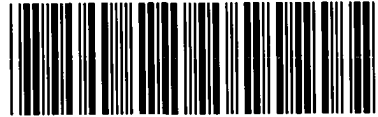


COMPANY REGISTRATION NUMBER: SC120813
CHARITY REGISTRATION NUMBER: SC012574

Braid House Day Centre Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2017

THURSDAY



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05/10/2017

#245

COMPANIES HOUSE

BARRIE SCOTT & CO

Accountants & Tax Advisers
30 Mid Street
Bathgate
West Lothian
EH48 1PT

Braid House Day Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2017

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Independent examiner's report to the trustees	6 to 7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
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Braid House Day Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2017

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

Reference and administrative details

Registered charity name	Braid House Day Centre Limited
Charity registration number	SC012574
Company registration number	SC120813
Principal office and registered office	Braid House Labrador Avenue Howden Livingston EH54 6BU

The trustees

Mrs C Law (chairperson)	
Mrs H Whyte	
Mr J Campbell (vice chairperson)	
Mrs R Quipp	
Mr A Scott	
Mr R Barnes	(Appointed 27 June 2016)
Mr R Wells	(Appointed 27 October 2016)

Manager	Anne Forrester Labrador Avenue Howden Livingston EH54 6BU
----------------	---

Bank	Bank of Scotland Almondvale South Livingston EH54 8EH
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Accountants	Barrie Scott & Co Accountants & Tax Advisers 30 Mid Street Bathgate West Lothian EH48 1PT
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Braid House Day Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Structure, governance and management

Governance

Braid House Day Centre Limited is registered with Companies House as a company limited by guarantee and is governed by the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the provisions set out in its memorandum and articles of association.

Trustees

The trustees are appointed by the existing trustees at any time during the year. The existing trustees actively seek to recruit new trustees whose skills would complement and add to the board. The memorandum and articles of association does not restrict the number of trustees that can be appointed.

No trustee shall be appointed to a salaried office of the charity.

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

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

The trustees are responsible for the administration, management and control of the affairs and property of the charity.

Organisational structure

Braid House Day Centre Limited has a board consisting of seven trustees who meet monthly and are responsible for the strategic direction and policy of the charity. The trustees are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

Objectives and activities

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

The centre relies on a large number of volunteers who contribute with their skills, time and dedication to the clients.

Braid House Day Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Achievements and performance

During the year the company continued to find ways to improve the interior of the building to make the centre dementia friendly.

The West Lothian Council funding contracts introduced last year continue to apply including the contractual obligations and service specification.

Braid House is able to demonstrate through the PQASSO level 1 quality assurance system how the charity can meet the contractual obligations and service specification. The information produced by the system is used by the council to monitor the services provided.

The staff have continued with their individual training and development plans and two staff completed SVQ Level 4, one in management and one in health and social care. There was also a careworker who completed SVQ health and social care at level 2. All staff have the mandatory training required.

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

Braid House has an Operational Plan which is reviewed regularly by the Board of Trustees.

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

Financial review

Reserves policy

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

For the year ended 31 March 2017, the Statement of Financial Activities shows a surplus of £25,794 (2016: £21,133) on unrestricted funds. The amount of unrestricted funds excluding designated funds held at 31 March 2017 was £58,899 (2016: £56,379) as shown in note 21.

Designated funds held at 31 March 2017 was £58,274 (2016: £35,000) of which £25,296 represents the fixed assets of the charity and £32,978 relates to the Dementia Centre Facilities Improvements Fund.

Risk management

The trustees 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 Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Plans for future periods

The charity plans to continue to provide day care services, 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.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the accounts of the charitable company and which enable them to ensure that the accounts comply with the Companies Act 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Braid House Day Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

The trustees' annual report was approved on ^{25/5/17} and signed on behalf of the board of trustees by:

Mrs C Law (chairperson)

Registered office:
Braid House
Labrador Avenue
Howden
Livingston
EH54 6BU



Braid House Day Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Braid House Day Centre Limited

Year ended 31 March 2017

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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)(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 report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.

