

THE LAURANDY CENTRE

DIRECTORS REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2019

CHARITY NUMBER SC000156

COMPANY NUMBER SC371304



The Laurandy Centre

Charity Information

Charity Name

The Laurandy Centre

Charity Number

SC000156

Company Registration Number

SC371304

Registered Office

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

Directors

W N Fernie
L E Simpson
P R C Macauslan
M Ross

Independent Examiner

James Cameron
Chartered Accountant
7 Poles Road
Dornoch
IV25 3HP

Bank

Royal Bank of Scotland
11 Orlrig Street
Thurso
KW14 7BL

The Laurandy Centre

Trustees' Annual Report for the year ended 31 March 2019

The Trustees present their Report and Accounts for the year ended 31 March 2019, which also comprises the Directors' Report required by the Companies Act 2006.

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR).

Structure, Governance and Management

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

The methods used to recruit and appoint new charity trustees are identified in the Memorandum and Articles of Association.

The company was registered as a charity on 5 July 1985 and became incorporated on 18 January 2010 as a company limited by guarantee. Trustees are also members of the management committee, the latter body being responsible for the day to day running of the company.

Reference and administrative details

The name of the charity is The Laurandy Centre. Its Charity Number is SC000156 and Company Number is SC371304.

The trustees who served as a trustee in the reporting period were as shown below:

W N Fernie
L E Simpson
P R C Macauslan
M Ross

Objectives and activities of the Charity

The company has been formed to promote the relief of the elderly, the sick and the disabled within Wick and East Caithness in any manner which is now or hereafter deemed by law to be charitable but in particular by the provision of a day care centre.

The Laurandy Centre

Trustees' Annual Report for the year ended 31 March 2019 (Cont.)

Achievements and Performance

Statistics for the 6 months ended 31 March 2019

Places: Available - 3120 Allocated - 2813 Occupied - 2554

Emergency Admissions 9

Falls 16

Left service 6

New attendance 10

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 Care Inspectorate inspection during March 2019 graded The Laurandy Centre at Grade 6 Excellent for Focus Area Care and Support and Grade 6 Excellent for Leadership and Management.

Students

The Laurandy Centre continues to offer placements to students attending UHI for caring and pre-nursing courses. One person has completed level 2 Health and Social Care as a placement student during this financial year.

Training

Food Hygiene

Infection control eLearning module

Fire extinguisher use

Fire safety awareness

Hand Hygiene eLearning module

Health and safety awareness eLearning

Manual Handling eLearning

Moving and Handling Trainer

Social services and healthcare level 2

Social services and healthcare level 3

Caring for people with dementia module

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.

The group planning for the best outcomes continues each day to include a person centred approach. This involves accessing resources locally and also using local health support services within both statutory and third sector.

The Laurandy Centre

Trustees' Annual Report for the year ended 31 March 2019 (Cont.)

Achievements and Performance (Cont.)

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.

District nurses, podiatry, GPs, Psychiatrists for Older Adults, mental health nurses, Sight and Hearing all attend the Centre as part of the care of individuals.

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. Citation are now commissioned to provide Health and Safety as well as HR support to the Centre.

James Cameron CA, Cameron Consulting (Scotland) Ltd, has now taken over the accounting and processing of monthly wages.

Improvements

The lounge furniture has been replaced to enhance the space in the large lounge area. This involved a large sum of money for the new couches and chairs. This was paid for from charity donations.

Suggestions, good ideas and future plans

The recruitment of a replacement manager. The retirement process for the manager is proving to be a time consuming process with many considerations.

The Centre is considering the purchase of a vehicle to enable improved support for individual activities.

The office facilities are to be decorated.

The kitchen flooring replaced.

Consideration for continued replacement of windows. The large lounge area has been completed.

