

**THE BROOMHOUSE CENTRE**

**REPORT OF THE TRUSTEES  
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

**Company Number: SC320027**

**Scottish Charity Number: SC003706**

**THE BROOMHOUSE CENTRE**  
**REPORT OF DIRECTORS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

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## THE BROOMHOUSE CENTRE

### REPORT OF THE DIRECTORS

#### FOR THE YEAR ENDED 31 MARCH 2015

The Directors, for the purpose of company law and trustees for the purpose of charity law, present their report for the year ended 31 March 2015. This report is prepared in accordance with the conditions and the recommendations of the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) and complies with applicable charity law.

#### REFERENCE AND ADMINISTRATIVE INFORMATION

Company registration number SC320027

Charity number SC003706

#### Directors/Management Committee/Trustees

Lorna Vickers	(L)	(Chair)
Dorothy Harding	(L)	(Treasurer)
Brigid McGregor	(L)	(Secretary)
Tom Watson	(B)	
Helen Macdonald	(B)	
Catriona Henderson	(B)	
David Stanger	(L)	
David Fell	(B)	
Philip Young	(B)	
Claire Winstanley	(L)	
Gillian Leary	(L)	
Susan Wormald	(L)	
Maria Paz Castello	(L)	
Isabella Kerr	(L)	(Resigned 8/7/15)
Sandra Reid	(B)	(Resigned 30/7/15)

(L) = Local member

(B) = Business member

#### Company Secretary/ Centre Manager

Marie Anderson

#### Registered Office and Principal Operating Address

79/89 Broomhouse Crescent  
Edinburgh  
EH11 3RH

#### Bankers

CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ	Royal Bank of Scotland 239 St John's Road Edinburgh EH12 7XB
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#### Investment Managers

Barclays Wealth & Investment Management  
11 Melville Crescent  
Edinburgh EH3 7LU

#### Senior Statutory Auditor

David Main

#### Independent Auditors

Whitelaw Wells  
Chartered Accountants  
9 Ainslie Place  
Edinburgh EH3 6AT

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governing Document

The Broomhouse Centre, a registered Scottish Charity (No SC003706) was set up in 1991 as an unincorporated association and became a company limited by guarantee (No SC320027) on 30 March 2007.

Recruitment and Appointment of Management Committee

Members of the Management Committee are Directors for the purposes of Company Law and are regarded as Trustees for the purposes of Charity Law. Reference to The Management Committee has the same meaning as The Board of Directors in this report. The Management Committee can have up to a maximum of fifteen directors under the Articles of Association, and at the moment has nine local and six business directors. The Management Committee are elected at the Annual General Meeting.

Local Directors are nominated from the centre's volunteers and Business Directors have generally been introduced by personal connections and may also have been volunteers.

Management Committee Induction and Training

An initial induction with the Centre Manager is arranged for all Management Committee Members prior to their first meeting. A pack with all appropriate documents is provided e.g. Memorandum of Association and Articles of Association, Annual Report, Business Plan, Audited Accounts, obligation of Management Committee Members, leaflets on all core projects and statistics. Management Committee training on roles and responsibilities can be carried out by The City of Edinburgh Council Community Learning and Development department or the Edinburgh Volunteer Centre on request.

At most Management Committee meetings a project manager from one of the core groups is invited to give a ten-minute presentation on their service. This helps the Committee Members familiarise themselves with the business of the charity.

Organisational and Decision Making Structure

The Management Committee meets every two months and is responsible for the strategic direction and policies of the charity. At present the Management Committee has six Business Directors who have a wealth of experience, drawn from a variety of professional backgrounds, to assist in providing the necessary support to the charity. These Directors have been chosen to provide expertise in Human Resources, Business, Public Relations, Sales, Catering and Finance. The Centre Manager is always present at Management Committee meetings to report to members.

Responsibility for the day-to-day provision of services is delegated to the Centre Manager and the services' Project Managers. The Centre Manager is responsible for reporting to the Committee on how the charity provides the services described in the Objects and Activities set out below.

## THE BROOMHOUSE CENTRE

### REPORT OF THE DIRECTORS

#### FOR THE YEAR ENDED 31 MARCH 2015

During the year the charity employed 4 full time, 23 part-time members of staff and 105 volunteers who contributed over 14,000 hours to the ten direct services. For each staff member there is a staff handbook, a job description and person specification. For each volunteer there is a task description and a volunteers' handbook. All staff and volunteers enjoy regular support and supervision and an annual appraisal.

The Management Committee would like to thank all staff and volunteers for their valuable time, commitment and loyalty throughout the period.

#### Membership

Membership of The Broomhouse Centre is open to all members and volunteers from the core services. Applications for membership are submitted to the Management Committee for approval at their business meetings.

#### Partnership Working

This charity works in partnership with many other organisations in the statutory, private and third sector. The Centre Manager attends many multi-disciplinary forums in the South West Neighbourhood Partnership area including the South West Voluntary Sector Forum. The aim of the Partnership is to improve services to the community by working together and pooling resources. It also aims to encourage local people to become more involved in the decision making process with regard to services provided to their community.

#### Related Parties

The Broomhouse Centre owns 100% of the issued ordinary shares of £1 each in Crescent Kitchen Limited, a company formed and registered in Scotland. The primary activity of the company is the catering business formerly carried on by The Broomhouse Centre and commenced trading March 2012. Crescent Kitchen Limited ceased trading at the beginning of September 2013 and the company became dormant. Outside catering activities have continued through The Broomhouse Centre.

#### Risk Management

##### *Financial Risk*

Recent experience has been that most long term funders of the charity feel the need to change the charities they support after a number of years. However, the services provided by The Centre are of a long term and continuing nature and the need for them increases each year. Difficulty with funding is continually reviewed and a forecast of each project's requirements for the next three years is reported in the organisation's Strategic Review document. Forecasts are updated regularly to establish when new funding will be required. The Management Committee continues to employ three part time fundraising consultants to assist the Centre Manager in securing funding for all core projects.

##### *Other Risks*

Internal control risks are minimised by procedures for authorisation of all transactions. Project Managers also carry out risk assessments of their project and regularly review these.

