



THE LAURANDY CENTRE

DIRECTORS REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2021

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
P R C Macauslan
M Ross

Independent Examiner

James Cameron
Chartered Accountant
7 Poles Road
Dornoch
IV25 3HP

Bank

Royal Bank of Scotland
11 Orlig Street
Thurso
KW14 7BL

The Laurandy Centre

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021, 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 (Resigned 13 October 2020)

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 centre supports with a variety of health and social care issues through staff monitoring of health. This may involve consultation with other health and wellbeing services on a daily basis. The centre actively signposts to other appropriate health and community care support options. This can assist in the prevention of deteriorating health.

Improve issues around the home.

Support the family.

Our daily support can assist in the prevention of hospital admission.

Referrals shall be needs assessed prior to attending by NHS staff.

The Laurandy Centre

Trustees' Annual Report for the year ended 31 March 2021 (Cont.)

Achievements and Performance

Statistics for the 6 months ended 31 March 2021

Due to the COVID 19 pandemic the centre closed for attendance in March 2020.

The staff began home social visits during 2020.

The staff averaged 29 home visits weekly.

The staff also made daily phone calls and emergency check in visits.

The total individuals receiving the variation in service support for the year ending March 31st 2021 was 37.

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.

The Inspections are scheduled for every three years.

The Care Inspector was readily available to answer questions during the alternative running of the service.

The re-opening plans were confirmed as comprehensive by the care inspectorate and the NHS lead for social care and the centre is scheduled for reopening in May 2021.

Students

The Laurandy Centre continues to offer placements to students attending UHI for caring and pre-nursing courses.

Training

Personal Protective Equipment	RIDDOR
Adult Support and Protection	Risk Assessment Awareness
Assisting care at home staff to self-test for COVID-19 using a Lateral Flow Device	Sharps Awareness
Basic Food Safety Awareness	Social services and healthcare level 2
Bullying and Harassment in the workplace	Social services and healthcare level 3
Caring for people with dementia module	Social services and healthcare level 4
Coronavirus COVID 19	Social Distancing- COVID 19
COSHH Awareness for Employees	Social Home Visit Guidelines
COSHH Awareness for those responsible	SSSC eLearning Duty of Candour
COVID 19 Diagnostic Swabbing	SSSC Open Badges
COVID 19 Risk Assessments	Stress in the Workplace
Dementia Module	Working at Heights
Display Screen Equipment	Violence
Environmental Awareness for Managers	Manual Handling ELearning
Fire extinguisher use	Infection control
Fire Marshal training	Information Security
Fire safety Awareness	Ladders and Stepladders
General Data Protection Regulations	Leadership and Management
Hand Hygiene for care	Legal Obligations as an employer
Health and safety awareness	Legionella and Legionnaires awareness
Lone Working	

The Laurandy Centre

Trustees' Annual Report for the year ended 31 March 2021 (Cont.)

Achievements and Performance (Cont.)

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.

Stakeholders

The centre admin was in regular contact with our NHS contracts department on a fortnightly basis with updates on the health of those being supported.

Additional costs such as staff travel for home visiting was reimbursed under the COVID relief grant scheme operated by NHS.

Networking

Webinars were held on a regular basis with the NHS team for day care with updates on the current situation within Highland.

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, is the Accountant for Laurandy Centre.

Repairs, renewals and improvements

The centre being closed allowed the manager to organise repairs and improvements more easily.

This was put in place when tradesmen could safely attend.

Completed:

Stand Aid serviced	New flooring in corridor, dining room and small care office.
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Intruder alarm serviced.	Toilet areas redecorated
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New minibus	Main office, small care office redecorated
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Fixed mains Inspection completed.	New blinds X8
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Lo emergency Inspected.	Purchase of hot holding trolley
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Fire extinguishers serviced	Purchase of individual tables
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Gas boiler serviced

External handrails at front of building have been replaced and painted.

Fire Detection and Fire Alarm System Inspection completed.

Health and safety audit report. Updates to highlighted issues completed.

New internal doors throughout the building.

PAT Testing completed.

The Laurandy Centre

Trustees' Annual Report for the year ended 31 March 2021 (Cont.)

Future planning

Margaret Allan the manager for 25 years has now retired as the manager. Mrs Allan was pivotal in the development of the service as the first manager in 1996. Meantime she maintains an advisory role to support the new manager Tracy Mackay. This new role will be for a few hours each week.

Tracy Mackay has many years' experience of working at the day centre. The board of directors wish her luck with her continued training and her new management role.

The directors wish to acknowledge the contribution by Margaret Allan as she overcame many operational and funding issues to bring the service up to its current high standard of service delivery.

The main aim at this time is to get back to normal operations with all the safety infection control procedures now in place.

