

**Charity number SC000156**  
**Company Number SC371304**

**The Laurandy Centre**  
**(A company limited by guarantee)**

**Directors' Report and Financial Statements**

**For the year ended 31<sup>st</sup> March 2017**

WEDNESDAY



\*S6EF7UYR\*

SCT

06/09/2017

#193

COMPANIES HOUSE

**The Laurandy Centre**  
**(A company limited by guarantee)**

**Legal and administrative information**

The company is constituted as a company limited by guarantee and is governed in accordance with its Memorandum and Articles of Association.

Charity number SC000156  
Company Number SC371304

**Registered Office**

The Laurandy Centre  
Unit 33  
Airport Industrial Estate  
Wick  
Caithness  
KW1 4QS

**Trustees**

N C H Smith – (Resigned 10/10/2016)  
W N Fernie  
Mrs L E Simpson  
P R C Macauslan  
M J Allan – (Resigned 10/10/2016)  
M Ross – (Appointed 10/10/2016)

**Secretary**

Mrs L E Simpson

**Independent examiner**

David Govan  
Voluntary Action Lochaber  
An Drochaid  
Claggan  
Fort William  
PH33 6PH

**Bankers**

The Royal Bank of Scotland plc  
1 Bridge Street  
Wick  
KW1 4BU

**The Laurandy Centre**  
**(A company limited by guarantee)**

**Report of the Directors**  
**For the year ended 31<sup>st</sup> March 2017**

The trustees who served during the year were:

N C H Smith  
W N Fernie (Chairperson)  
Mrs L E Simpson  
P R C Macauslan  
Mrs M Allan

Update to Board as appointed during AGM in September 2016

Mr W N Fernie (Chairperson)  
Mrs M. Ross (Vice Chairperson)  
Mrs L E Simpson (Secretary)  
Mr P R C Macauslan (Treasurer)

**Structure, Governance and Management**

**Governing document**

The Laurandy Centre has been running for 20 years and was incorporated as a company on 18<sup>th</sup> January 2010 and is limited by guarantee.

**Directors**

Directors may be appointed by ordinary resolution or by the existing directors to fill a casual vacancy or as an additional director. The director's term of appointment is until the end of the AGM next following their appointment but they may be re-appointed at the AGM.

**Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Objectives and Activities**

The objectives of the Laurandy Centre are to provide Day Care for elderly people in need of support. Day support services are offered to elderly people in the community in order to encourage independence and live in their own homes. The centre aims to provide a friendly and flexible service where care needs will be met through social interaction as part of a planned day of activities including meals and personal care. Service delivery will be to maintain standards as laid down by the Care Inspectorate as part of National Care Standards to include full consultation with service users about all aspects of the care they receive at the day centre. Inspections are made every three years. Scottish Social Services Council code applies to all staff and members of the organisation.

**Significant activities**

The Laurandy Centre offers a flexible day care service for up to 20 older people daily in need of care to encourage independence and enable them to live in their own homes. The centre is open Monday to Friday.

This is achieved through staff knowledge and understanding of the values required to provide a high standard of care and staff receive the appropriate training to transfer the values into practice. The centre is registered with the Care Inspectorate and inspected using National Care Standards as the principles of care. Quality of outcomes are monitored and recorded.

The centre supports families by offering a day respite service. The organisation assists Health and Social Care to support older people in their community through the prevention of admissions to hospital settings and, where appropriate, in support of discharge plans. Referrals are needs assessed through health and social work.

**The Laurandy Centre**  
(A company limited by guarantee)

**Report of the Directors**  
**For the year ended 31<sup>st</sup> March 2017**

**Services Activities**

A comprehensive programme of social interaction is provided to focus on cognitive and physical functions. Nutritious meals are provided every day.

Provision of personal care tasks, liaising with health care staff where appropriate including personal hygiene; continence management; food and diet; problems with mobility; counselling and support; simple treatments; personal assistance.