## THE BROOMHOUSE CENTRE

### REPORT OF THE DIRECTORS

#### FOR THE YEAR ENDED 31 MARCH 2015

Procedures are in place to ensure compliance with health and safety of clients, staff, volunteers and visitors to the Centre. All prospective staff and volunteers employed in regulated work are checked by Disclosure Scotland before commencing work or placement.

#### Investment Powers and Performance

The Memorandum and Articles of Association govern the directors' investment powers. The charity's investment policy is to maximise the overall rate of return in medium risk investments.

Currently the investment portfolio is managed by Barclays – Wealth and Investment Management. See Note 9.

#### OBJECTS AND ACTIVITIES

The objects of the charity are to provide personal, social and community development opportunities for disadvantaged groups of people in the South West Neighbourhood Partnership Area in the areas of: education, training, community care, health, inclusion and outreach.

The client groups are:

Adults with learning difficulties

Project Scotland volunteers

Young carers

Elderly frail people

Vulnerable young people

Lone parents

Young people not in education, employment or training

People with mental health issues

Ex-offenders

Adult carers

Elderly people with dementia

Students on placement

Long term unemployed

Community Jobs Scotland placements

Government YES Fund placements

#### ACHIEVEMENTS AND PERFORMANCE

The organisation successfully managed to secure funding to maintain all 10 core projects and for two of the core projects i.e. the dementia day care and the young carers project there have been developments addressing an identified need.

Negotiations with the City of Edinburgh Council have been successful in relation to the transferring of the building over to the organisation on condition that full funding is secured for the Dream Build. Development Funding was secured from the Big Lottery Fund to appoint the Design Team and to carry out the relevant land survey reports. Consultation events with the community, staff and stakeholders were carried out in August and the final design was submitted to the City of Edinburgh Council Planning Department in March 2015. A 2<sup>nd</sup> stage application will be submitted to the Big Lottery, Growing Community Assets Programme for £1.2million once the plans are approved.

Review of the organisations Business Plan has been completed incorporating a 5 year Strategic Plan, this was a good piece of work involving staff and the management committee facilitated by a consultant appointed by the Big Lottery Fund.

The Management Committee decided to carry out a salary review and approached the Human Resource Advisor to the Committee to lead on the review. A questionnaire was designed and sent

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**ACHIEVEMENTS AND PERFORMANCE (cont'd)**

out to a number of similar organisations for comparison in relation to salaries, holidays, sickness and pension. There was a good return to the questionnaire which highlighted that the Broomhouse Centre is in line with other voluntary organisations in relation to salaries and holidays with a more generous pension scheme and not so generous sickness absence provision. New salary gradings have been designed and the next step is to meet with the staff team to share the results of the survey and then implement the changes with effect from 1 April 2015.

**YOUNG CARERS PROJECT:** One to one and group support for 52 young carers from the age of 7 years to 24 years.

Over the past year the referrals for this project has risen from 23 to 52, and as a direct result of this a young adults group has been set up for young carers from 16 years to 24years. The Support Worker provides both one to one support to young carers as well as to families. The group meet on a Thursday evening addressing employability issues, food and nutrition, body image, confidence and self-esteem plus fun activities. Three year funding has been secured from Comic Relief with fundraisers researching alternative avenues for match funding.

The three groups have enjoyed a residential this year incorporating team building activities.

The Project now has 5 members of staff and 5 volunteers.

**ELDERLY BEFRIENDING SERVICE:** Presently a one to one weekly befriending project for 20 older people over 60 years who are frail or have dementia.

Exciting times are ahead for the Elderly Befriending Project. A new partnership is being developed with LifeCare in Stockbridge to create a city wide one to one befriending service for 100 people over 60 years of age. The project has been named VINTAGE VIBES and a needs assessment carried out which highlighted that older people miss getting out to places of interest and need support to do so. A 2<sup>nd</sup> stage, 4 year application has been submitted to the Big Lottery Fund, supporting 21<sup>st</sup> Century Programme.

The Project also secured funding through the Beacon Club, Big Lottery Funding application for the next 5 years to provide a one to one befriending service to Beacon Club members who are in need of additional support. This year, it was reported, that 9 members enjoyed the support of a volunteer visiting them on a weekly basis.

**COMMUNITY HEALTH HUB:** A project addressing health inequalities and building social capital in Broomhouse and Sighthill.

This partnership project with the Broomhouse Health Strategy Group and funded by the City of Edinburgh Council and the NHS has seen an increase in numbers attending the cookery and exercise classes from different cultures and backgrounds. The weekly walking group's numbers on a Friday has risen with a buggy walking group introduced on a weekly basis. The quarterly social get together for all the Time Bank members continues to be very popular and well attended and lastly the drop-in facility for people in need of one to one support, guidance, information and advice continues.

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**ACHIEVEMENTS AND PERFORMANCE (cont'd)**

**YOUNG PEOPLES' COUNSELLING SERVICE:** One to one counselling for 40 young people from 5 to 18 years of age.

Sadly, the numbers of referrals continue to increase for young people in need of one to one counselling. The Counsellor has seen an increase in young people self-harming and an increase in cases requiring longer term support. The Project was set up to provide 8 weeks one to one counselling to each young person, it can be increased at the Counsellor's discretion depending on individual's circumstances and the Counsellor's case load.

This year St Augustine's School increased their contract by 2 hours per week for a 6 month period due to the demand.

**ADULT CARERS PROJECT:** One to one and/or monthly group carer support for 60 carers.

The partnership with the NHS continues to be strong. The Carers' Support Worker is part of a team of 5, three of which are based in local organisations across the City and the other 2 workers are based in hospitals. The aim of the Project is to identify hidden carers across Edinburgh, provide either short term support by providing information and then signposting to relevant agencies or longer term support, if needed, providing one to one meetings with the carer at home or in the Centre. The Support Worker has seen an increase in referrals for longer term support therefore encourages carers to attend the monthly carers support group for peer support and/or refers the carer to the Carers Clinic.

The Centre Carers Support group has seen a rise in numbers in the last year and are looking to apply for funding for a much needed weekend away, giving them time to relax, charge their batteries and learn some coping strategies.