Braid House Day Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Braid House Day Centre Limited *(continued)*

Year ended 31 March 2017

Independent examiner's statement

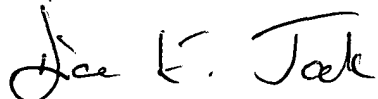
In the course of my examination, no matter has come to my attention:

(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
 - 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.

Diane Elizabeth Jack
Member of the Institute of Chartered Accountants of Scotland
Independent Examiner



BARRIE SCOTT & CO
Accountants & Tax Advisers

30 Mid Street
Bathgate
West Lothian
EH48 1PT

27/9/17

Braid House Day Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2017

		Unrestricted funds	2017 Restricted funds	Total funds	2016 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	5,053	—	5,053	6,456
Charitable activities	6	390,733	3,504	394,237	371,293
Other trading activities	7	17,145	—	17,145	19,845
Investment income	8	1	—	1	4
Total income		<u>412,932</u>	<u>3,504</u>	<u>416,436</u>	<u>397,598</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	3,040	—	3,040	—
Expenditure on charitable activities	10,11	384,098	3,504	387,602	376,465
Total expenditure		<u>387,138</u>	<u>3,504</u>	<u>390,642</u>	<u>376,465</u>
Net income and net movement in funds		<u>25,794</u>	<u>—</u>	<u>25,794</u>	<u>21,133</u>
Reconciliation of funds					
Total funds brought forward		91,379	—	91,379	70,246
Total funds carried forward		<u>117,173</u>	<u>—</u>	<u>117,173</u>	<u>91,379</u>

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

The notes on pages 10 to 20 form part of these financial statements.

Braid House Day Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2017

		2017 £	2016 £
Fixed assets			
Tangible fixed assets	17	25,296	27,754
Current assets			
Debtors	18	23,203	8,525
Cash at bank and in hand		83,202	76,907
		<u>106,405</u>	<u>85,432</u>
Creditors: amounts falling due within one year	19	<u>14,528</u>	<u>21,807</u>
Net current assets		<u>91,877</u>	<u>63,625</u>
Total assets less current liabilities		<u>117,173</u>	<u>91,379</u>
Net assets		<u>117,173</u>	<u>91,379</u>
Funds of the charity			
Unrestricted funds		<u>117,173</u>	<u>91,379</u>
Total charity funds	21	<u>117,173</u>	<u>91,379</u>

For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 August 2017, and are signed on behalf of the board by:



Mr J Campbell (vice chairperson)

Company registration number: SC120813

The notes on pages 10 to 20 form part of these financial statements.

Braid House Day Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2017

1. General information

The charity is a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Braid House, Labrador Avenue, Howden, Livingston, EH54 6BU.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity is not a member of a group and therefore these financial statements present information on the charity as an individual company.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

3. Accounting policies

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how the FRS 102 has affected the reported financial position and financial performance is given in note 24.

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis, the validity of which depends on continuing financial support from the charity's main funder, West Lothian Council. The charity is confident it will meet the contractual obligations and service specifications of the the council funding contract. The charity has a quality assurance system in place which is used by West Lothian Council to monitor the charity's performance.

Braid House Day Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no material uncertainties concerning the judgements that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

There are no material uncertainties concerning the accounting estimates and assumptions made that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Braid House Day Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Braid House Day Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment	-	33% reducing balance
Fixtures and fittings	-	10% reducing balance
Motor vehicles	-	20% reducing balance

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

Braid House Day Centre Limited 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 company's assets if it should be wound up while he or she is member or within one year after he or she ceases to be a member for payment of the company's debts and liabilities contracted before he or she ceases to be a member and of the cost charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

Braid House Day Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Donations				
Donations	5,053	5,053	6,456	6,456

A large number of volunteers contribute their time, skills and dedication to the clients.