The centre has adapted a mini-bus for transport arrangements for individuals attending the centre.

**ACHIEVEMENT AND PERFORMANCE**

**Stats End March 2017**

Available places 5200 Occupied places 4228

Emergency Admissions 26

Falls 31

Left service 17

New attendance 14

The main reasons for non-occupancy are health and hospital admissions.

When Individuals leave the service this opens vacancies which are not filled immediately due to the time allocated for assessing referrals.

**Care Inspectorate**

The Next inspection is not scheduled until September 2017.

**Students**

The Laurandy Centre continues to offer placements to students attending UHI for caring and pre – nursing courses. Four students have attended during the last year.

**Training**

Self-Directed Support

Community Pathways for Falls Prevention

Food Hygiene

Texture Modified diet masterclass

Oral health

Standards of care for dementia

Infection control, Breaking the chain

Social health care level 3

Social health care level 4

Moving and handling

**Holistic Support**

The centre is flexible in the support on offer which can be varied and complex depending on the individual. This relates to matters at home as well as the centre and the support of families.

Day support also includes an activity programme designed for stimulation both physically and cognitively with the outcome of maintaining individual ability.

**Stakeholders**

Health care staff support and work closely with the centre care staff very successfully. The centre is now a well-established community resource.

The recent survey presented to stakeholders has been positive and encouraging when comments were made about the professional and helpful support offered by the centre staff.

**The Laurandy Centre**  
**(A company limited by guarantee)**

**Report of the Directors**  
**For the year ended 31<sup>st</sup> March 2017**

**Networking**

The centre is a member of Scottish Care, Age Scotland, The Community Transport Association, The Third Sector Interface as well as local groups and is registered with the ICO under Data Protection. The Laurandy Centre has worked with many organisations for support and information for enhanced service delivery.

**Improvements**

The redesigned country kitchen room is proving to be a benefit for alternative person centre activities. This involved baking and craft work with smaller more dependent groups.

The room is also beneficial as a cosy corner for tea and a chat. It is used every day for a variety of activities. The room has turned out to be an essential facility when group planning is necessary to enable good outcomes for individuals with a variety of needs.

**Suggestions, good ideas and future plans**

NHS have approached the centre management with a proposal of taking over another service. This service is also day care which will be closing in the near future. Discussions are ongoing at this time.

All the facts have not been presented as yet. This would involve a TUPE transfer.

**Building and Maintenance**

The staff from SSE have voluntarily painted the outside of the building.

A new front door has been put in place but at this time there have been difficulties with the weight of the door. The manager is in consultation with the company.

The large lounge at Laurandy is under renovation at this time and other areas of the building are being painted.

**Funding Applications**

Funding for the exercise Support worker has been successful until December 2017.

A funding application has been forwarded to the Spirit of Caithness for activity materials.

**Activities**

Plant pots are going to be purchased to encourage a garden area outside the building. Several of the people who attend had been keen gardeners.

Caithness voices visit to record stories which make for a very interesting activity. The people involved are very skilled in interview techniques.

Visiting entertainment continues and includes local artists as well as entertainers from outwith Caithness. A pantomime attends twice a year.

Our approach to the activities on offer at the centre is to involve the community where possible. To achieve this two staff have been allocated to research and plan activities which may be available but will take some additional time to organise.

**Networking**

Sight and hearing care visit the centre on a regular basis to check hearing aids.

A private podiatrist attends when individuals can have a reduced rate. This was arranged following several inquiries from people who attend.

Oral health advisors have attended to give information about caring for oral health.

The mental health team and well as health and social care team are in regular contact.

New volunteers have been recruited.

The Board have recruited three new members. One has retired.

