

ERIC LIDDELL CENTRE LTD

(A Company Limited by Guarantee)

Report and Financial Statements

Year ended 31 March 2009

Charity No: SC 003147
Company No: SC 071075

**Eric Liddell Centre
Extending Local Care
Expressing Loving Christianity
Encouraging Lifelong Commitment**

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Legal and Administrative Information

Trustees who served during the year

Rev Dr Derek Browning	Chairman
Prof. Patricia Peattie	Vice Chairman
Mr Nicholas Bowry	Company Secretary

Ms Sheila Brown	(until 27-09-08)
Mrs Sue Caton	
Mr John Lloyd	(until 27-09-08)
Councillor Mark McInnes	
Ms Liz O'Malley	
Mr Steven Manders	(until 23-07-08)
Mrs Martine Price	(until 27-09-08)
Mrs Christine Skinner	
Ms Bridget Stevens	
Mr Charles Walker	(from 27-09-08)

Company Treasurer (Honorary) Ian Lawson

Chief Executive Robert Rendall

Registered Office 15 Morningside Road
Edinburgh
EH10 4DP

Auditors McLachlan & Tiffin
Chartered Accountants & Registered Auditors
Crieff
PH7 4BN

Bankers Bank of Scotland
8 Morningside Road
EDINBURGH
EH10 4DD

Solicitors Anderson Strathern LLP
1 Rutland Court
Edinburgh
EH3 8EY

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1. Structure, governance and management

General

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 31st March 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised 2005 in preparing the annual report and financial statements of the charity.

The charity is a charitable company limited by guarantee and was incorporated on 2nd April 1980 as Holy Corner Church Centre. Charitable Status was granted in July 1981. It is governed by a memorandum and articles of association which were last amended on 8th June 1992 on change of name to Eric Liddell Centre Limited.

Governance

The Board of the Centre is made up of individual members who have been elected by the members of the Centre to serve as trustees/directors for a period of three years. The membership is made up of interested supporters from within the local community in the main. There are 185 members.

The trustees have met four times since the 28th AGM held on 27th September 2008. They approved the sale of the site at 12 Chamberlain Road and the closure of Café Gold. Trustees attended a strategic planning day, relevant sub-committee meetings and have planned a Review of the Centre's Business Model.

Risk Assessment

During the year with the support of the Tudor Trust, the Board commissioned the services of an external consultant to conduct a comprehensive review of the Centre's business model. The review looked at governance, operational activity, financial activity, compliance and environmental / external factors with a view to the future sustainability of the Centre. The Board considered whether the controls over these risks were adequate in all the circumstances, and concluded that satisfactory systems and procedures were in place to manage the major risks affecting the Centre.

Employee involvement

The trustees are committed to the personal development of staff members through annual appraisals and regular management and/or supervision meetings. The trustees are pleased to recognise the support of staff members and volunteers who have participated in consultation processes related to the strategic direction of the Centre and the development of policy.

2. Objectives and activities

Objectives

The Eric Liddell Centre is a Christian organisation that acknowledges the infinite value and potential of each unique human being. It is endeavouring, through its current services to maintain a full programme addressing physical, emotional, intellectual and spiritual needs by offering:

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- a wide ranging community and care programme to meet identified need, in particular this concentrates on the needs of people with a diagnosis of dementia, carers, frail elderly people and young people,
- quality community facilities for the local population, and
- quality project accommodation for other charities.

The Centre is also committed to the conservation and enhancement of the listed property and its environment.

Activities

A review of the Centre's core work and its use by local community groups confirms that activities at the Centre are defined by the following categories of public benefit:

- The provision of care for the aged, people with disability, young people and children
- The advancement of education
- The advancement of health
- The advancement of religion
- The advancement of civic responsibility or community development
- The advancement of amateur sports
- The advancement of arts, culture and heritage

3. Achievements and performance

The Centre's community and care services

The Centre has developed a range of services to meet needs identified in the local and wider community as a result of research and consultation with partner organisations and individual members of the local population.

The Centre's registered Day Care Service for people with a diagnosis of dementia, registration no CS2006139974, has received its first inspection report from the Care Commission in Scotland. The report is available on the Care Commission website and a link to it is also available on the Centre's website by clicking on the "Services" tab, selecting "Daycare" and then clicking "here" at the end of paragraph one.

The Centre acquires Enhanced Disclosures for all staff members and volunteers who work with vulnerable adults in the Centre's registered care service in compliance with The Regulation of care (Scotland) Act 2001. Basic Disclosures are sought for staff members and volunteers who work in the Centre's Ca(i)re Project and Older People's Services which have no requirement to be registered.

The Centre and other responsible authorities have procedures in place to carry out appropriate checks and risk assessments for activities.

3.1 Ca(i)re – Putting the "I" into Care Project (Education and Health)

A carer is defined as a person who provides unpaid help and support to a relative, friend or neighbour who cannot manage to live independently without the carer's help due to frailty, illness, disability or addiction.

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The negative impact of caring on an individual carer's own life can be physically, emotionally and financially challenging and often leads to stress, anxiety, feelings of guilt, social isolation and general poor health. In discharging their caring responsibilities, carers often neglect their own needs, particularly as the caring role intensifies over a period of time. The Ca(i)re – Putting the 'I' into Care Project addresses the important issue of maintaining carers' own good health and general well-being and aims to enable them to fulfil their caring role adequately. This is achieved through offering free educational, recreational and therapeutic courses, social events, Open Days, advice and information service and a weekly Drop-In support. The services offered address a multitude of carer needs in a holistic manner by providing short breaks away from caring responsibilities, peer support, emotional and practical support, information, and educational and learning opportunities through the context of lifelong learning. The purpose of these events is to give carers the chance to remove themselves from their caring role for a few hours and simultaneously develop their individual skills and interests.