**CARERS CLINIC** A six week Reflexology programme for 15 carers.

Additional funding was secured for 5 years through the Beacon Club, Big Lottery Funding Application to provide one to one support to the new carers in the outreach project based in Juniper Green as well as to the existing carers with the Beacon Club.

This project continues to make a positive difference to those carers who are in crises by providing them with 6 sessions of reflexology improving their health and well-being as well as providing them with coping strategies.

**CRESCENT KITCHEN:** Outside catering social enterprise.

Crescent Kitchen continues to provide a 5 day outside catering service throughout the City to mostly third sector organisations. It is based in the Broomhouse Centre with a team of 3, two positions offered to long term unemployed people.

Crescent Kitchen works closely with the Café Training Project team to provide the service and offers training opportunities to Café trainees/volunteers.



## THE BROOMHOUSE CENTRE

### REPORT OF THE DIRECTORS

#### FOR THE YEAR ENDED 31 MARCH 2015

#### ACHIEVEMENTS AND PERFORMANCE (cont'd)

**CAFÉ TRAINING PROJECT:** A catering employability project for 30 people, made up of 75% young people: in the NEET category, with a disability, ex-offenders, Community Jobs Scotland placements and 25% placement opportunities for: adults with learning difficulties and people with mental health problems.

The 'Food for All' Project within the Café Training Project won one year's funding through the Big Lottery, Peoples Millions Programme which was televised in November and involved public voting. This raised awareness of this valuable Project through the television coverage and also through social media.

The match funding for this new project was secured through People in Communities Fund again for one year only. The Project involves partnership working with a local Food Bank providing a hot meal voucher to go with food parcels, training in catering for vulnerable groups of people, nutritional hot meals delivered to older people in the community and an employability project for vulnerable young carers.

Partnership working with other employability projects has been explored in relation to strengthening a 2<sup>nd</sup> stage Big Lottery continuation funding application which was submitted in March 2015.

**THE BEACON CLUB:** Dementia Day Care Project 3 days per week for 30 older people over 60 years of age.

A gap in dementia day care services was identified over the past 2 years and to address this gap the organisation submitted a 1<sup>st</sup> stage funding application to the Big Lottery, Supporting 21<sup>st</sup> Century Programme and was invited to the 2<sup>nd</sup> stage. A needs assessment was carried out evidencing a gap in services and in May 2014 the Big Lottery made a 5 year funding award to maintain the existing 2 day service in Broomhouse and set up an outreach day care service for 12 people in Juniper Green only 5 miles west of the Centre.

The Project has developed the outreach day care service in a Hanover Housing complex in Juniper Green and at present 10 members attend. An additional part-time care assistant has been appointed and trained as well as a team of 3 volunteers.

**YOUTH BEFRIENDING PROJECT:** One to one befriending Project for 60 young people from 5 to 16 years who are affected by their parental substance misuse.

On 1<sup>st</sup> April 2013 a consortium befriending project went live with Children 1<sup>st</sup> and Crossreach, Sunflower Project and match funding secured from Lloyds TSB Foundation for Scotland, Partnership in Drugs Initiative. It's a real partnership with 3 organisations jointly recruiting, training, interviewing, marketing and sharing information held on Children 1<sup>st</sup> Integrated Information Management Systems.

The Consortium secured match funding for last year from the Edinburgh Befriending Consortium from the City of Edinburgh Council, Alcohol and Drugs Initiative and the official launch of the

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**ACHIEVEMENTS AND PERFORMANCE (cont'd)**

Consortium was held in October in the City Chambers, European Room. It was attended by professionals, young people and their families.

To address the high numbers on the waiting list a group was set up to provide 8 weeks of fun activities for 10 young people from the list. This enabled the Project Manager to get to know the young people and assess their family situation. Due to the success of the group another group was set up 3 months later for another 10 young people.

**FINANCIAL REVIEW**

The charity has successfully managed to continue its core services, so much needed by Broomhouse residents, for another year. Future provision is not assured for all projects but it is encouraging that some multi-year funding agreements have been secured. Costs are constantly monitored and reviewed to ensure that best value for money is obtained. Detailed departmental budgets are used and the Finance Sub-committee regularly monitor the financial performance against these budgets and to review the funding requirements.

During the year, approximately one hundred grant applications were submitted. In total, the charity was successful in securing £589,000 for the year (2014: £397,000).

Reserves Policy

In the current climate, where grants are increasingly difficult to obtain, the Management Committee aims to maintain reserves of unrestricted funds to cover the costs of running the Centre for at least three months. The Centre's costs are currently in the region of £45,000 per month of which some £27,000 relates to salaries and pensions. With our unrestricted reserve (excluding designated funds) at 31 March 2015 standing at around £84,000, a reserve close to two months of running costs, and although a significant improvement towards the target level, some further work is required in the coming year.

Designated Fund: Pension

The directors decided that it was appropriate to make provision for the potential liability for the possible shortfall in the Final Salary Scheme Fund as set out in Note 16 to these accounts. There is only one employee in this scheme who may choose to retire within the next eight years. However if there were no current employees as members of the scheme it may well be that this would be deemed to be a 'crystallising event,' meaning that the organisation would have to make good any scheme shortfall at that time. The law is changing and practice is still evolving in this area.

While the amount of any liability is not quantifiable without an actuarial report, such reports are expensive and the directors take the view that this would not be a suitable or appropriate use of our charitable funds. Consequently the Directors again took the decision during 2014/15 not to comply with the FRS17 requirement to disclose pension fund assets and liabilities. Many other charitable and other organisations of every size are facing similar issues. The Broomhouse Centre is most certainly not alone.

**THE BROOMHOUSE CENTRE**  
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**FINANCIAL REVIEW (cont'd)**

Principal Funding Sources

The majority of funding received is one-off grants. However there are a few major funders that have supported the organisation through long-term grants for three years or more. The organisation will continue to build on these relationships and seek to develop new ones.

