

LIVING MEMORY ASSOCIATION

Company number SC 247744

Charity registration number SC 030234

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

Reference and Administrative Details

Company Registration No:	SC247744
Charity Registration No:	SC030234
Trustees:	Evelyn Whitfield Anne Munro Mark Hayward
Company Secretary:	Heather Robertson
Advisory Committee Members:	Miles Tubb (Chair) John McCaughie Joyce Miller Donald McGill Francis Priest David Donaldson Maureen Sweeney Stanley Eadie Delphine Tirole Stephen Davidson Margaret Maguire
Registered Office:	25 Piershill Terrace EDINBURGH EH8 7EY
Solicitors:	Shepherd & Wedderburn Saltire Court 20 Castle Terrace EDINBURGH EH1 3JT
Bankers:	Bank of Scotland 6 Picardy Place EDINBURGH EH1 3JT
Independent Examiner:	Christopher Spalding C.A. (ICAS) James Anderson & Co Chartered Accountants Pentland Estate Straiton EDINBURGH EH20 9QH

**Report of the Trustees
For the Year ended 31 March 2020**

The trustees who are also the directors present their annual report and financial statements of the charity for the year ended 31 March 2020.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006(as amended), the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and Activities

The objectives of the charitable company are to bring people together in order that through reminiscence and oral history work they can be actively involved in their community, share their memories, learn from one another, feel valued and respected and give their knowledge of the past to younger generations. Information gathered is archived and accessible to the public.

Aims

To use reminiscence and community history to:-

- Help alleviate loneliness amongst older people
- Bring different generations together
- Bring those of different backgrounds together
- Increase the capacity of others to undertake their own reminiscence projects
- Make use of the creative arts in the presentation of memories collected
- Build up a new archive for future generations
- Offer opportunities through volunteering
- Present information collected to the wider public

Activities

We are achieving our aims through the following activities:-

- Use of high profile premises at The Wee Museum of Memory in Ocean Terminal Shopping Centre
- Running a series of reminiscence groups both at the centre and in venues across the city
- Keeping in touch via podcasts, Zoom and Whatsapp
- Running a home visitation scheme for those who are housebound
- Running a training programme in reminiscence skills
- Running cross generational projects
- Running arts and drama projects
- Supporting a team of volunteers from all backgrounds
- Collecting, documenting and archiving memories and material collected
- Presenting a series of exhibitions and producing books and websites containing material collected
- Working in collaboration with organisations from all sectors across the city

We evaluate our work through a continuous process of monitoring and evaluation which examines the delivery of the programme, its quality and whether or not our targets have been achieved. Interim findings are analysed and used to change how we do things if necessary and reflect new knowledge and insights.

We collect data using the following indicators; examine the extent to which people are engaging with the project, use of baseline surveys, feedback forms, group discussion and registers of people attending. The review process continually tracks and checks that our targets are being achieved within the planned timescales.

**Report of the Trustees (continued)
For the Year ended 31 March 2020****Achievements & Performance**

The Living Memory Association is an established part of Ocean Terminal now and we continue to have high visitor numbers at approx. 3,800 per month. We peaked in August with nearly 5,000 visitors that month. It is worth remembering we are one of only two museums in Leith - Trinity House being the other. As a visitor attraction we are extremely well placed now being situated so close to Britannia. It is not just about 'passing trade' though. Both at Ocean Terminal and in The Centre, Livingston we operate a reminiscence centre with a wide variety of groups visiting us from care homes, community groups, voluntary sector projects, health and social care organisations, arts groups and schools. We continued to run our weekly craft group at Ocean Terminal and the group made many visits to galleries and craft workshops in the city, as well as meeting in the unit. Our regular singing groups and our 'drop in' groups keep the place busy. This year we ran a series of talks including presentations about the Dean Cemetery, Witchcraft in Scotland, a presentation from the Ocean Terminal Workplace Chaplain and a fun session playing 78rpm records

We worked in conjunction Space Artworks on project called 100 Small Artworks. This project encouraged people from all background to create small piece of artwork around the theme of holidays. This culminated in exhibitions at both Ocean Terminal and in our unit at The centre, Livingston. Our own themed exhibitions have focused on Leith docks, Leith streets, variety theatre and one showcasing the life of the boxer Ken Buchanan, who has become a regular visitor.

In June, we launched Thelma FM our internet radio station. Deirdre Brock, our local MP, cut the ribbon for us. This radio station was broadcast from our 'purpose made' studio at the back of our unit. Thelma FM showcased excerpts from our existing oral history sound archive as well as broadcasting a whole series of programmes based around interviews with people about their life stories. Other programmes on the schedule included old music from 78rpm records, soul and 60s pop, blues and live music. During Leith Festival, Thelma FM broadcast Leith themed programmes three hours a day. Thelma FM also acted as a vehicle for older people to share their experience of old age and dealing with different illnesses such as dementia as well as being an information point for services available.