Building and Maintenance

- a) Replacement windows in the lounge.
- b) Second replacement door now much lighter in weight and appropriately accessible.
- c) Dishwasher service and repairs.
- d) Fire extinguishers serviced.
- e) Wheelchair Care service to hoist.
- f) Emergency lighting service.
- g) Intruder alarm service.
- h) Hairdresser area renovated.
- i) Pest control alerted for evidence of mice in attic. In attendance. To be checked every six months.
- j) Health and Safety audit carried out, we are awaiting report.
- k) Boilers serviced with gas installation pipework and passed.

The Laurandy Centre

Trustees' Annual Report for the year ended 31 March 2019 (Cont.)

Funding

The community continue to support Laurandy Centre with various donations.

This year large donations have been received from:

G & A Barnie's raised £1000 from staff donations and also Elise Lyall School of Dancing who ran their annual concert on our behalf raising £3199.

The future charging amount is set to increase to £7.50 for 1 day. £10 for 2 days and £15 for three days or more. This money will be repaid to NHS Highland.

This will take effect from April 1st 2019.

Activities

Activities are robust and varied at the Centre. The planning involved is intense and staff record detailed feedback from those in attendance. This can be passed to families during the review process.

Financial Review & Reserves Policy

The financial position at the end of the year is total income of £309,148 and total expenditure of £308,546 resulting in a surplus of £602 in the year.

Our Reserves Policy is to ensure we hold enough funds to cover at least 6 months unrestricted net expenditure. At the end of the year we had £121,287 in unrestricted reserves which comfortably complies with this policy.

The trustees therefore do not have any uncertainties about the charity's ability to continue as a going concern.

The Laurandy Centre

Trustees' Annual Report for the year ended 31 March 2019 (Cont.)

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Small company provisions

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

This report was approved by the board of trustees on 21 November 2019.



William Fernie
Chairperson

The Laurandy Centre

Independent Examiner's Report To The Trustees of The Laurandy Centre

I report on the accounts for the year ended 31 March 2019 which are set out on pages 8 to 16. These financial statements have been prepared in accordance with the Financial Reporting Standards 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 trustees are responsible for the preparation of the accounts in accordance with the terms the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

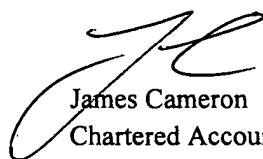
Independent examiner's statement

In the course of my examination of the accounts for the year ended 31 March 2019 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 comply with Regulation 9 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.



James Cameron
Chartered Accountant
7 Poles Road
Dornoch
IV25 3HP

Date: 28 November 2019

The Laurandy Centre

Statement of Financial Activities for the year ended 31 March 2019

		Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	1	9,285	3,847	13,132	5,842
Charitable activities for generating funds	2	3,381	37,608	40,989	38,836
Charitable activities - grants	3	-	254,284	254,284	247,566
Other trading activities	4	600	-	600	1,145
Investment income	5	143	-	143	232
Total income		13,409	295,739	309,148	293,621
Expenditure on:					
Raising funds					
Charitable activities	6	-	304,373	304,373	293,364
Other - support activities	7	-	4,173	4,173	908
Total expenditure		-	308,546	308,546	294,272
Net income/(expenditure) before gains and losses on investments		13,409	(12,807)	602	(651)
Net gains/losses on investments		-	-	-	-
Net income/(expenditure)		13,409	(12,807)	602	(651)
Transfer between funds	13	16,714	(16,714)	-	-
Net movement in funds		30,123	(29,521)	602	(651)
Reconciliation of funds:					
Total funds brought forward		91,164	34,959	126,123	126,774
Total Funds carried forward		121,287	5,438	126,725	126,123