The breakdown of the funding sources is noted in the table below:

Source	2015	%	2014	%
	£		£	
CEC	106,000	16	108,000	23
Other Statutory	73,000	11	72,000	15
Public Funds	255,000	37	116,000	25
Private Trusts	147,000	22	91,000	19
Gifts In Kind	7,000	1	9,000	2
Other	92,000	13	72,000	16
<b>TOTAL</b>	<b>680,000</b>	<b>100</b>	<b>468,000</b>	<b>100</b>

Donors

In addition to its many funders the organisation is most grateful for the many donations, collections and sponsored events made or organised by colleagues, friends and others. This includes corporate matched giving.

**PLANS FOR THE FUTURE**

In 2015/16 we will hear of the outcome to:

- Planning application for the Dream Build
- Big Lottery 2<sup>nd</sup> Stage application for Vintage Vibes ( partnership with LifeCare with regards to the Elderly Befriending Project)
- Big Lottery 2<sup>nd</sup> Stage Café Training Application

All going well with the planning application a 2<sup>nd</sup> Stage application will be submitted to the Big Lottery, Growing Community Assets Programme for £1.2million by July 2015. Once this application is submitted the fundraisers will submit match funding applications to Private Trust Funds and Foundations and will submit to the Regeneration Capital Grants Fund through the City of Edinburgh Council. Towards the end of the year a relocation plan will be drawn up with the support of the design team.

The new salary review will be implemented with effect from 1<sup>st</sup> April 2015.

A financial investment will be made to the Café Training Project to upgrade the catering equipment and carry out a small amount of building renovation enabling access to all storage areas from within the building.

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**PLANS FOR THE FUTURE (Cont'd)**

Unfortunately, the volunteer from the Cranfield Trust working with staff and the management committee with regards to a re-branding exercise has moved on before the project was complete. We will have to re-visit this and look for support from another source.

Raising awareness of the organisation is essential and to do this effectively there is a need to upgrade the organisation's website. Presently only the external IT person is able to change information on the website, it is essential going forward that all Project Managers are able to update information on a regular basis on their own Project page.

The organisation will continue to look for longer term funding opportunities to maintain the core projects through researching alternative avenues of funding, contracts and self-directed payment opportunities. This would enable the organisation to survive and thrive for many years to come.

Throughout the years the organisation has received tremendous support from its volunteers involved in the projects and on the management committee and this report provides an opportunity to formally thank them for their long term commitment, loyalty, dedication and their valuable time.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The directors 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.

**THE BROOMHOUSE CENTRE**  
**REPORT OF THE DIRECTORS**  
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**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**AUDITORS**

A resolution to re-appoint Whitelaw Wells as auditors for the ensuing year will be proposed at the annual general meeting.

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the special provisions of Part 15 Companies Act 2006 relating to small companies.

Approved by the Board of Directors on 30<sup>th</sup> July 2015 and signed on their behalf by:

 ..... Lorna Vickers (Chairperson)

## THE BROOMHOUSE CENTRE

### INDEPENDENT AUDITORS' REPORT

#### TO THE TRUSTEES AND MEMBERS OF THE BROOMHOUSE CENTRE

We have audited the financial statements of The Broomhouse Centre for the year ended 31 March 2015, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 10, the trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Basis for qualified opinion on financial statements**

As disclosed in the Directors' Report, the directors have decided not to comply with the requirements of FRS17 Retirement Benefits as they consider that the costs of obtaining the required information outweigh the benefits of the required disclosure. As a consequence the financial statements do not provide the information required regarding recognising the pension scheme asset or liability in the balance sheet. We are unable to quantify this non-compliance as the actuarial valuation has not been obtained.

**THE BROOMHOUSE CENTRE**

**INDEPENDENT AUDITORS' REPORT**

**TO THE TRUSTEES AND MEMBERS OF THE BROOMHOUSE CENTRE**

**Qualified opinion on financial statements**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

In respect solely of the limitation on our work relating to the value of the pension scheme asset or liability in the balance sheet, as described above, we have not obtained all the information and explanations that we considered necessary for the purposes of our audit.

We have nothing to report in respect of the following matters where the Companies Act 2006 or the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.



**David Main**

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditors

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

9 Ainslie Place

Edinburgh EH3 6AT

Date: 30<sup>th</sup> July 2015

THE BROOMHOUSE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2015

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds 2015</u> £	<u>Total Funds 2014</u> £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	(2a)	20,155	124,710	144,865	109,891
Activities for generating funds	(2b)	27,481	1,477	28,958	23,313
Investment income	(2c)	3,225	-	3,225	4,890
<b>Incoming resources from charitable activities</b>					
Grants	(3)	6,015	463,170	469,185	295,589
Other project income		3,700	30,235	33,935	34,555
<b>Total incoming resources</b>		<b>60,576</b>	<b>619,592</b>	<b>680,168</b>	<b>468,238</b>
<b>Resources expended</b>					
Cost of generating funds	(7)	26,684	12,500	39,184	43,880
Charitable activities	(7)	7,165	499,421	506,586	449,813
Governance costs	(7)	4,800	-	4,800	4,274
<b>Total resources expended</b>		<b>38,649</b>	<b>511,921</b>	<b>550,570</b>	<b>497,967</b>
<b>Net incoming/(outgoing) resources for the year before transfers</b>		<b>21,927</b>	<b>107,671</b>	<b>129,598</b>	<b>(29,729)</b>
Transfers between funds		(5,531)	5,531	-	-
<b>Net incoming/ (outgoing) resources for the year before other gains/(losses)</b>		<b>16,396</b>	<b>125,702</b>	<b>129,598</b>	<b>(29,729)</b>
Unrealised gains/(losses) on investments		3,764	-	3,764	(3,725)
Realised gains/(losses) on investments		3,986	-	3,986	(293)
<b>Net movement in funds</b>		<b>24,146</b>	<b>125,702</b>	<b>137,348</b>	<b>(33,747)</b>
Funds brought forward		103,234	96,805	200,039	233,786
<b>Funds carried forward</b>		<b>127,380</b>	<b>210,007</b>	<b>337,387</b>	<b>200,039</b>

The company has no gains or losses other than the results for the year as set out above. All activities are classed as continuing. The notes on pages 18 to 30 form part of these financial statements.