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
West Lothian Council income	298,442	–	298,442
Day care fee income	92,291	–	92,291
ELHF Ambassadors Programme	–	–	–
Optima	–	–	–
Transport Scotland	–	3,504	3,504
Steps into work	–	–	–
	<u>390,733</u>	<u>3,504</u>	<u>394,237</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
West Lothian Council income	267,211	5,711	272,922
Day care fee income	86,764	–	86,764
ELHF Ambassadors Programme	–	6,195	6,195
Optima	–	1,031	1,031
Transport Scotland	–	3,606	3,606
Steps into work	–	775	775
	<u>353,975</u>	<u>17,318</u>	<u>371,293</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Fundraising events	5,132	5,132	4,557	4,557
Shop income	3,853	3,853	3,084	3,084
Hire of rooms	595	595	5,382	5,382
Staff secondments	270	270	996	996
Client activities	3,095	3,095	2,818	2,818
Lunch receipts	1,434	1,434	1,220	1,220
University of Edinburgh	2,688	2,688	1,344	1,344
Sundry income	78	78	444	444
	<u>17,145</u>	<u>17,145</u>	<u>19,845</u>	<u>19,845</u>

Braid House Day Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

8. Investment income

	Unrestricted Funds	Total Funds 2017	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Bank interest receivable	<u>1</u>	<u>1</u>	<u>4</u>	<u>4</u>

9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2017	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Fundraising	986	986	—	—
Social work tutor costs	<u>2,054</u>	<u>2,054</u>	<u>—</u>	<u>—</u>
	<u>3,040</u>	<u>3,040</u>	<u>—</u>	<u>—</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2017
	£	£	£
Day care centre services	361,587	3,504	365,091
Support costs	<u>22,511</u>	<u>—</u>	<u>22,511</u>
	<u>384,098</u>	<u>3,504</u>	<u>387,602</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2016
	£	£	£
Day care centre services	334,635	21,573	356,208
Support costs	<u>20,257</u>	<u>—</u>	<u>20,257</u>
	<u>354,892</u>	<u>21,573</u>	<u>376,465</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2017	Total fund 2016
	£	£	£	£
Day care centre services	<u>365,091</u>	<u>22,511</u>	<u>387,602</u>	<u>376,465</u>

Braid House Day Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

12. Analysis of support costs

	Support costs £	Total 2017 £	Total 2016 £
Staff costs	11,094	11,094	10,569
Premises	594	594	86
Communications and IT	441	441	315
Heating and lighting	3,699	3,699	2,826
Cleaning	1,706	1,706	1,715
Water rates	415	415	427
Depreciation	872	872	1,060
Insurance	282	282	277
Equipment leasing	814	814	487
Independent examination and payroll fees	2,542	2,542	2,496
Loss on disposal of fixed assets	39	39	–
Companies House fee	13	13	–
	<u>22,511</u>	<u>22,511</u>	<u>20,258</u>

Basis of allocation

Staff costs, communications and IT costs are allocated on the basis of staff time; heating and lighting, repairs and maintenance, cleaning, insurance and water rates costs are allocated on the basis of floor space and equipment leasing, depreciation charges and loss on disposal of fixed assets are allocated on the basis of usage.

13. Net income

Net income is stated after charging/(crediting):

	2017 £	2016 £
Depreciation of tangible fixed assets	4,358	5,303
Loss on disposal of fixed assets	<u>197</u>	<u>–</u>

14. Independent examination fees

	2017 £	2016 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,750	1,920
Other financial services	<u>792</u>	<u>576</u>
	<u>2,542</u>	<u>2,496</u>

Braid House Day Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	247,175	235,711
Social security costs	9,920	9,273
Employer contributions to pension plans	9,590	9,084
	<u>266,685</u>	<u>254,068</u>

The average head count of employees during the year was 18 (2016: 17).

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

Key Management Personnel

The key management personnel of the charity comprise the trustees and the manager.