The Laurandy Centre

Balance Sheet as at 31 March 2019

	Notes	2019 £	2018 £
Fixed Assets	9		
Freehold property		15,835	23,033
Fixtures & Fittings		6,338	8,451
		<u>22,173</u>	<u>31,484</u>
Current Assets			
Stock in hand	10	-	-
Debtors	11	1,107	-
Cash at bank		107,483	98,896
		<u>108,590</u>	<u>98,896</u>
Current Liabilities			
Trade creditors & accruals	12	4,038	4,257
		<u>126,725</u>	<u>126,123</u>
Net Assets			
		<u>126,725</u>	<u>126,123</u>
Funds	13		
Restricted funds		5,438	34,959
Unrestricted funds		121,287	91,164
		<u>126,725</u>	<u>126,123</u>
Total charity funds		<u>126,725</u>	<u>126,123</u>


The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


William Fernie
Chairperson

Date: 21 November 2019

The Laurandy Centre

Notes forming part of the financial statements for the year ended 31 March 2019

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

The charity is a public benefit entity.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention.

Assets and liabilities are initially recognised at historical cost or transaction valued unless otherwise stated.

Fund accounting

Funds are classified as either restricted, designated or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Designated funds are a portion of the unrestricted funds which have been set aside for a particular purpose by the trustees.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

All grants, donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

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.

The Laurandy Centre

Notes forming part of the financial statements for the year ended 31 March 2019

Accounting Policies (continued)

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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:

Leasehold property	10% straight line
Fixtures & Fittings	25% reducing balance

Government Grants

Government grants in respect of capital expenditure are credited to a defined income account and are released to the statement of financial activities over the expected useful life of the relevant assets.

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

The Laurandy Centre

Notes forming part of the financial statements for the year ended 31 March 2019

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<u>1 - Donations and legacies</u>				
General donations	9,285	3,847	13,132	5,842
	<u>9,285</u>	<u>3,847</u>	<u>13,132</u>	<u>5,842</u>
<u>2 - Charitable activities for generating funds</u>				
Daily and care charges	-	37,608	37,608	31,844
Fuel Duty Rebate	1,876	-	1,876	1,864
Gift Aid	1,505	-	1,505	1,428
Other	-	-	-	3,700
	<u>3,381</u>	<u>37,608</u>	<u>40,989</u>	<u>38,836</u>
<u>3 - Charitable activities - grants</u>				
NHS Contract	-	254,284	254,284	245,566
Self- Management Development Fund	-	-	-	2,000
	<u>-</u>	<u>254,284</u>	<u>254,284</u>	<u>247,566</u>
<u>4 - Income from other trading activities</u>				
Income from fundraising events	600	-	600	1,145
	<u>600</u>	<u>-</u>	<u>600</u>	<u>1,145</u>
<u>5 - Investment income</u>				
Bank and deposit interest	143	-	143	232
	<u>143</u>	<u>-</u>	<u>143</u>	<u>232</u>

The Laurandy Centre

Notes forming part of the financial statements for the year ended 31 March 2019

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
6 - Expenditure and Charitable activities				
Employee costs	-	235,274	235,274	226,525
Transport	-	3,036	3,036	3,065
Minibus lease	-	8,632	8,632	8,632
Rates & water charges	-	1,225	1,225	949
Insurance	-	2,551	2,551	1,845
Light & heat	-	7,795	7,795	5,242
Telephone, internet & IT	-	1,833	1,833	756
Postage & stationery	-	613	613	882
Advertising	-	251	251	132
Sundries	-	1,397	1,397	1,773
Daycare food and meals	-	1,733	1,733	1,304
Daycare healthcare	-	943	943	-
Cleaning	-	2,327	2,327	8,163
Social outings & activities	-	934	934	115
Staff training	-	2,801	2,801	2,277
Fees and subscriptions	-	2,217	2,217	639
Senior Citizens treat	-	449	449	1,000
Centre expenses	-	2,389	2,389	1,681
Repairs & renewals	-	18,077	18,077	18,150
Bank charges	-	585	585	219
Depreciation	-	9,311	9,311	10,015
	-	304,373	304,373	293,364
7 - Expenditure for other costs - Support costs				
Independent examination	-	1,210	1,210	450
Legal & professional fees	-	2,963	2,963	458
Accounting services	-	-	-	-
	-	4,173	4,173	908
8 - Employees				
Employment costs:				
Wages & salaries	-	222,229	222,229	215,178
Social security costs	-	10,911	10,911	9,981
Employer's pension contribution	-	2,134	2,134	1,366
	-	235,274	235,274	226,525
Average number of staff employed			19	19

The Laurandy Centre

Notes forming part of the financial statements for the year ended 31 March 2019

8 - Employees (Cont.)