Work over the past twelve years has seen the Ca(i)re Project grow exponentially from being a small locally based community project to a recognised City wide project. Through their participation in the services, carers have experienced a marked improvement in their confidence and self esteem. Many carers have felt motivated to continue their learning when courses come to an end and have been supported by the Project to find routes into formal further education/training/employment or simply to continue to experience the joy of learning for its own sake. Many carers have discovered new interests and have taken up volunteering opportunities and become active citizens and members of the community. Carers who were at risk of mental ill health often found new energy and focus for their lives through the learning process that they committed to, sometimes in extreme personal circumstances. Through the confidence building and empowering that the services have offered, some carers have described the programme as a 'life line'.

As well as being recognised as a valuable and much needed service by carers themselves, this year the project also gained national recognition as a model of good practice by HMIe following its inspection of the Boroughmuir Learning Community in Edinburgh.

Key Activities and Achievements during 2008/09

- 567 carers were on the register as at 31 March 2009.
- 55 new carers joined the project during 2008/09.
- 21 courses were provided by Ca(i)re during the year aimed at improving health, education and social opportunities for carers and former carers.
- A further 18 taster sessions were held to gauge carer interests.
- 210 *different* carers attended the courses, representing an average attendance of 10 on each course, 60 of who attended the course for the first time.
- The courses were held at different locations throughout the City to overcome access barriers.
- 36 different carers made a total of 285 visits to the weekly Drop-In Support Service.
- 8 one-off events (Open Day Workshops, social events, outings) were held during the year, with an average attendance of 20 carers/former carers at each event.
- 39 different community tutors from Edinburgh were employed on a sessional basis by the project to deliver courses, workshops and one-off events.
- Guest Speakers at the weekly drop-in included representatives from Lothian and Borders Police, Lothian and Borders Fire Brigade, Care and Repairs scheme, British Red Cross Society and Depression Alliance.
- A total of 3,721 respite hours were enjoyed by carers through participation in the courses and events organised by Ca(i)re.

Some quotes from the carers participating in courses/events

"It's nice to know there's something you CAN do" – *Computer for Beginners* Course

"To see things in a different light encouraged me to pursue my dream of being an Art Therapist" – *Art* Course

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“These walks are most informative and inspiring” – *Autumn Strolls* Course

“Raised my awareness of many interesting possibilities in education or returning to employment” – *Finding New Challenges* Course

“Refreshing and exciting to see my health benefit so much” – *Tai Chi* Course

3.2 Eric Liddell Day Care Services (Care for the aged)

A team of full time staff with a variety of backgrounds and experience supported by highly skilled volunteers provide specialized person - centred day care for people with dementia. The service registered with the Care Commission in October 2007 and was inspected by them for the first time in February 2009. The service is funded by City of Edinburgh Council, South Central Local Health Partnership, beneficiaries' contributions and fundraising. Over the last year, operating over 5 days a week this high quality service has provided 40 places a week, 50 weeks a year to people diagnosed with dementia, from the designated catchment areas surrounding the Centre. Occupancy rates over the year were 99%.

Day Care aims to keep people with dementia in their own homes for longer and improve the quality of their lives by

- Reducing the social isolation which older people with dementia are very likely to experience. Maintaining friendships or contact with people is difficult as one gets older, even more so with a diagnosis of dementia and the service provides a safe environment for new acquaintances and friendships to develop and it facilitates activities to help communication and participation to flourish.
- Helping to provide a structure to their week with a choice of activities and outings for clients and the opportunity to share positive experiences with others. Beneficiaries of the service have to want to come to Day Care; attendance is entirely voluntary so it has to be appealing and fun so they will come back.
- Providing regular respite for carers thus prolonging the time they are able to carry out their role.
- Providing a key worker who establishes trust with beneficiary and carer and acts as their personal link to the service, acting as an information resource, providing emotional and practical support and becoming the specific staff member who can be contacted at times of need. The service encourages involvement by beneficiaries and carers alike in evaluating the service thus assisting with plans for the future.

Services are provided for clients and carers alike. Those attending the service, in addition to having significant cognitive impairment which affects their memory, speech and understanding of the world, may also show signs of lack of judgment, planning abilities and comprehension. This can present difficulties in maintaining their previous lifestyle and many require a great deal of support and constant supervision to be able to participate in the group. Clients can become agitated, anxious or emotionally upset because of frustrations and fears associated with these losses. The notable absence of challenging behaviours and distress exhibited by our clients whilst at Day Care is due to the skills and abilities of the staff and volunteers, the high staff/volunteer to client ratio and to our success in creating a pleasant, stimulating and enjoyable service which people wish to attend. As a registered service we are able to provide personal care to clients and although we strongly encourage independence in self care tasks we do feed people, assist others in tasks with eating or participating in activities and for some we assist in taking individuals to the toilet and meeting their personal hygiene needs.

Referrals for Day Care are received from health professionals, social work staff and family members. All referrals now come through the Referral and Resource Group, which was set up in 2007. The aim of this group is to ensure the efficient and equitable use of resources for day care in this area. This year the number of referrals the service received from the Referral and Resource Group for such specialized day care was eighteen. Of these, nine were too frail or unwell to attend the service, had moved into a care home, or were unwilling to attend before commencing at the Eric Liddell Centre. The number of

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discharged clients in the year totaled sixteen. Four of these clients moved into care homes, one died, five stopped attending because of poor health and were hospitalised, three stopped attending due to physical frailty and mobility issues and three declined to attend. Of those attending, nine attend one day a week and fourteen attend on two days. Two clients have been with us for over five years, three for over four years and four for over three. The length of time people remain with the service and the average attendance record of 92% demonstrates that staff achieves our service aims. Our waiting list remains manageable and people wait three to four months before being offered a place.