In October, we once again took part in 'Fun Palace's which is a national event to encourage art and science in the community. This time we opened up our recording studio for people to come along, 'spin some discs' and be recorded.

From February 2020, we decided to cease live broadcasting due to continual Wi-Fi difficulties. However, Thelma FM has evolved into the Thelma Podcasts. This has been a great move in terms of gaining many more listeners and engaging more people. Podcasts have been much easier to produce, publicise and promote. Podcasts can be listened to immediately, streamed or downloaded for future listening. It also has made easier for us to produce our programmes as CDs for those without access to the internet.

We have continued to have students on placement from Edinburgh College whose first language is not English, placements from Leith Academy and Portobello High School and Canongate and Citadel Youth projects.

The second of our National Lottery Heritage funded projects in West Lothian - 'Strike up the Band' was completed in November. This was a celebration of the still thriving brass and silver band scene in the area. It culminated in an exhibition and book. The project was very well received, and it has been a pleasure to further collaborate with West Lothian Museums. Well done to Lloyd Griffiths and Joyce Miller for all their work in bringing this project together.

In January, we moved units at Ocean Terminal. We are now situated on the top floor next to the Yacht Britannia. This is a larger and better unit with a window overlooking the Firth of Forth. We rebranded ourselves The Wee Museum of Memory to make our identity clearer and prevent people thinking we are a shop. We also moved unit in West Lothian in February.

Thank to our team of staff and volunteers for the 'out of hours' work in moving the rather large amounts of stuff we now have.

At the end of March, we were sadly forced to close both our units due to Covid. This did not mean however, that we lost touch with those we worked with and over the following weeks and months we found that the sharing of memory was more important than ever to keep people connected. We developed a whole range of new ways of keeping in touch with those we work with. Telephone calls, visits, deliveries, use of Zoom, Whatsapp and podcasting have all played an important part.

We took advantage of the Government's furlough scheme for some members of staff and quickly applied for emergency funds for us to continue to work with the most isolated at this time.

Report of the Trustees (continued)
For the Year ended 31 March 2020**Achievements & Performance (continued)**

We thank our funders for their support throughout the year including the National Lottery Community Fund, National Lottery Heritage Fund, The Robertson Trust, Impact Funding Partners, Bank of Scotland Foundation, Integration Joint Board.

We also thank the invaluable support from both Ocean Terminal and The Centre Livingston, whose ongoing assistance has helped us grow, reach more older people and attract more visitors.

Once again, we could not achieve so much without the support of our excellent staff and volunteer team.

We are privileged to be able to have the time and resources to listen to and learn from older people.

Financial Review**Unrestricted funds**

Income for the year on the unrestricted fund was £11,997 (2019: £16,274) and expenditure totalled £12,068 (2019: £16,320) resulting in a deficit for the year of £71 (2019: deficit £46). At the year end free reserves were £8,790 (2019: £8,861).

Restricted funds

Restricted income for the year was £208,781 (2019: £199,017) and expenditure totalled £196,656 (2019: £196,511) resulting in a surplus for the year of £12,125 (2019: £2,506). The balance on restricted funds at the year end is £22,361 (2019: £10,236).

Further details of the movements on the charity funds are provided at note 14 on page 15.

Reserves Policy

In line with good practice, Living Memory Association's financial policy remains to maintain reserves at a level which allows the company to operate from year to year. At 31 March 2020 our total funds stand at £31,151 of which £22,361 refers to restricted funds.

The Board of Trustees are aware that unrestricted reserves are not sufficiently large and are committed to adding to this level through income generated through training, provision of services and fundraising activities.

Future plans

In the year ahead we will further develop our reminiscence work to decrease the isolation that older people face by continuing to have a presence at both Ocean Terminal Shopping Centre and at The Centre, Livingston, whilst also building on new ways of keeping in touch e.g. through the use of Zoom, WhatsApp, and the Thelma Podcasts. We also look forward to commencing work on our reminiscence project to be run in collaboration with Piershill Library and will also continue with our efforts to secure accredited museum status, having already received the support of Museums Galleries Scotland.

Report of the Trustees (continued)
For the Year ended 31 March 2020**Structure Governance and Management***Governing Document*

Living Memory Association is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Living Memory Association trustees are appointed at the Company's Annual General meeting. The trustees are recruited to maintain a balance of skills within the committee. New trustees are briefed on their legal obligations, the contents of the Memorandum & Articles of Association, the committee and decision making processes, the business plan and the recent financial performance of the charity.