No trustees or persons connected with them received any remuneration from the charity.

The key management personnel of the company include the directors and the Centre Manager.

The total employee benefit of the key management personnel are £37,000 (2018: £39,852)

9 - Tangible Fixed Assets

	Leasehold Property	Fixtures & fittings	Total
	£	£	£
Cost			
As at 1 April 2018	71,980	49,790	121,770
Additions	-	-	-
Disposals	-	-	-
As at 31 March 2019	<u>71,980</u>	<u>49,790</u>	<u>121,770</u>
Depreciation			
As at 1 April 2018	48,947	41,339	90,286
Charge for year	7,198	2,113	9,311
On disposals	-	-	-
As at 31 March 2019	<u>56,145</u>	<u>43,452</u>	<u>99,597</u>
NBV at 31 March 2019	<u>15,835</u>	<u>6,338</u>	<u>22,173</u>
NBV at 31 March 2018	<u>23,033</u>	<u>8,451</u>	<u>31,484</u>

10 - Stocks

The accounting policy adopted in measuring the value of stocks was the lower of cost or net realisable value. The carrying value of stocks was £nil (2018 - £nil).

	2019	2018
	£	£
<u>11 - Debtors</u>		
Prepayments & accrued income	1,107	-
	<u>1,107</u>	<u>-</u>
<u>12 - Creditors</u>		
Accruals & deferred income	1,140	480
Social security	2,898	3,777
	<u>4,038</u>	<u>4,257</u>

The Laurandy Centre

Notes forming part of the financial statements for the year ended 31 March 2019

13 - Movement in Funds

	As at 1 April 18	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 19
	£	£	£	£	£
Unrestricted funds					
General funds	91,164	13,409	-	16,714	121,287
	<u>91,164</u>	<u>13,409</u>	<u>-</u>	<u>16,714</u>	<u>121,287</u>
Restricted funds					
Day Care Activities	-	294,892	(308,097)	13,205	-
Spirit of Caithness	15	-	-	(15)	-
Renovation	27,699	-	-	(27,699)	-
Senior Citizens Treat	7,245	847	(449)	(2,205)	5,438
	<u>34,959</u>	<u>295,739</u>	<u>(308,546)</u>	<u>(16,714)</u>	<u>5,438</u>
Total funds	<u>126,123</u>	<u>309,148</u>	<u>(308,546)</u>	<u>-</u>	<u>126,725</u>

Purposes of Restricted Funds

Day Care Activities Fund is for the provision of daily activities for our users.

Spirit of Caithness was for activity materials and for funding exercise support worker.

Renovation Fund was to provide for any improvements to the building.

Senior Citizens Treat Fund is to provide an annual event for senior citizens in the area.

The Laurandy Centre

Notes forming part of the financial statements for the year ended 31 March 2019

14 - Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed assets	22,173	-	22,173
Current assets	99,114	9,476	108,590
Current liabilities	-	(4,038)	(4,038)
	<u>121,287</u>	<u>5,438</u>	<u>126,725</u>

15 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.

16 Directors' expenses

No directors were reimbursed for expenses incurred during the year (2018 - £nil).

17 Volunteers

The Laurandy Centre is fortunate in having a number of enthusiastic and hard working volunteers. The Trustees would like to record their thanks to all volunteers who dedicate a significant amount of time for no remuneration to the charity.

18 Related Party Transactions

There were no related party transactions during the year or the prior year.

19 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

20 Control

The company is controlled by the Trustees.