Funding

The Laurandy board would like to thank the BP Lomond platform staff for undertaking a sponsored bike run to raise funds for the day centre. The centre was nominated by William Gunn since his grandmother had attended for care. Due to the pandemic the centre representatives were unable to attend the invitation about the event in Aberdeen. The Laurandy was a winning recipient for funding from the event. The manager produced a video which was shown during this occasion.

The total donation received was £21,273.54.

The cyclists made alternative plans for their bike runs and sponsors donated generously to the Virgin Just Giving page. The BP platform match funded the donations.

Yet again the centre has been supported well by the community with donations.

Activities

The alternative service of home visiting has been extremely successful. The manager and directors would like to thank the staff for their commitment and enthusiasm in providing this excellent support when individuals were struggling without the day attendance to the centre.

The staff spent many hours preparing activity materials for taking into the homes of those requiring friendship as well as fun and stimulation.

The activities were all varied including quizzes and exercises as well as food parcels and baking. The local school children drew pictures and they were coloured in during home visits. These are just a few examples of the many hours spent on very essential interaction for the wellbeing of vulnerable older people.

Many positive comments and thanks came from both family and individuals.

Financial Review & Reserves Policy

The financial position at the end of the year is total income of £333,391 (2020 - £334,766) and total expenditure of £338,482 (2020 - £336,288) resulting in a deficit of £5,091 (2020 - deficit £1,522) 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 £115,178 (2020 - £119,212) 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 2021 (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



William Hernie
Chairperson

28/9/21

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 2021 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 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.

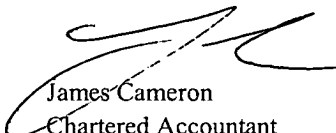
Independent examiner's statement

In the course of my examination of the accounts for the year ended 31 March 2021 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: 30 September 2021

The Laurandy Centre

Statement of Financial Activities for the year ended 31 March 2021

		Unrestricted Funds Note £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	1	24,665	16	24,681	13,835
Charitable activities for generating funds	2	4,126	-	4,126	45,907
Charitable activities - grants	3	10,000	292,974	302,974	273,791
Other trading activities	4	1,575	-	1,575	1,048
Investment income	5	35	-	35	185
Total income		40,401	292,990	333,391	334,766
Expenditure on:					
Raising funds					
Charitable activities	6	-	333,607	333,607	331,137
Other - support activities	7	-	4,875	4,875	5,151
Total expenditure		-	338,482	338,482	336,288
Net income/(expenditure) before gains and losses on investments		40,401	(45,492)	(5,091)	(1,522)
Net gains/losses on investments		-	-	-	-
Net income/(expenditure)		40,401	(45,492)	(5,091)	(1,522)
Transfer between funds	13	(44,435)	44,435	-	-
Net movement in funds		(4,034)	(1,057)	(5,091)	(1,522)
Reconciliation of funds:					
Total funds brought forward		119,212	5,991	125,203	126,725
Total Funds carried forward		115,178	4,934	120,112	125,203

The Laurandy Centre

Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed Assets	9		
Freehold property		1,439	8,637
Fixtures & Fittings		11,546	10,207
		<u>12,985</u>	<u>18,844</u>
Current Assets			
Stock in hand	10	-	-
Debtors	11	15,512	5,809
Cash at bank		94,770	106,888
		<u>110,282</u>	<u>112,697</u>
Current Liabilities			
Trade creditors & accruals	12	3,155	6,338
		<u>120,112</u>	<u>125,203</u>
Net Assets			
		<u>120,112</u>	<u>125,203</u>
Funds	13		
Restricted funds		4,934	5,991
Unrestricted funds		115,178	119,212
		<u>120,112</u>	<u>125,203</u>
Total charity funds		<u>120,112</u>	<u>125,203</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: 28/9/21

The Laurandy Centre

Notes forming part of the financial statements for the year ended 31 March 2021

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 2021

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 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<u>1 - Donations and legacies</u>				
General donations	24,665	16	24,681	13,835
	<u>24,665</u>	<u>16</u>	<u>24,681</u>	<u>13,835</u>
<u>2 - Charitable activities for generating funds</u>				
Daily and care charges	-	-	-	41,617
Fuel Duty Rebate	1,980	-	1,980	2,884
Gift Aid	2,146	-	2,146	1,406
	<u>4,126</u>	<u>-</u>	<u>4,126</u>	<u>45,907</u>
<u>3 - Charitable activities - grants</u>				
NHS Contract	-	282,826	282,826	273,791
NHS Covid grants	-	10,148	10,148	-
Highland Council Covid grant	10,000	-	10,000	-
	<u>10,000</u>	<u>292,974</u>	<u>302,974</u>	<u>273,791</u>
<u>4 - Income from other trading activities</u>				
Income from fundraising events	1,575	-	1,575	1,048
	<u>1,575</u>	<u>-</u>	<u>1,575</u>	<u>1,048</u>
<u>5 - Investment income</u>				
Bank and deposit interest	35	-	35	185
	<u>35</u>	<u>-</u>	<u>35</u>	<u>185</u>