**THE BROOMHOUSE CENTRE  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2015**

	<u>Note</u>	£	2015 £	£	2014 £
<b>INCOME</b>					
Grant income			586,885		386,859
Gifts in kind			7,125		9,738
Capital grant amortisation			5,912		19,603
Donations			20,040		8,883
Fundraising			1,624		-
Letting and rental income			1,750		1,956
Counselling fees			3,700		-
Café Training Project sales			18,582		26,951
Outside Catering sales			25,584		21,357
Clients' fees			6,700		7,604
Training income			4,953		-
			<hr/>		<hr/>
			682,855		482,951
			<hr/>		<hr/>
<b>EXPENDITURE</b>					
Fundraising		(37,541)		(41,992)	
Charitable activities		(506,586)		(449,813)	
Management of investments		(1,643)		(1,888)	
Governance costs		(4,800)		(4,274)	
		<hr/>		<hr/>	
<b>Total resources expended</b>			(550,570)		(497,967)
			<hr/>		<hr/>
<b>Operating surplus/ (deficit)</b>			132,285		(15,016)
Dividends and bank interest			3,225		4,890
Gain/(Loss) on sale of investments			3,986		(293)
			<hr/>		<hr/>
<b>Surplus/(Deficit) of income over expenditure for the year</b>			139,496		(10,419)
			<hr/>		<hr/>
<b>Reconciliation of (deficit) for the year to Total funds</b>					
Surplus b/fwd at 1 April 2014			178,016		188,435
Total recognized gain/(loss)			139,496		(10,419)
			<hr/>		<hr/>
<b>Surplus c/fwd at 31 March 2015</b>			317,512		178,016
			<hr/>		<hr/>
<b>Reconciliation to Balance Sheet</b>					
Surplus c/fwd as above			317,512		178,016
Unamortised capital grant			5,912		11,824
Unrealised gains			13,963		10,199
			<hr/>		<hr/>
Balance c/fwd at 31 March 2015			337,387		200,039
			<hr/>		<hr/>

The reconciliation to the balance sheet represents the different treatment required in accounting for capital grants. In accordance with the SORP, capital grants are recognised in full in the year of receipt leaving unspent balances in reserves. In future years the depreciation expense is allocated to this fund. In accordance with the Companies Act, the Income and Expenditure account only recognises the amortised element of the capital grant with the un-amortised grant held in creditors and released over the life of the asset.

(The notes on pages 18 to 30 form part of these financial statements)

**THE BROOMHOUSE CENTRE**

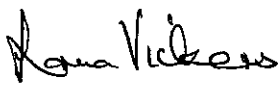
**BALANCE SHEET**

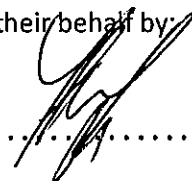
**AS AT 31 MARCH 2015**

	<u>Note</u>	£	<u>2015</u> £	<u>2014</u> £
<b>FIXED ASSETS</b>				
Tangible assets	8		9,531	12,888
Investments	9		161,831	155,978
			<hr/>	<hr/>
			171,362	168,866
				<hr/>
<b>CURRENT ASSETS</b>				
Stock		1,504		2,080
Debtors	10	33,590		25,626
Cash at bank and in hand		146,159		21,983
		<hr/>		<hr/>
		181,253		49,689
<b>CREDITORS</b>				
Amounts falling due within one year	11	(15,228)		(18,516)
		<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			166,025	31,173
			<hr/>	<hr/>
<b>NET ASSETS</b>	13		337,387	200,039
			<hr/>	<hr/>
<b>FUNDS</b>				
Unrestricted funds:	12			
General Funds		83,592		57,091
Designated Funds		43,788		46,143
		<hr/>		<hr/>
Restricted funds	12		127,380	103,234
			210,007	96,805
			<hr/>	<hr/>
			337,387	200,039
			<hr/>	<hr/>

These accounts are prepared in accordance with the special provision of Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board of Directors on 30<sup>th</sup> July 2015 and signed on their behalf by:

  
.....  
Lorna Vickers (Chairperson)  
Director

  
.....  
Tom Watson  
Director

The notes on pages 18 to 30 form part of these financial statements.

**THE BROOMHOUSE CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

**1. ACCOUNTING POLICIES**

**(a) Basis of accounting**

The accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and in accordance with applicable accounting standards, the Charities Accounts (Scotland) Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) issued in March 2005, the Companies Act 2006 and the Financial Reporting Standards for Smaller Entities (effective April 2008).

The Financial Reporting Standard for Smaller Entities requires that any surplus or deficit on the defined benefit pension scheme be recognised in the financial statements. The Management Committee have decided not to follow this requirement as they believe that the additional cost of obtaining this information is greater than any benefit gained.

These financial statements contain information about The Broomhouse Centre as an individual charity and do not contain consolidated financial information including Crescent Kitchen Limited, which is a wholly owned subsidiary of The Broomhouse Centre. Consolidated group accounts have also been prepared in accordance with Scottish Statutory Instrument 2006 No.218 The Charities Accounts (Scotland) Regulations 2006.

**(b) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants and donations are credited to the Statement of Financial Activities in the year for which they are received, except where the grantor or donor has specified that the grant or donation is to be spent for a particular period, in which case the portion, which relates to a future period is treated as deferred income and included in creditors.
- Gifts in kind are valued at a price the charity would have to pay in the open market for the equivalent item.
- Catering sales, rental income and client fees are accounted for when earned.
- Investment income is included when receivable.

**(c) Resources expended**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT and is reported as part of the expenditure to which it relates:

- Cost of generating funds comprises
  - Fundraising costs
  - Fundraising Trading – costs of goods sold for external catering
  - Investment management costs

## THE BROOMHOUSE CENTRE

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 MARCH 2015

(c) **Resources expended (cont'd)**

- Charitable expenditure comprises those costs incurred by the charity in providing activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them using the methodology recommended by The Big Lottery Fund:
  - a) establishment costs are apportioned on the basis of floor area and time used, and
  - b) administrative overheads are allocated on a basis relating to the number of personnel engaged in the project.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

(d) **Tangible fixed assets**

Tangible fixed assets are originally recorded at cost. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Kitchen Equipment	20%	straight line
Motor Vehicle	25%	straight line

The charity's policy is not to capitalise items that cost under £250.

(e) **Investments**

Investments are stated at market value except for unlisted investments, which are stated at cost.

