

BRAID HOUSE DAY CENTRE LTD
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

Registered number: SC 120813

Charity number SC012574

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BRAID HOUSE DAY CENTRE LTD
DIRECTORS REPORT
REFERENCE AND ADMINISTRATIVE INFORMATION

31st March 2016

COMPANY NUMBER	SC 120813
CHARITY NUMBER	SCO12574
DIRECTORS	Mrs C Law (chairperson) Mrs H Whyte Mr J Campbell (vice chairperson) Mr W T Kelly (treasurer) (resigned 17/08/2015) Mrs R Quipp (appointed 03/11/2014) Mr A Scott (appointed 27/07/2015)
SECRETARY	Mrs H Whyte
REGISTERED OFFICE	Labrador Avenue, Howden, Livingston EH54 6BU
BANKERS	Bank of Scotland, Almondvale South, Livingston EH54 6SN
INDEPENDENT EXAMINER	Brian Maloney, F.C.C.A., 15a West End, West Calder EH55 8EH
MANAGER	Anne Forrester, Labrador Avenue, Howden, Livingston EH54 6BU.

BRAID HOUSE DAY CENTRE LTD
DIRECTORS' REPORT
For the year ended 31st March 2016

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The Directors are pleased to present their annual trustees report together with the financial statements of the charity for the year ended 31 March 2016 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

Structure Governance and Management

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as directors.

Governing Document

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Object of the Charity, Principal Activities and Organisation of our Work

The principal object of the charity is to contribute to the raising of the quality of life for the wide cross section of people using Braid House through the provision of day care services.

The charity is organised so that the Directors meet monthly to manage its affairs. Major risks have been reviewed and where possible systems and procedures have been put in place to mitigate the risks the charity faces by including new activities such as raising income from donations, to operating a shop and developing contracts for sponsorship and other funding sources.

Appointment of Directors

Our governing document allows the number of Directors to be unlimited and we have actively sought to add members whose skills would complement and add to our board.

Directors Induction and Training

Directors are given an induction to the practical work of the charity. New directors meet with the chairperson, other directors and centre manager and are given the previous years minutes of meetings, memorandum and articles of association, latest financial statements, major reports and also the booklet Guidance for Charity Trustees' produced by OSCR. The booklet fully outlines duties and responsibilities of charity trustees in Scotland.

The board undertook training, together with senior staff, to maintain all compliance and statutory requirements.

Risk Management

The Directors have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

BRAID HOUSE DAY CENTRE LTD
DIRECTORS' REPORT
For the year ended 31st March 2016

Reserves Policy

The present level of funding is adequate to support the continuation of activities for the foreseeable future and the Directors consider the financial position of the charity to be satisfactory. The Directors are monitoring their policy whereby the unrestricted funds not committed or invested in tangible fixed assets by the charity is between 3 to 6 months of expenditure.

Achievements/Performance during 2015/16

During this year work has continued to improve the interior of our building to define areas and make the Centre dementia friendly.

West Lothian Council introduced new funding contracts for Voluntary Sector Day Care providers on 1st February 2016 bringing contractual obligations and a Service Specification for Day Care Services. The specification provides an outline of the service provision requirements which Braid House must follow and comply with all statutory requirements in the delivery of service.

Braid House is able to demonstrate through PQASSO Level 1 quality assurance system how we will achieve the requirements of the contract. the council will use this information for the purpose of monitoring the service.

Braid House had an unannounced visit from the Care Inspectorate in November and received a good report. Most importantly, it was noted that service users enjoy attending the service and are being offered a range of activities.

Staff have continued with their individual training plans and four members of our care staff have been studying towards SVQ3 and SVQ4 in Health and Social Care and in management. All staff have mandatory training as required.

The Leadership Development and Succession Plan is reviewed by the Board of Directors on an annual basis or as required.

Braid House has an Operational Plan which is reviewed regularly by the board of Directors.

Fundraising continues and is required to provide essential equipment, maintenance costs, outings and activities for service users. We extend a huge thank you to all who have supported us throughout the year.

Organisational Structure

Braid House Day Centre has a board consisting of 5 directors who meet monthly and are responsible for the strategic direction and policy of the charity.

The directors are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

BRAID HOUSE DAY CENTRE LTD
DIRECTORS' REPORT
Year Ended 31st March 2016

Plans for Future periods

The charity plans continuing the activities in the forthcoming year subject to satisfactory funding arrangements and the development of additional support funding as outlined in our business plan. We also plan to improve our services at cost effective levels, to participate in federation goals for a centralised transport service and to work with other centres in areas we support.

