburgh  
EH6 6RR

26 August 2021

North Edinburgh Dementia Care

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		19,329	31,390	50,719	20,713
<b>Charitable activities</b>					
Charitable Activity		318,313	-	318,313	355,584
Other trading activities	2	262	-	262	100
<b>Total</b>		<u>337,904</u>	<u>31,390</u>	<u>369,294</u>	<u>376,397</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Charitable Activity		332,155	29,534	361,689	386,451
<b>NET INCOME/(EXPENDITURE)</b>		<u>5,749</u>	<u>1,856</u>	<u>7,605</u>	<u>(10,054)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		113,158	13,781	126,939	136,993
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>118,907</u></u>	<u><u>15,637</u></u>	<u><u>134,544</u></u>	<u><u>126,939</u></u>

The notes form part of these financial statements



North Edinburgh Dementia Care

Balance Sheet  
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	15,151	10,585	25,736	19,573
<b>CURRENT ASSETS</b>					
Debtors	10	103	-	103	23,825
Cash at bank and in hand		151,208	5,213	156,421	123,627
		151,311	5,213	156,524	147,452
<b>CREDITORS</b>					
Amounts falling due within one year	11	(47,558)	(158)	(47,716)	(40,086)
<b>NET CURRENT ASSETS</b>		103,753	5,055	108,808	107,366
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		118,904	15,640	134,544	126,939
<b>NET ASSETS</b>		118,904	15,640	134,544	126,939
<b>FUNDS</b>	13				
Unrestricted funds				118,904	113,158
Restricted funds				15,640	13,781
<b>TOTAL FUNDS</b>				134,544	126,939

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 August 2021 and were signed on its behalf by:



D Armstrong - Trustee

The notes form part of these financial statements

## **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 2019)', 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**2. OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Rent of hall	<u>262</u>	<u>100</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable Activity	<u>359,760</u>	<u>1,929</u>	<u>361,689</u>

**4. SUPPORT COSTS**

	Governance costs
	£
Charitable Activity	<u>1,929</u>

**5. NET INCOME/(EXPENDITURE)**

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	10,404	6,830
Other operating leases	<u>44,896</u>	<u>44,748</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**7. STAFF COSTS**

	31.3.21	31.3.20
	£	£
Wages and salaries	191,482	201,890
Social security costs	10,457	10,391
Other pension costs	35,734	34,091
	<u>237,673</u>	<u>246,372</u>

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

	31.3.21	31.3.20
General	<u>13</u>	<u>14</u>

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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,413	17,300	20,713
<b>Charitable activities</b>			
Charitable Activity	355,584	-	355,584
Other trading activities	100	-	100
<b>Total</b>	<b>359,097</b>	<b>17,300</b>	<b>376,397</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activity	370,319	16,132	386,451
<b>NET INCOME/(EXPENDITURE)</b>	<b>(11,222)</b>	<b>1,168</b>	<b>(10,054)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	124,381	12,612	136,993
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>113,159</b>	<b>13,780</b>	<b>126,939</b>

**9. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2020	7,516	52,854	5,125	65,495
Additions	705	2,491	13,371	16,567
At 31 March 2021	8,221	55,345	18,496	82,062
<b>DEPRECIATION</b>				
At 1 April 2020	3,682	38,204	4,036	45,922
Charge for year	1,135	4,285	4,984	10,404
At 31 March 2021	4,817	42,489	9,020	56,326
<b>NET BOOK VALUE</b>				
At 31 March 2021	3,404	12,856	9,476	25,736
At 31 March 2020	3,834	14,650	1,089	19,573

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade debtors	-	22,211
Prepayments	103	1,614
	<u>103</u>	<u>23,825</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade creditors	2,116	3,425
Social security and other taxes	4,372	5,029
Pension	593	(112)
Accrued expenses	40,635	31,744
	<u>47,716</u>	<u>40,086</u>