**The Laurandy Centre**  
**(A company limited by guarantee)**

**Report of the Directors**  
**For the year ended 31<sup>st</sup> March 2017**

**Statement of directors' responsibilities**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and charity law requires the directors to prepare financial statements 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 of the charity for that year. In preparing these financial statements, the directors are required to:-

Select suitable accounting policies and then apply them consistently,

Make judgements and estimates that are reasonable and prudent, and


Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006, 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.

This report was approved by the Board on

2017 and signed on its behalf by: -

W Fernie  
Director

  
28/8/17

**The Laurandy Centre**  
**(A company limited by guarantee)**

**Independent examiner's report to the directors on the unaudited financial statements of The Laurandy Centre**

I report on the financial statements of The Laurandy Centre for the year ended 31<sup>st</sup> March 2017 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard FRS102 (effective January 2016), under the historical cost convention and the accounting policies set out therein.

**Respective responsibilities of directors and independent examiner**

The charity's directors 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 directors 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 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 directors 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

- (i) 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, 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

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
David Govan

Date: 28 August 2017

Chartered Accountant  
Voluntary Action Locharaber  
An Drochaid  
Fort William PH33 6PH

**The Laurandy Centre**  
(A company limited by guarantee)

**Statement of financial activities (incorporating the income and expenditure account)**  
**For the year to 31<sup>st</sup> March 2017**

	Note	Unrestricted Funds £	Restricted funds £	Total funds £	2016 £
<b>Income</b>					
Donations	2	7,113	-	7,113	16,795
Activities for generating funds	3	-	9,451	9,451	80
Investment Income	4	-	205	205	44
Charitable activities – grants	5	-	163,988	163,988	160,882
Charitable activities - other	5	<u>1,894</u>	<u>29,964</u>	<u>31,858</u>	<u>29,186</u>
<b>Total Income</b>		<u>9,007</u>	<u>203,608</u>	<u>212,615</u>	<u>206,987</u>
<b>Expenditure</b>					
Charitable activities	6	-	186,076	186,076	161,664
Support costs	7	<u>-</u>	<u>28,372</u>	<u>28,372</u>	<u>45,029</u>
<b>Total resources expended</b>		-	214,448	214,448	206,693
Net income/ (expenditure) for year before transfers		9,007	(10,840)	(1,833)	294
Transfer between funds		<u>(14,392)</u>	<u>14,392</u>	<u>-</u>	<u>-</u>
<b>Net income/expenditure for the year</b>		<u>(5,385)</u>	<u>3,552</u>	<u>(1,833)</u>	<u>294</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>98,382</u>	<u>30,225</u>	<u>128,607</u>	<u>128,313</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>92,997</u>	<u>33,777</u>	<u>126,774</u>	<u>128,607</u>

The notes on pages 9 to 13 form part of these financial statements



**The Laurandy Centre**  
(A company limited by guarantee)

Company No SC371304

**Balance sheet as at 31<sup>st</sup> March 2017**

	Note	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible assets	12	41,500	46,677
<b>CURRENT ASSETS</b>			
Debtors	13	44	-
Cash in bank and in hand		<u>166,046</u>	<u>161,838</u>
		166,090	161,838
<b>CREDITORS</b>			
Amounts falling due within one year	14	<u>80,816</u>	<u>79,908</u>
<b>NET CURRENT ASSETS</b>		<u>85,274</u>	<u>81,930</u>
<b>NET ASSETS</b>		<u>126,774</u>	<u>128,607</u>
<b>Funds</b>			
Restricted funds	15	33,777	30,225
Unrestricted funds	16	<u>92,997</u>	<u>98,382</u>
<b>Total funds</b>		<u>126,774</u>	<u>128,607</u>

**Directors' statements required by Section 477 of the Companies Act 2006 for the period ended 31<sup>st</sup> March 2017**

In approving these financial statements as directors of the company we hereby confirm:

- that for the year ending 31<sup>st</sup> March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31<sup>st</sup> March 2017.
- that we acknowledge our responsibilities for:
  - ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act
  - preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company and in which the methods and principles in the Charities SORP and all applicable UK accounting standards have been followed