Responsibilities of Board of Directors

The board of directors (who are also trustees of the charity for the purposes of charity law) are responsible for preparing financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the net income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page one.

Method of preparation of Accounts

The trustees in their capacity as directors state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Trustee

Christine Law (CHRISTINE LAW)

Date

29/11/2016

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BRAID HOUSE DAY CENTRE LTD
FOR THE YEAR ENDED 31 MARCH 2016**

I report on the financial statements of the above charity for the year ended 31 March 2016 which comprise the Statement of Financial Activities, Balance Sheet and associated notes.

Respective responsibilities of Trustees and Examiner

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

The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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.

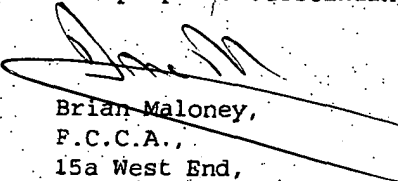
Basis of Independent Examiner's statement

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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements;
to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and;
to prepare accounts which accord with the accounting records and 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.


Brian Maloney,
F.C.C.A.,
15a West End,
West Calder
EH55 8EH

Date

01/12/2016

BRAID HOUSE DAY CENTRE LTD
Statement of Financial Activities
(Including Income and Expenditure Account)
for the year ended 31st March 2016

	Note	Unrestricted	Restricted	2016	2015
		£	£	£	£
Income					
Donations & Legacies	4	6,456	-	6,456	4,504
Income from Charitable Activities	5	353,975	17,318	371,293	368,607
Income from Other Trading Activities	6	19,845	-	19,845	38,404
Investment income					
Bank Interest received	4	-	-	4	15
Total Income		380,280	17,318	397,598	411,530
Expenditure On;					
Cost of Raising Funds		-	-	-	(593)
Charitable Activities:					
Day Care Centre Services	15	(354,893)	(21,573)	(376,466)	(446,823)
Total Expenditure		(354,893)	(21,573)	(376,466)	(447,416)
Net Incoming/(Outgoing) Resources Before Transfers		25,387	(4,255)	21,132	(35,886)
Gross transfers between funds		490	(490)	-	-
Net Movement in funds		25,877	(4,745)	21,132	(35,886)
Reconciliation of Funds					
Total Funds Brought Forward		65,502	4,745	70,247	106,133
Total Funds Carried Forward		91,379	-	91,379	70,247

The statement of financial activities includes all gains and losses for the year. All income and expenditure derive from continuing activities.

BRAID HOUSE DAY CENTRE LTD

BALANCE SHEET
at 31st March 2016

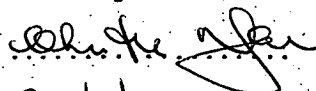
	Note	2016 £	2015 £
Fixed assets			
Tangible assets	7	27,754	32,757
Current assets			
Debtors	8	8,525	9,542
Cash at bank and in hand		76,907	57,158
		<u>85,432</u>	<u>66,700</u>
Liabilities:			
Amounts falling due within one year	9	(21,807)	(29,210)
Net current assets		<u>63,625</u>	<u>37,490</u>
Net assets		<u>91,379</u>	<u>70,247</u>
The funds of the charity:			
Unrestricted Fund - general	12	56,379	30,502
- designated	12	35,000	35,000
Restricted Fund	12	-	4,745
Total charity funds		<u>91,379</u>	<u>70,247</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016. The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility 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 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 Section 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 were approved by the board on 28/11/2016 and were signed on its behalf:

 (Trustee) (CHRISTINE LAW)
29/11/2016... (Date)

BRAID HOUSE DAY CENTRE LTD
Notes to the Accounts

1 Accounting policies

Basis of preparation and assessment of going concern

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 Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) effective January 2015, the Charities Accounts (Scotland) Regulations 2006 (as amended)

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

Funds Structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

All incoming resources are included in the statement of financial activities where the charity is entitled to the income and the amounts can be quantified with reasonable accuracy.

Expenditure Recognition

Expenditure is recognised on an accrual 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.

Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Tangible fixed assets

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Equipment	10% reducing balance
Motor Vehicles	20% reducing balance
Computer Equipment	33.33% reducing balance

Leasing Commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pension Costs

The charity contributes to a group personal pension plan for all of its employees. Contributions are charged to the SOFA in the accounting period to which they relate.