Gains and losses on disposal and revaluation of investments are charged or credited to the SOFA.

(f) **Stock**

Stock is held at the lower of cost or net realisable value.

(g) **Fund accounting**

- Unrestricted funds are available for use at the discretion of the management committee in furtherance of the general objects of the charity.
- Designated funds are general funds allocated by the management committee for a specific purpose.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through terms of an appeal.

(h) **Pensions**

The charity contributes to a defined benefit scheme for one employee and operates a defined contribution pension scheme for all other employees who have elected to participate. The assets of the schemes are held separately from those of the charity in an independently administered fund.

**THE BROOMHOUSE CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

**2. INCOMING RESOURCES FROM GENERATED FUNDS**

	Unrestricted Funds £	Restricted Funds £	2015 Total £	2014 Total £
<b>(a) Voluntary Income</b>				
<b>Grants</b>				
Age Scotland	-	2,200	2,200	-
AMW Charitable Trust	-	2,500	2,500	-
Castansa Trust	-	-	-	2,000
Christina Mary Hendrie Trust	-	5,000	5,000	-
Edinburgh Trades Maiden	-	-	-	5,100
Esmee Fairbairn Trust	-	30,000	30,000	-
Hugh Fraser Foundation	-	-	-	2,000
Lankelly Chase Foundation	-	-	-	10,000
Queensberry House Trust	-	-	-	15,000
The Robertson Trust	-	16,000	16,000	10,000
R S Macdonald Charitable Trust	-	7,500	7,500	7,500
St James Place Foundation	10,000	-	10,000	10,000
The Tudor Trust	-	25,000	25,000	25,000
Steel Trust	-	10,000	10,000	-
Other grants < £2,000	-	9,500	9,500	4,670
<b>Gifts in kind</b>	7,125	-	7,125	9,738
<b>Donations</b>	3,030	17,010	20,040	8,883
	<hr/>	<hr/>	<hr/>	<hr/>
	20,155	124,710	144,865	109,891
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>(b) Activities for generating funds</b>	Unrestricted Funds £	Restricted Funds £	2015 Total £	2014 Total £
Fundraising ( <i>inc Gift Aid</i> )	147	1,477	1,624	-
Catering sales	25,584	-	25,584	21,357
Letting, rental and other sundry income	1,750	-	1,750	1,956
	<hr/>	<hr/>	<hr/>	<hr/>
	27,481	1,477	28,958	23,313
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>(c) Investment income</b>	Unrestricted Funds £	Restricted Funds £	2015 Total £	2014 Total £
Dividends	3,213	-	3,213	4,834
Bank interest	12	-	12	56
	<hr/>	<hr/>	<hr/>	<hr/>
	3,225	-	3,225	4,890
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**THE BROOMHOUSE CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

Grants receivable	Unrestricted Funds	Restricted Funds	2015 Total	2014 Total
	£	£	£	£
Bank of Scotland Foundation	-	10,500	10,500	-
The City of Edinburgh Council	6,015	84,149	90,164	89,310
South West Neighbourhood Partnership	-	-	-	2,385
Capital City Partnership	-	15,882	15,882	15,882
BBC Children In Need	-	31,851	31,851	20,087
Comic Relief	-	15,918	15,918	-
Big Lottery Fund:				
<i>Beacon Club</i>	-	70,836	70,836	-
<i>Development Grant – Dream Build</i>	-	69,972	69,972	-
<i>Development Grant – Café</i>	-	6,720	6,720	-
<i>Young Start</i>	-	11,757	11,757	23,512
<i>Survive &amp; Thrive (Outside Catering)</i>	-	-	-	25,000
<i>Café</i>	-	-	-	38,000
Lloyds TSB/Children 1 <sup>st</sup> (EBC)	-	39,256	39,256	19,843
NHS Lothian	-	39,579	39,579	40,265
Community Jobs Scotland	-	4,700	4,700	6,758
NHS – Health Foundation	-	-	-	2,000
People’s Millions	-	48,396	48,396	-
SG – Third Sector Resilience Fund	-	-	-	9,723
SG – Autism Fund	-	6,214	6,214	-
Shared Care Scotland	-	7,440	7,440	-
Youth Link Scotland	-	-	-	2,324
Young Scot Enterprise	-	-	-	500
	6,015	463,170	469,185	295,589

**THE BROOMHOUSE CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

**4. STAFF COSTS**

	2015	2014
	£	£
Wages and salaries	282,838	267,284
Social security costs	17,456	17,818
Pension costs	27,540	25,185
	<hr/>	<hr/>
	327,834	310,287
	<hr/> <hr/>	<hr/> <hr/>

The average monthly number of employees during the period, calculated as full time equivalents, was as follows:

Management, administration and fundraising	3	3
Service provision	10	7
	<hr/>	<hr/>
	13	10
	<hr/> <hr/>	<hr/> <hr/>

No employee earned £60,000 per annum or more (2014: Nil).

The directors give their services voluntarily and receive no remuneration. One director was reimbursed travel expenses of £23 (2014: nil).

**5. NET INCOME/(EXPENDITURE)**

The net income/(expenditure) for the year is stated after charging:-

	2015	2014
	£	£
Auditors' remuneration – audit fee	4,800	4,274
Depreciation	6,733	19,749
Loss on disposal of fixed assets	-	719
Equipment lease costs	1,812	1,956
	<hr/>	<hr/>

**6. TAXATION**

The company is exempt from corporation tax on its charitable activities.