**12. LEASING AGREEMENTS**

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

	31.3.21	31.3.20
	£	£
Within one year	44,000	44,000
Between one and five years	176,000	176,000
In more than five years	326,000	370,000
	<u>546,000</u>	<u>590,000</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	111,920	6,055	117,975
Donated assets	1,238	(309)	929
	<u>113,158</u>	<u>5,746</u>	<u>118,904</u>
<b>Restricted funds</b>			
Defibrillator	180	(45)	135
Equipment	253	(63)	190
Leith Decides	338	-	338
Conservatory furniture	2,108	(527)	1,581
Staff post	9,749	(9,749)	-
Arts & crafts materials	103	(103)	-
Garden decorating & renovation	1,050	(114)	936
iPads	-	1,330	1,330
Tovertafel	-	7,206	7,206
Resource packs	-	3,924	3,924
	<u>13,781</u>	<u>1,859</u>	<u>15,640</u>
<b>TOTAL FUNDS</b>	<u>126,939</u>	<u>7,605</u>	<u>134,544</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	337,904	(331,849)	6,055
Donated assets	-	(309)	(309)
	<u>337,904</u>	<u>(332,158)</u>	<u>5,746</u>
<b>Restricted funds</b>			
Defibrillator	-	(45)	(45)
Equipment	-	(63)	(63)
Christmas gifts and entertainment	500	(500)	-
Conservatory furniture	-	(527)	(527)
Staff post	-	(9,749)	(9,749)
Arts & crafts materials	-	(103)	(103)
Garden decorating & renovation	7,527	(7,641)	(114)
iPads	1,995	(665)	1,330
Tovertafel	10,709	(3,503)	7,206
Resource packs	10,659	(6,735)	3,924
	<u>31,390</u>	<u>(29,531)</u>	<u>1,859</u>
<b>TOTAL FUNDS</b>	<u>369,294</u>	<u>(361,689)</u>	<u>7,605</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	122,730	(10,810)	111,920
Donated assets	1,651	(413)	1,238
	<u>124,381</u>	<u>(11,223)</u>	<u>113,158</u>
<b>Restricted funds</b>			
Defibrillator	240	(60)	180
Equipment	338	(85)	253
Leith Decides	337	1	338
Conservatory furniture	2,810	(702)	2,108
Staff post	8,887	862	9,749
Arts & crafts materials	-	103	103
Garden decorating & renovation	-	1,050	1,050
	<u>12,612</u>	<u>1,169</u>	<u>13,781</u>
<b>TOTAL FUNDS</b>	<u>136,993</u>	<u>(10,054)</u>	<u>126,939</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	359,097	(369,907)	(10,810)
Donated assets	-	(413)	(413)
	<u>359,097</u>	<u>(370,320)</u>	<u>(11,223)</u>
<b>Restricted funds</b>			
Defibrillator	-	(60)	(60)
Equipment	-	(85)	(85)
Leith Decides	-	1	1
Conservatory furniture	-	(702)	(702)
Staff post	15,000	(14,138)	862
Arts & crafts materials	300	(197)	103
Garden decorating & renovation	2,000	(950)	1,050
	<u>17,300</u>	<u>(16,131)</u>	<u>1,169</u>
<b>TOTAL FUNDS</b>	<u>376,397</u>	<u>(386,451)</u>	<u>(10,054)</u>

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 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. The chair was sold in the year and has now been fully used up.

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.

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.

Materials fund - this is funding received with the intention to purchase a CD player and arts & craft material.

Garden fund - this is funding to cover the costs of purchasing plants, soil, decorations and equipment, and to renovate, the charity's gardens, over two years.

Christmas fund - this funding was intended to purchase christmas gifts for clients for Christmas 2020.

Resource packs fund - income was received to provided activity packs and materials to clients in their own home, due to the centre being closed as a result of COVID-19 restrictions.

iPads fund - this relates to funding for five iPads which were capitalised in the year. The fund is reduced annually by the depreciation charged to the assets.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**13. MOVEMENT IN FUNDS - continued**

Tovertafel fund - this is funding received to pay for and install a Tovertafel asset, healthcare-developed to help the cognitive abilities of people with dementia. This fund is reduced annually by the depreciation charged to the asset.

**14. EMPLOYEE BENEFIT OBLIGATIONS**

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 2024 are 49% of payroll per annum. Contributions charged as an expense during the year to 31 March 2021 amounted to £35,734 (2020: £34,091).

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.