The strain on family members caring for their loved ones should not be underestimated; carers of older people with dementia are more likely to report strain, distress and ill health themselves than other carers and we work hard to develop relationships with carers by offering support, advice and a well known and trusted key worker as well as other staff they can call on at times of difficulty. Our carers have respite for five to ten hours a week which many rely on to give them some time to carry out household chores, administrative tasks, appointments or to have some time to themselves.

Throughout the year, comments are gathered from clients and their carers as part of a care planning and evaluation exercise.

"I like everything that the staff do in activities for us and I especially enjoy the company." "I like the Eric Liddell; I've made a friend there" "Wouldn't be without the day care service" "I really enjoy it" "I enjoy coming here but wish it was for longer" "I enjoy the company of the others and truly enjoying coming here"

A survey of carers carried out in September gave us some valuable feedback about the service from the clients and carers point of view. Comments included:

- that the vast majority of our clients enjoy attending day care because they enjoy meeting other people, taking part in activities, making friends, reminiscing and chatting to people.
- Carers thought that they and the members received a good service from Day Care. Despite an increase in fees in July 2008 to ensure that beneficiaries receive an unsubsidized cooked lunch, carers thought that the service represented good value for both them and the people they care for.
- Staff and volunteers are perceived to be friendly, helpful, and respectful and treated people with dignity.

People with dementia can be vulnerable in many ways, from danger, the risk of abuse, from financial exploitation and neglect. Working intensively with such vulnerable people can be stressful for staff and volunteers, good training and peer support within the team is therefore essential to ensure that we continue to provide a high quality service. In the last year we have twice reported concerns about clients under our duty to act within the Protection of Vulnerable Adult guidelines in place in Edinburgh and worked in partnership with our colleagues in Health and Social Care and Lothian and Borders Police in doing this.

Staff Development

The Manager and Senior Day Care Officer have commenced training for the Registered Managers award essential for Care Commission registration. This involves studying with the Open University at SQF level 10 (Honours degree level), six essays and an exam.

Volunteers

There has been some turnover in volunteers over the year, some older and longstanding volunteers have retired, died or taken a "sabbatical". In their place we now have a younger profile of volunteers who have downsized their life and wish to do something different from their paid occupation or those considering a career in the care sector.

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Coffee Morning

A successful coffee morning was held in September 2008 and was attended by current and future carers and clients. It was an opportunity for clients, carers, volunteers and staff to meet to promote a spirit of community and assist in evaluation of the service. Carers appreciate seeing the facilities the person they care for attends and getting an impression about the atmosphere. Many commented on how lovely it was to see the members socialising with friends and acquaintances they knew. A further coffee morning will be held.

Carer Group

Being a carer can be a very lonely experience and very few of our regular carers receive regular support from the statutory services. We felt that due to the level of stress evident to staff or expressed by carers that additional support for carers, past and present, was required from the day care service. A meeting was held in February with fourteen carers present and the possibility and purpose of future meetings was discussed and agreed. A variety of needs were expressed by carers, some wish to seek and give support to others; others are looking for information and practical help whilst others wanted some of the above and a social environment with people in the same situation as themselves. We hope to hold meetings every three months in addition to our regular contact with carers which will meet some of these needs. A further meeting is planned where benefits and finances will be discussed with a guest speaker from Alzheimer Scotland.

3.3 Older Peoples' Services (Care for the aged)

Older People's Services (OPS) has one part time member of staff and has seen a year of establishment and consolidation after the changes of 2007 and early 2008.

- The Monday and Thursday services have now been stream-lined, both having an identical rota of activities outlined in a monthly syllabus. It is an open door service with any older or retired person who can physically make it to the building being welcome to join the group for either or both of lunch and the afternoon activity.
- Twenty three trips out-with the Centre have been a major success for OPS. A wide variety of venues have been visited and a particular interest in the art galleries of Edinburgh has developed.
- A monthly OPS syllabus of activities is available at least one month in advance, so that people can plan their involvement with the service, and other community partners can pass on the information to their client groups.
- The group is flexible and responsive to the wishes and needs of the existing beneficiaries. No assessment or background history is required from newcomers (beyond contact details). The ethos is to encourage and maintain a sense of independence within the group.

One of the aims for this year was to consolidate the register as beneficiaries are now welcome to attend either or both days, so after the Napier Club ceased there were twenty one people on the register. For the majority of the year Monday and Thursday beneficiaries have remained distinct but in March 2009 a single, amalgamated register of twenty one beneficiaries was compiled for use on both service days.

Attendance

- A total of 890 visits were made on the two service afternoons
- A Monday attendance average of eight
- A Thursday attendance average of ten
- 11-13 registered beneficiaries account for these visits most months

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Referrals

The establishment of the South Central Resource and Referral group has increased the awareness of OPS to partner agencies and forty one referrals came to the service this year of which 28 people attended OPS at least once. However, many of those referrals sent to OPS were inappropriate or couldn't be supported to attend for more than one visit due to physical frailty or psychological needs beyond what the service could support. The client profile means temporary membership may be inevitable.

Discharges

Unless someone has died or moved away, anyone not attending during the year will be removed from the register. This allows for infrequent use of the group and a greater flexibility for the beneficiaries.