The Laurandy Centre

Notes forming part of the financial statements for the year ended 31 March 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<u>6 - Expenditure and Charitable activities</u>				
Employee costs	-	258,307	258,307	247,064
NHS payments	-	-	-	20,060
Transport	-	10,487	10,487	8,377
Minibus lease	-	8,632	8,632	8,632
Rates & water charges	-	827	827	1,011
Insurance	-	2,379	2,379	610
Light & heat	-	5,515	5,515	6,553
Telephone, internet & IT	-	753	753	804
Postage & stationery	-	863	863	1,205
Advertising	-	60	60	1,876
Sundries	-	408	408	592
Day-care food and meals	-	40	40	1,870
Day-care healthcare	-	-	-	1,434
Cleaning & infection control	-	1,495	1,495	2,811
Social outings & activities	-	738	738	1,448
Staff training	-	2,711	2,711	3,381
Fees and subscriptions	-	2,673	2,673	2,785
Senior Citizens treat/expenses	-	1,073	1,073	409
Centre expenses	-	716	716	1,047
Repairs & renewals	-	24,650	24,650	7,939
Bank charges	-	234	234	628
Depreciation	-	11,046	11,046	10,601
	<u>-</u>	<u>333,607</u>	<u>333,607</u>	<u>331,137</u>
<u>7 - Expenditure for other costs - Support costs</u>				
Independent examination	-	1,140	1,140	1,140
Legal & professional fees	-	3,219	3,219	3,171
Accounting services	-	516	516	840
	<u>-</u>	<u>4,875</u>	<u>4,875</u>	<u>5,151</u>
<u>8 - Employees</u>				
Employment costs:				
Wages & salaries	-	242,648	242,648	232,648
Social security costs	-	12,098	12,098	11,414
Employer's pension contribution	-	3,561	3,561	3,002
	<u>-</u>	<u>258,307</u>	<u>258,307</u>	<u>247,064</u>
Average number of staff employed			<u>13</u>	<u>20</u>

The Laurandy Centre

Notes forming part of the financial statements for the year ended 31 March 2021

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 £31,527 (2020: £35,051)

9 - Tangible Fixed Assets

	Leasehold Property	Fixtures & fittings	Total
	£	£	£
Cost			
As at 1 April 2020	71,980	57,062	129,042
Additions	-	5,187	5,187
Disposals	-	-	-
As at 31 March 2021	<u>71,980</u>	<u>62,249</u>	<u>134,229</u>
Depreciation			
As at 1 April 2020	63,343	46,855	110,198
Charge for year	7,198	3,848	11,046
On disposals	-	-	-
As at 31 March 2021	<u>70,541</u>	<u>50,703</u>	<u>121,244</u>
NBV at 31 March 2021	<u>1,439</u>	<u>11,546</u>	<u>12,985</u>
NBV at 31 March 2020	<u>8,637</u>	<u>10,207</u>	<u>18,844</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 (2020 - £nil).

	2021	2020
	£	£
11 - Debtors		
Prepayments & accrued income	15,512	5,809
	<u>15,512</u>	<u>5,809</u>
12 - Creditors		
Trade creditors	677	222
Accruals & deferred income	2,478	6,116
	<u>3,155</u>	<u>6,338</u>

The Laurandy Centre

Notes forming part of the financial statements for the year ended 31 March 2021

13 - Movement in Funds

	As at 1 April 20	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 21
	£	£	£	£	£
Unrestricted funds					
General funds	119,212	40,401	-	(44,435)	115,178
	<u>119,212</u>	<u>40,401</u>	<u>-</u>	<u>(44,435)</u>	<u>115,178</u>
Restricted funds					
Day Care Activities	-	292,974	(337,409)	44,435	-
Senior Citizens Treat	5,991	16	(1,073)	-	4,934
	<u>5,991</u>	<u>292,990</u>	<u>(338,482)</u>	<u>44,435</u>	<u>4,934</u>
Total funds	<u>125,203</u>	<u>333,391</u>	<u>(338,482)</u>	<u>-</u>	<u>120,112</u>

Purposes of Restricted Funds

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

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 2021

14 - Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed assets	12,985	-	12,985
Current assets	102,193	8,089	110,282
Current liabilities	-	(3,155)	(3,155)
	<u>115,178</u>	<u>4,934</u>	<u>120,112</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 (2020 - £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.