**THE BROOMHOUSE CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**7. RESOURCES EXPENDED**

	Head Office	O/Side Cater'	Beacon Club	Elderly Bef'ing	Adult Carers	Young Carers	Youth Bef'ing	Youth Coun'ing	Comm' Health Hub	Café Tr' Project	Other Prj's	2015 Total	2014 Total
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Cost of generating Funds</b>													
Fundraising consultancy	13,352	-	-	-	-	-	-	-	-	-	-	13,352	23,044
Staff costs (note 4)	2,823	12,453	-	-	-	-	-	-	-	-	-	15,276	8,370
Other staff costs	-	895	-	-	-	-	-	-	-	-	-	895	627
Catering costs	-	6,596	-	-	-	-	-	-	-	-	-	6,596	5,784
Motor expenses	-	1,615	-	-	-	-	-	-	-	-	-	1,615	1,876
Miscellaneous expenses	993	694	-	-	-	-	-	-	-	-	-	1,687	424
Provision for loss in C Kitchen	-	(1,880)	-	-	-	-	-	-	-	-	-	(1,880)	1,867
Investment Management cost	1,643	-	-	-	-	-	-	-	-	-	-	1,643	1,888
	<u>18,811</u>	<u>20,373</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,184</u>	<u>43,880</u>
<b>Charitable activities</b>													
Staff costs (Note 4)	99,310	-	31,518	18,037	9,504	34,290	27,327	12,005	27,075	53,492	-	312,558	301,917
Other staff costs	749	-	1,314	402	130	2,291	468	-	29	4,374	-	9,757	12,028
Activities for clients	265	-	14,946	364	185	18,631	1,777	575	6,119	656	2,400	45,918	32,237
Catering costs	56	-	423	-	28	47	72	-	-	22,164	-	22,790	20,010
Establishment costs	22,723	-	-	-	-	-	-	-	-	713	-	23,486	30,792
Equipment & refurbishment	982	-	40	-	-	-	26	9	-	1,686	-	2,743	1,636
Office expenses	7,970	-	314	661	223	1,640	510	91	16	352	-	11,777	11,352
Accountancy fees	8,397	-	-	-	-	-	-	-	-	-	-	8,397	10,944
Other professional fees	(250)	-	-	-	-	-	-	-	-	6,720	55,396	61,866	7,460
Depreciation (Note 8)	-	-	-	-	-	-	-	-	-	-	6,733	6,733	19,749
Loss on disposal of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	719
Miscellaneous expenses	299	-	40	-	12	155	-	-	-	55	-	561	969
Support costs recharged	(138,269)	7,627	27,991	9,846	7,106	25,516	22,748	9,245	3,998	24,192	-	-	-
	<u>2,232</u>	<u>7,627</u>	<u>76,586</u>	<u>29,310</u>	<u>17,188</u>	<u>82,570</u>	<u>52,928</u>	<u>21,925</u>	<u>37,237</u>	<u>114,404</u>	<u>64,529</u>	<u>506,586</u>	<u>449,813</u>
<b>Governance costs: Auditors' remuneration</b>												4,800	4,274
<b>Total resources expended</b>												<u>550,570</u>	<u>497,967</u>



**THE BROOMHOUSE CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

**8. TANGIBLE FIXED ASSETS**

	<b>Kitchen Equipment £</b>	<b>Motor Vehicle £</b>	<b>Total £</b>
<b>Cost</b>			
As at 1 April 2014	98,746	3,600	102,346
Additions	3,376	-	3,376
Disposals			
	-----	-----	-----
As at 31 March 2015	102,122	3,600	105,722
	-----	-----	-----
<b>Depreciation</b>			
As at 1 April 2014	85,858	3,600	89,458
Charge for the year	6,733	-	6,733
Disposals			
	-----	-----	-----
As at 31 March 2015	92,591	3,600	96,191
	-----	-----	-----
<b>Net book value</b>			
As at 31 March 2015	9,531	-	9,531
	=====	=====	=====
As at 31 March 2014	12,888	-	12,888
	=====	=====	=====

**THE BROOMHOUSE CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

**9. INVESTMENTS**

	2015 £	2014 £
Market value of quoted investments at 1 April 2014	153,841	160,324
Additions	159,417	26,691
Disposals at opening market value	(164,359)	(29,449)
(Losses)/Gains on revaluation	3,765	(3,725)
	<hr/>	<hr/>
Market value of investments at 31 March 2015	152,664	153,841
Cash held as part of the portfolio	9,166	2,136
Unquoted investments – Subsidiary undertaking	1	1
	<hr/>	<hr/>
	161,831	155,978
	<hr/> <hr/>	<hr/> <hr/>
Historical cost of investments at 31 March 2015	158,316	148,295
	<hr/> <hr/>	<hr/> <hr/>

All investments are held in the UK. The following investments represent 5% or more of the total portfolio value stated at market value at the balance sheet date:

Holding	%	£
Artemis Fund Mgrs Incomel	5.78	9,353
Barclays Global Access Global Equity Income	7.18	11,618
Invesco FD Mgrs IP Corporate Bond	7.05	11,417
I Shares IV PLC	8.87	14,359
Pimco Gbl Invrs Global Inv Grade Cred HGD	7.00	11,336
Royal London UTM UK Equity Inc M	5.62	9,091
UG Gov 1.75% Index Lked Stock 22/1/17	8.84	14,308
Vanguard Funds PLC S & P 500 UCITS ETF	5.15	8,338
Cash as part of the portfolio	5.66	9,166

The Broomhouse Centre owns 100% of the issued ordinary shares of £1, in Crescent Kitchen Limited, a company formed and registered in Scotland. Crescent Kitchen Ltd is currently dormant.

**THE BROOMHOUSE CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

<b>10. DEBTORS</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade debtors	9,004	6,784
Other debtors	-	14
Grants receivable	19,359	14,198
Prepayments	1,786	1,417
Balance due from subsidiary	3,441	3,213
	<hr/>	<hr/>
	33,590	25,626
	<hr/> <hr/>	<hr/> <hr/>

The balance due from the subsidiary undertaking is interest free, unsecured and repayable on demand.