Volunteers

As with last year, the OPS volunteers are the keystone which enables the service to run. They have remained a steady and reliable workforce through this period with three on Mondays and three on Thursdays. Four volunteers left the service during the year, including the speakers' co-ordinator and a driver, but two committed people joined OPS and now support the Thursday service which means the service needs are covered.

Volunteer sessions = one two-hour session (either lunch or pm cover)

This year 8 volunteers gave 347 sessions = 694 hours (average 86.75 hours each)

3.4 Centre Services

The Centre continues to provide Community Facilities and accommodation for lease to other charities.

Accommodation for other charities

During the year the Centre has leased accommodation to the following charities:

- The PF Counselling Service
- Child Support Project – Malawi
- The Scottish Council on Human Bio-ethics
- Lung Ha's Theatre Company
- Venture Trust
- Hearing Link Scotland
- 3Ms Youth Project

Community Facilities

The Centre has the following facilities for hire:

- The Robertson Gold Medal Suite (ground floor – capacity* 100)
- Group Room (ground floor – capacity 12)
- Liddell Memorial Chapel (2nd and 3rd floors – capacity* 70)
- Eltham Suite (3rd floor – capacity* 40)
- Myreside Suite (4th floor games hall – capacity* 150)

* Capacity expressed as theatre style seating arrangements but will otherwise vary.

Last year (2007/8) it was reported that the Centre had served fewer groups. During the year to 31 March 2009 there has been a continuing reduction in the number of groups using the Centre's facilities. This number has fallen to 75 groups, of whom a higher proportion are regular users, with a consequent

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drop in income from this source in spite of "above inflation" price increases in both the previous year and the year to March 2009. Obviously the "restricted parking zone" is continuing to maintain its impact. Long term regular customers are also reporting a drop in the number of people using their services due to uncertainty in Edinburgh's financial sector and the financial climate in general.

Café Gold

During the year to 31st March 2008 the trustees approved a three year plan of action and budget for Café Gold. It was hoped that the newly refurbished Café Gold would regain the market that was lost during Phase 3 and because of the impact of parking restrictions on function bookings in the Centre. It became evident that Café Gold was incapable of meeting its first year target, putting any hope of a successful outcome for the three year plan in severe doubt. The trustees reluctantly took the decision to close Café Gold on 31 March 2009.

A part time cook has been employed to provide meals for Eric Liddell Day Care Services and Older People's Services.

3.5 Volunteers

The Centre is grateful for the unstinting efforts and commitment of its volunteers who are involved in service provision and who gifted many hours of time during the year. Volunteers are involved in a wide range of activities that vary from administrative and clerical duties to providing support in Day Care and Older People's Services.

Both George Watson's College and George Heriot's School have released final year students to participate as volunteers at the Centre. This initiative has been successful and will be repeated in the future.

Volunteers are also being recruited and trained to provide guided tours of the stained glass.

4. Financial Review

4.1 Income generation

General:

The trustees would like to take this opportunity to thank funders for their support for the Centre's work. Like other charities, the Centre is doing all that it can to counter the difficulties currently associated with raising revenue for core activities in an extremely tough financial climate. It should also be noted that the high level of support from some funders cannot be reflected in one financial year as a number have committed funds over a three year period.

Caring Service income (restricted):

The **Ca(i)re Project** had support from the City of Edinburgh Council Children and Families Department and Miss Evelyn Murdoch's Charitable Trust during the financial year ended 31st March 2009.

The **Eric Liddell Day Care Service** is part funded by one year grants from the City of Edinburgh Council Health and Social Care Department and South Central Local Health Partnership.

The development of **Older People's Services** is supported by restricted funding provided by the Lloyds TSB Foundation for Scotland. The funds provided by the Trust are exclusively to pay for a part-time Development Worker post until December 2009.

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The ELC received funding from City of Edinburgh Council Health and Social Care Department to part fund a supported employment post in the Café Gold.

Property income:

On 19th January 2008 the trustees accepted an offer of £550,350 for the New Hall site, 12 Chamberlain Road, which had full planning permission for development. Completion was delayed because of a dispute which arose in relation to the release of security which Historic Scotland hold over the title to all of the Centre's properties. Historic Scotland would not release the security until the Centre agreed to repay a significant percentage of the Phase 3 restoration grant. On the advice of Anderson Strathern, the Centre's new lawyers, it was agreed with Historic Scotland that the grant claw back would be held in an escrow account to allow the sale to proceed.

On 16th October 2008 the Centre's agents wrote to say that because of the increasing "credit crunch" problems since the purchaser offered in January he was now only able to go ahead if his offer was reduced to £350,000. The agent was instructed by the trustees to go back to previous bidders to see whether another developer was interested in purchasing the site.

An increased offer by the original purchaser was turned down in favor of a more substantial offer of £410,000. The sale proceeded with the missives concluded on 13th March 2009. Payment for the site was received on 3rd April 2009 with an agreed £129,890 being placed in the escrow account while a final outcome is sought in the dispute.

*It should be noted that the full amount in dispute is 70% of a grant of £211,847 for phase 3 works to the Centre. The final grant installment (£26,290) is now due to be released by Historic Scotland as works have been successfully completed, inspected and approved. On payment the escrow account will be credited with a further £18,403 creating a total in dispute of £148,293 related to the sale of 12 Chamberlain Road.