2 Net Incoming Resources for the Year

This is stated after charging;

	2016 £	2015 £
Depreciation	5,303	6,459

BRAID HOUSE DAY CENTRE LTD
Notes to the Accounts

3 Taxation

As a charity, Braid House Day Centre Ltd is exempt from tax on income and gains falling within Section 466 to 493 of the Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objects. No tax charges have arisen in the Charity.

4 Donations and Legacies

	Unrestricted £	Restricted £	2016 £	2015 £
Donations	6,456	-	6,456	4,504
	6,456	-	6,456	4,504

5 Income from Charitable Activities

	Unrestricted £	Restricted £	2016 £	2015 £
Day Care Fee Income	86,764	-	86,764	86,554
West Lothian Council	267,211	5,711	272,922	244,917
Optima	-	1,031	1,031	4,374
ELHF Ambassadors Programme	-	6,195	6,195	24,779
Steps N. 2 Work	-	775	775	4,306
Transport Scotland	-	3,606	3,606	3,677
	353,975	17,318	371,293	368,607

6 Income from Other Trading Activities

Fundraising	4,557	-	4,557	7,792
Hire of Rooms	5,382	-	5,382	10,286
University of Edinburgh	1,344	-	1,344	2,660
Lunches	1,220	-	1,220	1,535
Staff Secondments	996	-	996	5,771
Charity Shop	3,084	-	3,084	3,370
Client Activities	2,818	-	2,818	2,886
Sundry Income	444	-	444	4,104
	19,845	-	19,845	38,404

BRAID HOUSE DAY CENTRE LTD
Notes to the Accounts

7 Tangible fixed assets

	Motor Vehicles	Furniture and Equipment	Computer Equipment	Total
	£	£	£	£
Cost				
1st April 2015	61,967	31,352	3,557	96,876
Additions	-	300	-	300
Disposals	-	-	-	-
31st March 2015	61,967	31,652	3,557	97,176
Depreciation				
1st April 2015	43,671	17,608	2,840	64,119
Charge for Year	3,659	1,404	239	5,302
Eliminated on Disposals	-	-	-	-
31st March 2016	47,330	19,012	3,079	69,421
Net book amount				
31st March 2016	14,637	12,640	478	27,755
1st April 2015	18,296	13,744	717	32,757

8 Debtors

	2016 £	2015 £
Sundry Debtors	13	1,364
Accrued Income	3,031	3,557
Prepayments	5,481	4,621
	8,525	9,542

9 Creditors, Amounts falling due within 12 months

	2016 £	2015 £
Sundry Creditors	13,281	22,832
Accruals	6,519	6,139
Tax & Social Security Costs	2,007	239
	21,807	29,210

10 Analysis of Net Assets between Funds

	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	27,754	-	-	27,754
Current Assets	50,432	35,000	-	85,432
Current Liabilities	(21,807)	-	-	(21,807)
Net Assets at 31/03/16	56,379	35,000	-	91,379

BRAID HOUSE DAY CENTRE LTD
Notes to the Accounts

11 Share Capital

The company is limited by guarantee and does not have a share capital.

12 Reconciliation of movements in funds

	At 1 April 2015 £	Income £	Expenditure £	Transfer of Funds £	At 31 March 2016 £
Unrestricted Funds					
General Funds	30,502	380,280	(354,893)	490	56,379
Designated bus fund	25,000	-	-	-	25,000
Dementia Centred Facilities Improvement Fund	10,000	-	-	-	10,000
	<u>65,502</u>	<u>380,280</u>	<u>(354,893)</u>	<u>490</u>	<u>91,379</u>
Restricted Funds					
ELHF Ambassadors Programme	4,745	6,195	(10,450)	(490)	-
WLC Water Rates Fund	-	4,000	(4,000)	-	-
WLC Step N2 Work	-	775	(775)	-	-
WLC Care Inspectorate Fund	-	1,711	(1,711)	-	-
Optima Fund	-	1,031	(1,031)	-	-
Transport Scotland	-	3,606	(3,606)	-	-
	<u>4,745</u>	<u>17,318</u>	<u>(21,573)</u>	<u>(490)</u>	<u>-</u>
TOTAL FUNDS	<u>70,247</u>	<u>397,598</u>	<u>(372,466)</u>	<u>-</u>	<u>91,379</u>

Purpose of Designated Funds

Bus Replacement Fund

The purpose of the mini bus fund is to provide funding for the replacement of the mini buses.