Organisational Structure

The trustees are assisted by the advisory committee and the chair in the running of the charity, these positions are held by members of the charity. Two of the trustees work as volunteers and therefore are involved with the day to day management of the company. The trustees and advisory committee meet on average eight occasions a year to carry out management and financial reviews.

Key management remuneration

The trustees consider the Board of Trustees and the advisory committee as comprising the key management personnel of the charity, in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. The pay of senior staff is reviewed annually and is benchmarked against pay within the charitable sector.

Risk Management

The Board of Trustees regularly reviews the major risks to the charity. The challenge in generating ongoing funding is a major risk faced by the charity due to the reliance placed on core funding to meet the charity's obligations.

In response to the outbreak of COVID-19 the charity has implemented policies and procedures to ensure the continuity of our service provision whilst not compromising the safety of our visitors and staff.

The trustees are confident that:

- The risk assessment procedures undertaken are satisfactory.
- The major risks to which the charity is exposed have been identified.
- Suitable action has been taken to mitigate these risks.

Share Capital

The company is limited by guarantee and has no share capital.

Report of the Trustees (continued)
For the Year ended 31 March 2020

Statement of Responsibilities of the Trustees

The charity's trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Independent Examiner

Christopher Spalding C.A. has indicated his willingness to continue in office and a resolution proposing his re-appointment will be put to the Annual General Meeting.

This report was approved by the board on December 2020 and signed on its behalf:



Heather Robertson
Secretary

**Independent Examiner's Report to the Trustees of Living Memory Association
For the Year ended 31 March 2020**

I report on the accounts of the charity for the year ended 31 March 2020 which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Christopher Spalding C.A. (ICAS)
James Anderson & Co
Chartered Accountants
Pentland Estate
STRAITON
Edinburgh
EH20 9QH

December 2020

Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the Year ended 31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:					
Donations	5	3,379	-	3,379	7,158
Charitable activities - <i>Grants</i>	6	-	208,781	208,781	199,017
- <i>Other</i>	7	6,545	-	6,545	9,116
Other	8	2,073	-	2,073	-
Total income		<u>11,997</u>	<u>208,781</u>	<u>220,778</u>	<u>215,291</u>
Expenditure on:					
Charitable activities	9	<u>679</u>	<u>208,045</u>	<u>208,724</u>	<u>212,831</u>
Total expenditure		<u>679</u>	<u>208,045</u>	<u>208,724</u>	<u>212,831</u>
Net income / (expenditure)		11,318	736	12,054	2,460
Transfer between funds	14	(11,389)	11,389	-	-
Net movement in funds		(71)	12,125	12,054	2,460
Reconciliation of funds:					
Total funds brought forward		<u>8,861</u>	<u>10,236</u>	<u>19,097</u>	<u>16,637</u>
Total funds carried forward	14	<u>8,790</u>	<u>22,361</u>	<u>31,151</u>	<u>19,097</u>

Balance Sheet
As at 31 March 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	10	-	230
Current assets			
Debtors	11	3,070	1,000
Cash at bank & on hand		34,276	26,389
		<u>37,346</u>	<u>27,389</u>
Liabilities			
Creditors: amounts falling due within one year	12	6,195	8,522
Net current assets		<u>31,151</u>	<u>18,867</u>
Net assets		<u>31,151</u>	<u>19,097</u>
The funds of the charity			
Unrestricted fund	14	8,790	8,861
Restricted funds	14	22,361	10,236
Total charity funds		<u>31,151</u>	<u>19,097</u>

The notes at pages 10 to 16 form part of these accounts.

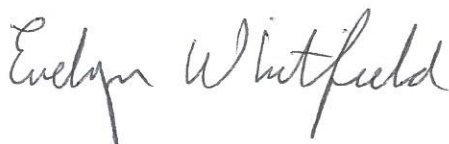
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

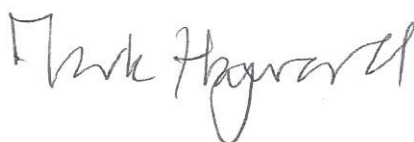
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on December 2020 and were signed on its behalf by:



Evelyn Whitfield

Director



Mark Hayward

Director

**Notes to the Financial Statements
For the Year ended 31 March 2020****1. Statutory information**

Living Memory Association is a private company, limited by guarantee with charitable status and registered in Scotland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The company's registration number and registered office address can be found on the Reference and Administrative Details page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Living Memory Association meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention.

b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

c) Donated services

In accordance with the Charities SoRP (FRS102) general volunteer time is not recognised in the accounts. Information regarding the contribution of volunteers is provided in the Report of the Trustees.

d) Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and grants are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

Income received in advance of a service being provided is deferred until the criteria for income recognition are met.