Donations/Grants Financial year ended 31st March 2009:

£20,000 or more
The Tudor Trust

£10,000 to £19,999:
Miss Evelyn M Murdoch's Charitable Trust, The Robertson Trust, The Garfield Weston Foundation

£5,000 to £9,999:
The Baird Trust, The Clothworkers' Foundation, Lloyds TSB Foundation for Scotland

£1,000 to £4,999:
Colin Armstrong Associates, Chartered Architects, Christ Church Morningside, Wm Purves Funeral Directors, The Miss I F Harvey's Charitable Trust, The Margaret Murdoch Charitable Trust, The Misses Barrie Charitable Trust, The Hugh Fraser Foundation, P F Charitable Trust, Greggs PLC, St Ninian's One World Group, Elise Pilkington Charitable Trust, David Cockburn

Up to £999:
The Cruden Foundation, The Mary Webb Trust, Saints and Sinners Club of Scotland, The Darroch Charitable Trust, The Fitton Trust, The Sylvia Aitken Charitable Trust, The Wilburn Trust, John Lewis Partnership, The Gordon Fraser Charitable Trust, The JTH Charitable Trust, The Percy Bilton Charity, The Mary Andrew Charitable Trust, Eltham College, The Hospital Saturday Fund

Gifts in kind

City of Edinburgh Council continued to grant discretionary rates relief in addition to mandatory relief. This represents a saving for the Centre of approximately £50,000 for the year to 31st March 2009.

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Morningside United Church maintained their chaplaincy service to the people who attend Eric Liddell Day Care Services by organising monthly worship and coming alongside staff members at key points in the annual life cycle of the service.

4.2 Financial outcomes

The Centre has experienced a difficult year with severe pressure on all of its sources of revenue, together with significant increases in a range of costs which were outwith its control.

Edinburgh Council funding of the ELC Caring Services remained the same for a fifth consecutive year, the expected growth in hourly lets income has been curtailed by local parking restrictions, amongst other factors, and the Café Gold was unable to meet the modest revenue target set for Year 1 of its 3 year recovery plan.

At the same time the Centre's costs have risen significantly, particularly energy costs, but fortunately, the sale of the land at 12 Chamberlain Road and the continuing generous support from donors, has helped the Centre to finish the financial year with £152,202 of unrestricted funds to carry forward to 2009/10. Without the sale of land (and taking into account the consequent grant claw back), there would have been a net decrease in total funds of (£20,813).

The Centre faces serious financial challenges in the coming years, and the future sustainability of the Centre is currently being addressed in a comprehensive review of the Centre's business model which will be reported to the Board of Trustees in June 2009 (see 4.3 Plan for future period). At this time the Trustees confirm that the Centre continues to be a Going Concern.

The trustees are again delighted to report that the charity continues to receive commendations based on inspections and appraisals of its chosen fields of work.

Reserves

The trustees have a policy of maintaining access to free reserves at least equal to six months normal expenditure. The Centre's budgeted expenditure for 2009/10 is £540,000 and therefore the target as at 31 March 2009 is £270,000 in general funds. The actual balance of general funds as at 31 March 2009 is £152,202 therefore the Centre has a current shortfall which it aims to make good in future years. Note that the Centre's reserves policy is being reviewed as part of the ongoing review of the Centre's business model.

These reserves are required to ensure the continuation of the current activities of the charity in the event of a significant drop in funding.

4.3 Plan for future period

Financial Objective

The trustees have initiated arrangements for a complete review of the Centre's Business Model. The review will be conducted by an independent consultant and will focus on the creation of a sustainable future for the Centre. The review will incorporate the views of key stakeholders and opportunities afforded by the closure of the cafe as well as a reassessment of the Centre's current work and services.

It is intended that a new Mission Statement, Statement of Values and Business Plan will be completed for presentation at the AGM on 27th June 2009.

The Centre will apply for membership of the Fundraising Standards Board.

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Property

The trustees have approved a budget for the refurbishment of the former caretaker's flat. Completion is planned for July 2009 when the flat will be ready for rental. Trinity Factors will act as the Centre's leasing agents regarding tenancies.

The trustees have taken the decision to retain the kitchen of the former café to support the Centre's work. The trustees will consider a range of ideas and plans for the short – mid term use of the public space as well as concepts for its long term use.

A three year repair and maintenance plan has been prepared for the Centre. The cost of this is being included in funding objectives and future budgeting.

Services

The Centre's caring services have differing levels of maturity, they are innovative in their response to identified needs around them but future planning will take account of the need to be financially sustainable.

Eric Liddell Day Care Services

- We intend to continue discussions with Health & Social Care about the sustainability of the service, staff ratios and client numbers while negotiating with the Care Commission about a Service Variation.
- We aim to improve our reminiscence work which will involve members in creating a memory wall of the geographical area and we have applied for funding for this project.
- The possibility of providing placements for health and social work students during their training will be investigated. This would involve extra staff training.
- We intend to increase participation from clients and carers in the evaluation and planning of the service.

Older People People's Services

- To seek funds for the continuation of the Older People's Services beyond December 2009
- To advertise Older People's Services at a local level
- To encourage members to bring in a friend or acquaintance for self generated group development.
- Develop Email or Egroup communication with recognized partner organizations such as GP practices, District Nurses, mental health teams and social services.

The Ca(i)re Project

- Continue to offer a programme of courses (educational, recreational and therapeutic) aimed at improving carers' own health and well being and enable them to carry on caring
- Secure long term future of the Project by implementing fund raising plans
- Invest in the growth of the Project and increase its resources to realise its full development potential
- Further strengthen inter-agency work to explore collaborative working opportunities
- Develop strategies to reach out to more carers
- To increase the level of specialist support to carers who have very specific needs as a result of their caring situation
- Ensure that the Project remains carer-led and carers continue to be encouraged in being actively involved in service delivery and development.