Dementia Centred Facilities Improvement Fund

The purpose of this fund is that clients will benefit directly by the development of two sitting rooms downstairs and any other improvements required and the potential upstairs expansion of facilities.

Purpose of Restricted Funds

Edinburgh & Lothians Health Foundation Ambassadors Programme

The purpose of this fund is to provide staff training in dementia care in all Optima Centres which will enable dementia sufferers in West Lothian to remain at home for as long as possible, thus remaining a part of their local community.

WLC Care Inspectorate

The purpose of this fund was to provide full funding for the payment of the Care Inspectorate annual membership fee. West Lothian Council provided the grant funding.

WLC Water Rates

The purpose of this fund was to provide full funding for the payment of the water rates. West Lothian Council provided the grant funding.

BRAID HOUSE DAY CENTRE LTD
Notes to the Accounts

12 Purpose of Restricted Funds (cont'd)

The Federation of West Lothian (Optima)

The purpose of this fund was the provision of grant funding by Optima to Braid House Day Centre Ltd to enable the repair of buses.

Strategic Business Plan Fund

The purpose of this fund is to reflect grant funding of £10,000 received from Awards for All which was used to fund the preparation of a strategic business plan and additional marketing.

WLC Steps into Work Subsidy Programme

West Lothian Council in partnership with employers across West Lothian are operating a subsidised work programme designed for 16 to 24 year olds. The purpose of this fund was to employ a member of staff on this programme from 25 May 2014 to 25 May 2015.

13 Trustee Remuneration & Related Party Transactions

No trustee or any other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2015 - nil). No travel or subsistence claims were made by any trustee of the charity during the financial year (2015 - nil). During the financial year payments of £588 (2015 - £588) in respect of trustee indemnity insurance were made.

14 Staff Costs

Staff costs were as follows

	2016	2015
	£	£
Salaries & Wages	235,711	269,114
Social Security Costs	9,273	15,983
Pension Costs	9,084	8,478
	<u>254,068</u>	<u>293,575</u>

No employees received emoluments of more than £60,000.

The average monthly headcount of employees during the year was:

	2016	2015
	number	number
Management, Office and Care Staff	<u>17</u>	<u>17</u>

The charity has established a pension fund for its employees with an outside pension manager to comply with the statutory requirements.

BRAID HOUSE DAY CENTRE LTD
Notes to the Accounts

13

15 Analysis of Expenditure on Charitable Activities

	Day Care Centre Services £	Total for 2016 £
Salaries and National Insurance	243,499	243,499
Training	738	738
Travel and Subsistence	334	334
Telephone Charges	1,260	1,260
Postage, Stationery & Adverts	1,716	1,716
Meals	25,196	25,196
Heating and Lighting	11,306	11,306
Repairs, Maintenance & Replacements	772	772
Bus Expenses	21,480	21,480
Insurance	2,495	2,495
Equipment Lease & Rental	1,949	1,949
Cleaning	15,437	15,437
Water Rates	3,845	3,845
Professional Fees	10,450	10,450
Volunteer Expenses	1,140	1,140
Client Outings & Entertainment	2,068	2,068
Consumables & Sundry	8,281	8,281
Depreciation	4,242	4,242
Support Costs (see note 16)	20,258	20,258
	<u>376,466</u>	<u>376,466</u>

Expenditure on charitable activities was £376,466 (2015 - £447,416) of which £21,573 was restricted (2015 - £35,016) and £354,893 was unrestricted (2015 - £412,400).

16 Analysis of Support and Governance Costs

The charity initially identifies the costs of the support function. It then identifies which costs relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable functions undertaken in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	General Support £	Governance Function £	Total for 2016 £	Basis of Apportionment
General Office Salaries	10,569	-	10,569	staff time
Heating and Lighting	2,826	-	2,826	floor area
Repairs and Maintenance	86	-	86	floor area
Telephone Charges	315	-	315	staff time
Insurance	277	-	277	floor area
Equipment Rental	487	-	487	usage
Cleaning	1,715	-	1,715	floor area
Water Rates	427	-	427	floor area
Depreciation	1,060	-	1,060	usage
Examiner & Payroll Fees	-	2,496	2,496	governance
	<u>17,762</u>	<u>2,496</u>	<u>20,258</u>	