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard FRS102 (effective January 2016)

W Fernie  
Director

Date 28/3/17 2017

The notes on pages 9 to 13 form part of these financial statements

**The Laurandy Centre**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**For the year ended 31<sup>st</sup> March 2017**

**1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**1.1 Basis of Accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard FRS102 (effective January 2016), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in July 2014 and the Companies Act 2006

**1.2 Income recognition policies**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: -

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

**1.3 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

**1.4 Fund Accounting**

Unrestricted funds are those available to use at the discretion of the Directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

**1.5 Tangible Fixed Assets**

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

Land & Buildings	10% Straight Line
Fixtures & Fittings	25% Reducing Balance

**The Laurandy Centre**  
(A company limited by guarantee)

**Notes to financial statements**  
**For the year ended 31<sup>st</sup> March 2017**

**2 Incoming resources from Voluntary Income**

	Unrestricted Funds £	2017 Restricted Funds £	2017 Total Funds £	2016 Total Funds £
Gift Aid	1,573	-	1,573	2,377
The Highland Council	-	-	-	3,000
General donations	<u>5,540</u>	<u>-</u>	<u>5,540</u>	<u>11,418</u>
	<u>7,113</u>	<u>-</u>	<u>7,113</u>	<u>16,795</u>

**3 Activities for generating funds**

	Unrestricted Funds £	Restricted Funds £	2017 Total Funds £	2016 Total Funds £
Fundraising events	<u>-</u>	<u>9,451</u>	<u>9,451</u>	<u>80</u>
	<u>-</u>	<u>9,451</u>	<u>9,451</u>	<u>80</u>

**4 Investment Income**

	Unrestricted Funds £	Restricted Funds £	2017 Total Funds £	2016 Total Funds £
Interest receivable	<u>-</u>	<u>205</u>	<u>205</u>	<u>44</u>

**5 Incoming resources from charitable activities**

	Unrestricted Funds £	2017 Restricted Funds £	2017 Total Funds £	2016 Total Funds £
<b>Grants:</b>				
NHS Contract	-	159,068	159,068	160,882
Highland Third Sector Community Self-Management Development Fund	<u>-</u>	<u>4,920</u>	<u>4,920</u>	<u>-</u>
	<u>-</u>	<u>163,988</u>	<u>163,988</u>	<u>160,882</u>
<b>Other:</b>				
Daily and care charges	-	28,696	28,696	25,581
Fuel Duty Rebate	1,894	-	1,894	1,905
Other	<u>-</u>	<u>1,268</u>	<u>1,268</u>	<u>1,700</u>
	<u>1,894</u>	<u>29,964</u>	<u>31,858</u>	<u>29,186</u>
<b>Total</b>	<u>1,894</u>	<u>193,952</u>	<u>195,846</u>	<u>190,068</u>

**The Laurandy Centre**  
(A company limited by guarantee)

**Notes to financial statements**  
**For the year ended 31<sup>st</sup> March 2017**

**6 Total resources expended**

	Unrestricted Funds £	Restricted Funds £	2017 Total Funds £	2016 Total Funds £
Cost of Charitable Activities:	<u>-</u>	<u>186,076</u>	<u>186,076</u>	<u>161,664</u>

**7 Support costs**

	Unrestricted Funds £	Restricted Funds £	2017 Total Funds £	2016 Total Funds £
Independent Examination	-	480	480	450
Trustees remuneration	-	15,378	15,378	30,740
NI on Trustees remuneration	-	1,560	1,560	3,120
Depreciation	<u>-</u>	<u>10,954</u>	<u>10,954</u>	<u>10,646</u>
	<u>-</u>	<u>28,372</u>	<u>28,372</u>	<u>45,029</u>

**9 Trustees' remuneration and benefits**

	Unrestricted Funds £	Restricted Funds £	2017 Total Funds £	2016 Total Funds £
Trustees' salaries	-	15,378	15,378	30,740
Trustees' social security	<u>-</u>	<u>1,560</u>	<u>1,560</u>	<u>3,120</u>
	<u>-</u>	<u>16,938</u>	<u>16,938</u>	<u>33,860</u>

The remuneration shown above was paid to the manager of The Laurandy Centre who was also an unpaid Director until her resignation on 10/10/16.