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Trustees' Report Year to 31st March 2009

Statement of trustees' responsibilities

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company, and enable them to ensure that the financial statements comply with the Companies Act 1985. The trustees 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.

Auditors

A resolution to reappoint McLachlan & Tiffin as auditors will be put to the members at the Annual General Meeting.

On behalf of the trustees:

.....
Rev. Dr. D Browning
Chairman

.....
Nicholas Bowry
Company Secretary

Date
.....

Independent auditors' report
to the members of Eric Liddell Centre Ltd.

We have audited the financial statements of Eric Liddell Centre Limited for the year ended 31 March 2009 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made exclusively to the members, as a body, in accordance with section 235 of the Companies Act 1985, and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The responsibilities of the trustees (who are the directors of the charity for the purposes of company law) for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities on page 13.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you if, in our opinion, the information given in the Trustees' Annual Report is consistent with the financial statements, if the charity has not kept proper accounting records, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed, or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

Independent auditors' report
to the members of Eric Liddell Centre Ltd.

Basis of audit opinion / continued...

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006;
- the information given in the Trustees' Annual Report is consistent with the financial statements.

.....
Signed

McLachlan & Tiffin

Chartered Accountants and Registered Auditors

Crieff

Date:

ERIC LIDDELL CENTRE LTD
Report and Financial Statements

Statement of Financial Activities (incorporating an Income and Expenditure Account)
for the year ended 31 March 2009

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	2009 Total funds £	2008 Total funds £
Incoming Resources						
Incoming Resources from Generated Funds						
Voluntary Income						
Donations, Gifts and Legacies	2	72,416	47,116	0	119,532	87,919
Members' Subscriptions and Donations		15,488	1,400	0	16,888	22,029
Activities for Generating Funds						
Fundraising Events		2,325	0	0	2,325	1,548
Other Income		3,292	0	0	3,292	1,816
Investment Income						
Interest Receivable		332	0	0	332	1,542
Incoming Resources from Charitable Activities						
Grants	3	0	191,134	0	191,134	191,134
Contributions from Users		24,129	0	0	24,129	19,716
Leasing and Rental Income	4	132,792	0	0	132,792	131,760
Catering	5	85,726	0	0	85,726	63,251
Other Incoming Resources						
Net Proceeds from Sale of Land	6	206,766	0	0	206,766	0
Restoration Grants	7	0	0	0	0	40,302
Total Incoming Resources		<u>543,266</u>	<u>239,650</u>	<u>0</u>	<u>782,916</u>	<u>561,017</u>
Resources Expended						
Cost of generating funds						
Fundraising Costs	8	24,857	0	0	24,857	25,108
Charitable Activities						
Older Peoples' Services		0	25,691	0	25,691	19,305
Day Care Services		0	173,795	0	173,795	152,373
Ca(i)re		0	65,280	0	65,280	61,774
Leasing and Rental costs		146,235	0	0	146,235	136,278
Catering	5	142,988	0	0	142,988	118,815
Café refurbishment	5	0	0	0	0	14,015
Other Resources Expended (support costs)		3,587	0	0	3,587	16,144
Other Resources Expended						
Cost of Restoration	7	0	0	0	0	40,302
Governance Costs	10	14,530	0	0	14,530	14,232
Total Resources Expended	11	<u>332,197</u>	<u>264,766</u>	<u>0</u>	<u>596,963</u>	<u>598,346</u>
Net Incoming /(Outgoing) Resources						
before transfers		211,069	(25,116)	0	185,953	(37,329)
Transfers between funds		<u>(19,119)</u>	<u>19,119</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Incoming/(Outgoing) Resources		191,950	(5,997)	0	185,953	(37,329)
Total Funds Brought Forward 1st April 2008		(39,748)	1,895,331	0	1,855,583	1,892,912
Total Funds carried forward 31 March 2009		<u>152,202</u>	<u>1,889,334</u>	<u>0</u>	<u>2,041,536</u>	<u>1,855,583</u>

The statement of financial activities includes all gains and losses in the year.

The notes on pages 18 to 23 form part of these accounts

ERIC LIDDELL CENTRE LTD
Report and Financial Statements

Balance Sheet as at 31 March 2009

	Notes	2009		2008	
		£	£	£	£
FIXED ASSETS:					
Tangible Assets	12	1,987,051		2,001,755	
Heritage Assets		<u>0</u>		<u>0</u>	
Total Fixed Assets			1,987,051		2,001,755
CURRENT ASSETS:					
Debtors	13	460,686		90,238	
Stocks	14	600		1,540	
Cash at Bank and in hand		<u>0</u>		<u>44,408</u>	
Total Current Assets		461,286		136,186	
LIABILITIES:					
Creditors: amounts falling due within one year	15	<u>211,959</u>		<u>233,023</u>	
Net Current Assets/(Liabilities)			249,327		(96,837)
<i>Total Assets less Current Liabilities</i>			<u>2,236,378</u>		<u>1,904,918</u>
Creditors: amounts falling due after more than one year					
Bank of Scotland Term Loan	18		46,549		49,335
Provision for Liabilities and Charges					
Provision for grant claw-back	19		148,293		0
<i>Net Assets</i>			<u>2,041,536</u>		<u>1,855,583</u>
FUNDS:					
Unrestricted Funds	17		152,202		(39,748)
Restricted Funds	16		1,889,334		1,895,331
			<u>2,041,536</u>		<u>1,855,583</u>

The Trustees approved the financial statements on

Date

.....
Signed on behalf of the trustees

The notes on pages 18 to 23 form part of these accounts.