The total amount of employee benefits received by key management personnel is £33,119 (2016: £35,811).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No travel or subsistence claims were made by any trustee of the charity during the financial year (2016 nil). During the financial year a payment of £610 (2016: £588) in respect of trustee indemnity insurance was made.

17. Tangible fixed assets

	Computer equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2016	3,557	31,652	61,967	97,176
Additions	75	2,022	–	2,097
Disposals	–	(505)	–	(505)
At 31 March 2017	<u>3,632</u>	<u>33,169</u>	<u>61,967</u>	<u>98,768</u>
Depreciation				
At 1 April 2016	3,079	19,013	47,330	69,422
Charge for the year	163	1,268	2,927	4,358
Disposals	–	(308)	–	(308)
At 31 March 2017	<u>3,242</u>	<u>19,973</u>	<u>50,257</u>	<u>73,472</u>
Carrying amount				
At 31 March 2017	<u>390</u>	<u>13,196</u>	<u>11,710</u>	<u>25,296</u>
At 31 March 2016	<u>478</u>	<u>12,639</u>	<u>14,637</u>	<u>27,754</u>

Braid House Day Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

18. Debtors

	2017 £	2016 £
Trade debtors	18,498	3,031
Other debtors	4,705	5,494
	<u>23,203</u>	<u>8,525</u>

19. Creditors: amounts falling due within one year

	2017 £	2016 £
Creditors	4,418	8,007
Social security and other taxes	4,350	2,007
Other creditors	314	5,274
Accruals & deferred income	5,446	6,519
	<u>14,528</u>	<u>21,807</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,590 (2016: £9,084).

21. Analysis of charitable funds

Unrestricted funds

	1.4.2016 £	Income £	Expenditure £	Transfers £	31.3.2017 £
General funds	56,379	412,932	(382,583)	(27,829)	58,899
Designated bus fund	25,000	–	–	(25,000)	–
Designated improvement fund	10,000	–	–	22,978	32,978
Designated fixed assets fund	–	–	(4,555)	29,851	25,296
	<u>91,379</u>	<u>412,932</u>	<u>(387,138)</u>	<u>–</u>	<u>117,173</u>

Braid House Day Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

21. Analysis of charitable funds *(continued)*

Designated Bus Fund

At 1 April 2016, unrestricted funds included designated funds of £25,000 for the replacement of mini buses. There are plans to change how transport costs are financed in the coming year and as a result, this fund is no longer required by the charity. The trustees agreed to transfer this fund to the Dementia Centre Facilities Improvement Fund.

Designated Dementia Centre Facilities Improvement Fund

At 1 April 2016, the balance on this fund was £10,000. As stated above, £25,000 was transferred from the Designated Bus Fund to this fund and during the year, £2,022 was used to purchase carpets, blinds and kitchen equipment. The closing balance on the fund amounted to £32,978. The fund is for the development of two sitting rooms downstairs, the potential upstairs expansion of facilities and any other improvements required. The funds are likely to be used in 2017 or 2018.

Designated Fixed Assets Fund

It was agreed by the trustees that the fixed assets of the charity be disclosed separately from general funds as a designated fund. The balance on this fund at 31 March 2017 was £25,296.

Restricted funds

	1.4.2016	Income	Expenditure	Transfers	31.3.2017
	£	£	£	£	£
Bus transport	—	3,504	(3,504)	—	—

The charity receives a bus fuel grant from the Scottish Government. The funds are treated as restricted.

22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2017 £
Tangible fixed assets	25,296	25,296
Current assets	106,405	106,405
Creditors less than 1 year	(14,528)	(14,528)
Net assets	117,173	117,173

23. Taxation

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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

24. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015. (The comparative period is for the year 1 April 2015 to 31 March 2016). No transitional adjustments were required in the retained funds or income and expenditure for the period.

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2017	2016
	£	£
Not later than 1 year	2,434	—
Later than 1 year and not later than 5 years	8,042	12,740
	<u>10,476</u>	<u>12,740</u>

26. Related parties

There are no related party transactions during the year (2016: nil).