**10 Employees**

Employment costs:	2017 £	2016 £
Gross salaries	<u>163,833</u>	<u>159,551</u>
	<u>163,833</u>	<u>159,551</u>

**The Laurandy Centre**  
(A company limited by guarantee)

**Notes to financial statements**  
**For the year ended 31<sup>st</sup> March 2017**

**11 Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly there is no taxation charge in these accounts.

**12 Tangible Fixed Assets**

	Property £	Fixtures & Fittings £	Total £
<b>COST</b>			
At 31 <sup>st</sup> March 2016	71,980	44,013	115,993
Additions	<u>-</u>	<u>5,777</u>	<u>5,777</u>
At 31 <sup>st</sup> March 2017	<u>71,980</u>	<u>49,790</u>	<u>121,770</u>
<b>DEPRECIATION</b>			
At 31 <sup>st</sup> March 2016	34,551	34,765	69,316
Charge for year	<u>7,198</u>	<u>3,756</u>	<u>10,954</u>
At 31 <sup>st</sup> March 2017	<u>41,749</u>	<u>38,521</u>	<u>80,270</u>
<b>NET BOOK VALUE</b>			
At 31 <sup>st</sup> March 2017	<u>30,231</u>	<u>11,269</u>	<u>41,500</u>
At 31 <sup>st</sup> March 2016	<u>37,429</u>	<u>9,248</u>	<u>46,677</u>

**13 Debtors**

Amounts falling due within one year:

	2017 £	2016 £
Prepayments	44	-
Other debtors	<u>-</u>	<u>-</u>
	<u>44</u>	<u>-</u>

**14 Creditors**

Amounts falling due within one year:

	2017 £	2016 £
Sundry creditors	-	-
Accruals and deferred income	80,816	79,908
Social Security and other taxes	<u>-</u>	<u>-</u>
	<u>80,816</u>	<u>79,908</u>

**The Laurandy Centre**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**For the year ended 31<sup>st</sup> March 2017**

**15 Restricted Funds**

	At 31 <sup>st</sup> March 2016 £	Incoming £	Outgoing £	Transfers £	At 31 <sup>st</sup> March 2017 £
Day Care Activities	(2,764)	202,340	(213,968)	14,392	-
Renovation	27,699	-	-	-	27,699
Senior Citizens Treat	<u>5,290</u>	<u>1,268</u>	<u>(480)</u>	<u>-</u>	<u>6,078</u>
Total	<u>30,225</u>	<u>203,608</u>	<u>(214,448)</u>	<u>14,392</u>	<u>33,777</u>

**16 Unrestricted Funds**

	At 31 <sup>st</sup> March 2016 £	Incoming £	Outgoing £	Transfers £	At 31 <sup>st</sup> March 2017 £
Unrestricted Funds	<u>98,382</u>	<u>9,007</u>	<u>-</u>	<u>(14,392)</u>	<u>92,997</u>
Total	<u>98,382</u>	<u>9,007</u>	<u>-</u>	<u>(14,392)</u>	<u>92,997</u>

**17 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	-	41,500	41,500
Current assets	92,997	73,093	166,090
Current liabilities	<u>-</u>	<u>(80,816)</u>	<u>(80,816)</u>
	<u>92,997</u>	<u>33,777</u>	<u>126,774</u>

**18 Company limited by guarantee**

The Laurandy Centre is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**19 Directors' expenses**

No Directors were reimbursed for expenses-during the year. (2016 – Nil)