ERIC LIDDELL CENTRE LTD
Report and Financial Statements
Year ended 31 March 2009

Notes to the Financial Statements

1 Accounting Policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" revised 2005 and applicable accounting standards.

(b) Company status

The charity is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

(c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The individual restricted funds are set out in the notes to the financial statements.

(d) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a systematic and rational basis.

Premises overheads have been allocated on the basis of floor area and other overheads have been allocated on the basis of head count and activity estimates.

Fundraising costs are those incurred in seeking voluntary contributions and grant aid, and do not include the costs of disseminating information in support of ELC's charitable activities.

Governance costs are those incurred in connection with the governance of the charity and compliance with constitutional and statutory requirements.

(f) Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost including any incidental expenses associated with their acquisition.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold Land and Building	nil
Plant & Machinery - Equipment	Over 15 years
Plant & Machinery - Furniture & Fittings	Over 15 years
Plant & Machinery - Catering Equipment	Over 9 years
Plant & Machinery - Computer Equipment	Over 5 years

An impairment review is carried out each year in relation to ELC's building by comparing its balance sheet value with its potential market value based on alternative commercial letting or other use. If there has been a permanent impairment in value, a provision will be made in the accounts.

ERIC LIDDELL CENTRE LTD
Report and Financial Statements
Year ended 31 March 2009

Notes to the Financial Statements

1 Accounting Policies / continued.....

(g) Stock

Stock consists of purchased goods for resale and are included at the lower of cost and net realisable value.

(h) Pension costs

The Centre operates a defined contribution pension scheme for employees. The funds are held independently from the Centre by scheme Trustees. The cost of the Centre's contributions to the pension scheme are recognised in the SOFA when they fall due.

2 Donations, Gifts and Legacies

	2009	2008
	£	£
Trusts and Individuals	119,532	59,447
Bequests and Legacies	0	28,472
	119,532	87,919

3 Grants

	2009	2008
	£	£
Older Peoples Project - CEC (City of Edinburgh Council)	2,389	2,389
Day Care Services - CEC	127,149	127,149
Day Care Services - Health Authority	9,000	9,000
Ca(i)re - CEC	40,596	40,596
Ca(i)re - Health Authority	12,000	12,000
	191,134	191,134

4 Leasing and Rental Income

	2009	2008
	£	£
Leasehold Accommodation	49,806	47,467
Room Hire	65,112	66,877
Other Rentals	17,874	17,416
	132,792	131,760

5 Catering

	2009	2008
	£	£
Income	85,726	63,251
Cost of Sales	28,232	25,166
	57,494	38,085
Staff Costs	61,549	64,301
Direct Costs (includes £10,000 accelerated depreciation - see Note 12)	21,310	12,308
(Deficit) before allocated overheads	(25,365)	(38,524)
Allocated overheads	31,897	17,040
(Deficit) after allocated overheads	(57,262)	(55,564)

The Café Gold was closed on 31 March 2009 when it became clear that it would not meet its recovery plan targets. The kitchen will be maintained and an internal catering function will continue to provide meals to the elderly people attending the ELC Caring Services, and for special events.

ERIC LIDDELL CENTRE LTD
Report and Financial Statements
Year ended 31 March 2009

Notes to the Financial Statements

6 Net Proceeds from Sale of Land

The New Hall site at 12 Chamberlain Road was sold (missives concluded) on 13 March 2009. The sale price was £410,000 and the settlement date was 3 April 2009.

As explained on Page 10 of these Accounts and Financial Statements (Trustees Report - Property Income), the sale of the site has resulted in a claim by Historic Scotland to claw back a portion of their grant towards Phase 3 of the building restoration project. The grant awarded was £211,847 and they are seeking to claw back 70%.

	2009	2008
	£	£
Sale price (see Note 13 Debtors)	410,000	0
Legal and professional costs and other outlays*	<u>(54,941)</u>	<u>0</u>
	355,059	0
Provision for grant claw back:		
On grant paid to ELC up to 31 March 2009	(129,890)	0
On final instalment of grant due but unpaid at 31 March 2009 (see Note 13)	<u>(18,403)</u>	<u>0</u>
	<u>(148,293)</u>	<u>0</u>
Net proceeds due from sale of land after provision for grant claw back	<u><u>206,766</u></u>	<u><u>0</u></u>

*Legal fees, selling fees, site survey fees, New Hall clearance costs and other outlays.

7 Restoration Grants

	2009	2008
	£	£
Restoration grants for Phase 3 of the building restoration project:		
Historic Scotland	0	21,580
Heritage Lottery	0	17,724
Other	0	998
	<u>0</u>	<u>40,302</u>

8 Fundraising Costs

	2009	2008
	£	£
Direct expenditure	451	1,108
Allocated costs (Staff costs and overheads)	<u>24,406</u>	<u>24,000</u>
	<u>24,857</u>	<u>25,108</u>

9 Restoration of the Building - Commitments

The Phase 3 restoration project was fully completed in December 2007, at a final total cost of £461,527. There are no further commitments beyond the costs presented in these accounts.

The accruals balance contains £15,101 of retentions due to Phase 3 contractors.