<b>11. CREDITORS – amounts falling due within one year</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade creditors	5,329	4,079
Pension costs	2,906	-
Sundry creditors and accruals	6,993	14,437
	<hr/>	<hr/>
	15,228	18,516
	<hr/> <hr/>	<hr/> <hr/>

**THE BROOMHOUSE CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

**12. MOVEMENT IN FUNDS**

	As at 1 April 2014 £	Incoming Resources £	Resources Expended £	Transfers £	Unrealised gains/ (losses)	As at 31 March 2015 £
<b>Restricted Funds</b>						
Beacon Club	7,568	112,536	(76,586)	(18,488)	-	25,030
Elderly Bef'ing	7,967	26,291	(29,310)	5,421	-	10,369
Adult Carers	6,914	17,544	(17,188)	(50)	-	7,220
Young Carers	11,326	88,279	(82,570)	(4,237)	-	12,798
Youth Counselling	2,496	18,574	(21,925)	8,855	-	8,000
Youth Bef'ing	24,611	55,626	(52,928)	(431)	-	26,878
Comm' Health Hub	51	37,325	(37,237)	(139)	-	-
Café Training	17,784	162,157	(114,404)	9,385	-	74,922
Outside Catering – Survive & Thrive	2,744	-	(2,744)	-	-	-
Other small projects	2,456	31,288	(14,900)	1,839	-	20,683
Capital Funds	12,888	-	(6,733)	3,376	-	9,531
Dream Build	-	69,972	(55,396)	-	-	14,576
<b>Total restricted funds</b>	<b>96,805</b>	<b>619,592</b>	<b>(511,921)</b>	<b>5,531</b>	<b>-</b>	<b>210,007</b>
<b>Unrestricted Funds</b>						
General funds	57,091	56,876	(38,649)	524	7,750	83,592
Designated Project funds	16,143	3,700	-	(6,055)	-	13,788
Designated Pension reserve	30,000	-	-	-	-	30,000
<b>Total unrestricted funds</b>	<b>103,234</b>	<b>60,576</b>	<b>(38,649)</b>	<b>(5,531)</b>	<b>7,750</b>	<b>127,380</b>
<b>TOTAL FUNDS</b>	<b>200,039</b>	<b>680,168</b>	<b>(550,570)</b>	<b>-</b>	<b>7,750</b>	<b>337,387</b>

**Fund Transfers**

Designated funds of £6,055 have been reassigned to projects as a result of the forecasting for 2015/16. Transfers between restricted funds either represent internal recharges for catering (provided by the Café) or for funds secured by one project involving work carried out by one of the other projects

**Purpose of Funds**

**Restricted Funds**

Beacon Club – Funding principally from City of Edinburgh Council to support a Dementia Day Care Project and from the Big Lottery Fund to expand the Club to Juniper Green.

## **THE BROOMHOUSE CENTRE**

### **NOTES TO THE ACCOUNTS**

#### **FOR THE YEAR ENDED 31 MARCH 2015**

Elderly Befriending – Funding principally from The Robertson Trust and a number of small trusts to enable one to one befriending for people over 60 who are frail or have dementia.

Adult Carers – Funding from NHS Lothian to support one to one and group carer support for up to 60 carers.

Young Carers – Funding principally from BBC Children In Need, BLF Young Start, Bank of Scotland Foundation, Comic Relief and Creative Breaks for one to one and group support for young carers aged between 7-24.

Youth Counselling – Funding from the City of Edinburgh Council and private trusts to support one to one counselling for 40 young people from 5-18 years old.

Youth Befriending – Funding through the Edinburgh Befriending Consortium (Lloyds TSB/EADP), NHS Lothian and City of Edinburgh Council to support one to one befriending for 60 young people from 5-16 years who are affected by their parents substance misuse.

Community Health Hub – Partnership working with the Broomhouse Health Strategy Group and funded by the City of Edinburgh Council and NHS to address health inequalities in the Broomhouse and Sighthill localities.

Café Training Project – A catering employability project funded by City of Edinburgh Council Economic Development. This has expanded towards the year end with funding from People's Millions to develop an outreach meals service.

Outside Catering (Survive and Thrive) – Extension funding from the Big Lottery Fund to assist in driving forward the outside catering social enterprise to a more sustainable future. This finished in the previous year. However the small remaining balance related to expenditure incurred at the start of the financial year.

Small Projects – A number of smaller projects including Carers' Clinic and Garden Project aimed at improving the health and well-being of the beneficiaries.

Capital Funds – Representing the net book value of assets held, purchased with restricted funds, mainly in relation to the Café.

Dream Build – Development funding from the Big Lottery Fund to assist with the preparation of a capital project bid to redesign and rebuild the Broomhouse Centre

#### **Designated Funds**

Designated Project Funds – Funds allocated by the Management Committee to support identified shortfalls in project funding based on budget projections.

Designated Pension Reserve – Funds allocated by the Management Committee as a reserve for a future potential pension deficit.

**THE BROOMHOUSE CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	9,531	9,531
Investments	161,831	-	161,831
Net current assets/(liabilities)	(34,451)	200,476	166,025
	<hr/>	<hr/>	<hr/>
	127,380	210,007	337,387
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**14. CAPITAL COMMITMENTS**

At 31 March 2015 the company had no capital commitments (2014: nil)

**15. RELATED PARTY TRANSACTIONS**

At the balance sheet date, the trading subsidiary, Crescent Kitchens Limited, owed the charity £3,441 (2014: £3,213) due to subsidiary expenditure having been paid by the parent.

**16. PENSIONS**

The charity has one employee in the Lothian Pension Fund ("The Scheme") that provides benefits based on final pensionable pay. The assets of the Scheme are held separately from those of the charity. Contributions to the Scheme are charged to the Income and Expenditure account so as to spread the cost of pensions over employee's working lives with the charity. The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method.

The Scheme is a multi-employer scheme and the charity considers that the costs involved in identifying its share of the underlying assets and liabilities in the Scheme, on a consistent and reasonable basis in accordance with FRS17, are not an efficient use of resources. However the directors have moved a total of £30,000 in previous years, from the general reserve to a designated fund as a step towards making provision for any potential liability.

The most recent valuation was at 31 March 2014. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions relative to price inflation. The current value of future benefits are 'discounted' at a suitable rate at the valuation date. The funding basis discount rate has been assumed to be 2.3%.

**THE BROOMHOUSE CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

The most recent actuarial valuation showed that the actuarial value of the assets of the Scheme represented a funding level of 91% of the value of the benefits that had accrued to members i.e. there was a deficit.

The contributions of the charity and employee are:

	2014/15	2015/16	2016/17
Employee's Contribution	7.2%	7.2%	7.2%
Employer's Contribution	19.4%	37.3%	37.3%
	Plus	Plus	Plus
	£2,200	£11,100	£11,100

The charity also contributes to defined contribution pension plans for most of the other employees.