10 Governance Costs

	2009	2008
	£	£
Staff Costs	6,150	6,000
Trustee training & meeting costs	650	1,027
Audit fee	3,300	4,205
Legal fees	<u>4,430</u>	<u>3,000</u>
	<u>14,530</u>	<u>14,232</u>

ERIC LIDDELL CENTRE LTD
Report and Financial Statements
Year ended 31 March 2009

Notes to the Financial Statements

11 Total Resources Expended	2009	2008
	£	£
Staff Costs	384,205	353,478
Running Costs	114,127	112,001
Accommodation Costs	98,631	92,565
Building Restoration Project Phase 3	0	40,302
	<u>596,963</u>	<u>598,346</u>

Total Resources Expended included:	2009	2008
	£	£
Audit Fee	3,300	3,000
Depreciation/Obsolescence*	20,406	7,891

*Includes £10,000 accelerated depreciation relating to the closure of the Café Gold.

Staffing numbers:	2009	2008
	No.	No.
Numbers of employees at 31 March 2009		
Full-time employees	12	11
Part-time employees	11	13
Full time equivalent employees	17.60	17.60
Average number of employees during the year	23	23

No employee earned £60,000 or more per annum.

The Trustees/Directors received no remuneration from the company, their services being given free.

12 Tangible Fixed Assets	Freehold Building £	Plant & Machinery £	Total £
Cost:			
At 1 April 2008	1,927,198	152,125	2,079,323
Additions	0	6,130	6,130
Disposals	0	(3,000)	(3,000)
At 31 March 2009	<u>1,927,198</u>	<u>155,255</u>	<u>2,082,453</u>
Depreciation:			
At 1 April 2008	0	77,568	77,568
Provided in year	0	20,406	20,406
Eliminated On Disposal	0	(2,572)	(2,572)
At 31 March 2009	<u>0</u>	<u>95,402</u>	<u>95,402</u>
Net Book Amount at 31 March 2009	<u>1,927,198</u>	<u>59,853</u>	<u>1,987,051</u>
Net Book Amount at 31 March 2008	<u>1,927,198</u>	<u>74,557</u>	<u>2,001,755</u>

As disclosed in Note 6, the New Hall site (12 Chamberlain Road) was sold during the year. The element of the opening Freehold Building cost which relates to the New Hall is insignificant. Therefore there has been no elimination of cost on disposal.

When the Café Gold was closed on 31 March 2009, an impairment review of the Café fixed assets was conducted and this revealed the need for an additional provision for depreciation of £10,000, which has been made in these accounts.

The Directors consider that there has been no permanent impairment in the value of the freehold building and therefore there is no requirement for a provision in these accounts.

ERIC LIDDELL CENTRE LTD
Report and Financial Statements
Year ended 31 March 2009

Notes to the Financial Statements

13 Debtors	2009	2008
	£	£
Trade Debtors	13,445	28,154
Sale of land at 12 Chamberlain Road (Note 6)	410,000	0
Other Debtors	37,241	62,084
	<u>460,686</u>	<u>90,238</u>

Other Debtors includes £26,290 final instalment of the Phase 3 grant due from Historic Scotland (the total Historic Scotland grant awarded for Phase 3 of the building restoration project was £211,847 and £185,557 was paid as at 31 March 2009).

14 Stocks at Cost	2009	2008
	£	£
Food & Drink	250	500
Cards & Books	150	150
Consumables	200	890
	<u>600</u>	<u>1,540</u>

The closure of Café Gold on 31 March 2009 has reduced the requirement for foodstuff and kitchen consumables stocks.

15 Creditors: amounts falling due within one year	2009	2008
	£	£
Trade Creditors	27,692	21,160
Accruals and Sundry Creditors	102,344	59,425
Bank overdraft	14,873	0
Bank of Scotland Term Loan (see Note 18)	2,529	2,197
Prepaid Grants and Deferred Income	64,521	150,241
	<u>211,959</u>	<u>233,023</u>

16 Restricted Funds	2009	2008
	£	£
Property Fund - Expended	1,884,334	1,884,334
Caretaking Equipment & Signage Fund	5,000	5,000
Dementia Services	0	5,997
	<u>1,889,334</u>	<u>1,895,331</u>

17 Analysis of Net Assets Between Funds	Restricted	General	
	Funds	Funds	Total
	£	£	£
Fund balances at 31 March 2009 are represented by:			
Tangible Fixed Assets	1,970,188	16,863	1,987,051
Current Assets	44,062	417,224	461,286
Current Liabilities	(78,367)	(133,592)	(211,959)
Long-term Liabilities	(46,549)	(148,293)	(194,842)
	<u>1,889,334</u>	<u>152,202</u>	<u>2,041,536</u>

18 Bank of Scotland Term Loan

The Bank of Scotland has a charge over all of the assets of the company as security for the outstanding balance of the term loan which was £49,078 as at 31 March 2009 (with £2,529 falling due within one year). This is a twenty year loan with the final payment falling due on 15 January 2023.

ERIC LIDDELL CENTRE LTD
Report and Financial Statements
Year ended 31 March 2009

Notes to the Financial Statements

19 Contingent asset and liability: Historic Scotland Grant Claw Back

A full description of the circumstances surrounding the Historic Scotland grant claw back and the sale of the land at 12 Chamberlain Road, is given on page 10 (Trustees' Report).

The Centre believes that Historic Scotland has made an unreasonable claim, both in principle and amount. In addition, the Centre believes it has a justifiable case in seeking compensation from its previous solicitors, if the grant claw back were to stand. Nevertheless, in view of the uncertainties involved in any legal action, and the impracticality of estimating the eventual outcome, the Directors have decided that it would be appropriate at this stage to make an exceptionally prudent provision covering the full amount that Historic Scotland are seeking to claw back (which is 70% of the grant awarded: £148,293). The contingent asset (the amount the Centre may subsequently recover in compensation from the Centre's previous solicitors) is felt by the trustees to be unquantifiable and therefore cannot be recognised in these financial statements.