Notes to the Financial Statements (Continued)**e) Expenditure**

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates and comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

f) Funds

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is in the notes to the financial statements.

g) Tangible fixed assets and depreciation

Expenditure is capitalised as a fixed asset where it represents either a fixed asset or enhancement to an existing asset. Depreciation is provided at the following annual rates in order to write off each asset over its expected useful life less estimated residual value.

Computer equipment – over three years straight line

h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

i) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Pension costs

The charitable company operates a money purchases (defined contribution) scheme. The contributions payable for the year are charged to the Income and Expenditure account.

Notes to the Financial Statements (Continued)**l) Taxation**

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

m) Operating leases

Rentals payable under operating leases are charged to the Income and Expenditure Account on a straight line basis over the period of the lease.

3. Related party transactions

No trustee received any remuneration during the current or previous year.

Travel & subsistence costs totalling £3,820 (2019: £3,893) were reimbursed to 3 (2019: 3) key management personnel during the year.

4. Employee information

	2020 £	2019 £
Wages & salaries	137,766	136,475
Social security costs	7,118	7,510
Pension costs	9,817	10,215
	<u>154,701</u>	<u>154,200</u>

The average monthly number of employees during the year was:

	No.	No.
Management	1	1
Charitable	7	7
	<u>8</u>	<u>8</u>

No staff member is remunerated at a level in excess of £60,000 per annum.

Total key management remuneration was:

	2020 £	2019 £
Total benefits	<u>79,301</u>	<u>76,493</u>

5. Income from donations

Donations	3,379	5,158
Charitable trusts	-	2,000
<i>Total unrestricted donations</i>	<u>3,379</u>	<u>7,158</u>

Notes to the Financial Statements (Continued)

6. Income from charitable activities - Grants

	2020 £	2019 £
The National Lottery Community Fund	112,211	104,891
Edinburgh Integration Joint Board (formerly Edinburgh Voluntary Organisations' Council Prevention Investment Fund)	24,665	19,846
The Robertson Trust - Training	13,000	13,000
The National Lottery Heritage Fund - 'Strike up the Band'	40,800	40,800
The National Lottery Heritage Fund - 'Our families in WW 1'	-	9,000
Santander	-	4,260
Impact Funding Partners	4,850	7,220
Bank of Scotland Foundation	10,415	-
Craigentinny & Duddingston Neighbourhood Partnership	2,840	-
<i>Total restricted grants</i>	208,781	199,017

7. Income from charitable activities - Other

Training	6,545	5,526
Services - EVOC 150 th Anniversary	-	3,500
- Others	-	90
<i>Total unrestricted other income from charitable activities</i>	6,545	9,116

8. Other income

COVID-19 Job Retention Scheme	2,070	-
Sundry	3	-
<i>Total unrestricted other income</i>	2,073	-

9. Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Salaries	-	137,766	137,766	136,475
Employer NIC	-	7,118	7,118	7,510
Pension contributions	-	9,817	9,817	10,215
Staff expenses	-	3,506	3,506	2,999
Volunteer expenses	-	11,891	11,891	9,616
Freelance workers' fee	-	4,520	4,520	3,901
Upkeep property, cleaning	-	2,918	2,918	2,156
Insurance	-	840	840	813
Water rates	-	330	330	-
Training	-	1,497	1,497	1,366
Stationery & office costs	-	1,314	1,314	2,912
Project specific costs - Big Lottery	-	11,434	11,434	11,652
- 'Strike up the Band'	-	7,100	7,100	1,779
- Santander	-	-	-	3,439
- Cordis	-	-	-	5,832
- World War One	-	-	-	2,669
Project evaluation	100	1,025	1,125	500
Heat & light	-	1,183	1,183	1,023
Telephone	-	572	572	2,077
Website, publicity & promotion	-	1,771	1,771	1,665
Independent examiner's fee	72	1,920	1,992	1,920
Payroll processing	-	586	586	723
Professional fees	-	34	34	-
Depreciation	139	91	230	343
Sundry	368	812	1,180	1,236
	679	208,045	208,724	212,831

Notes to the Financial Statements (Continued)

10. Tangible fixed assets

	Computer equipment £
Cost	
31 March 2019	
Additions	4,617
	-
31 March 2020	4,617
Depreciation	
31 March 2019	
Charge for the year	4,387
	230
31 March 2020	4,617
Net Book Value	
31 March 2020	-
31 March 2019	230

	2020 £	2019 £
11. Debtors		
Rent deposit		
Other debtors	1,000	1,000
	2,070	-
	3,070	1,000

	2020 £	2019 £
12. Creditors		
Amounts falling due within one year		
Social security & other taxes	2,678	4,587
Sundry creditors & accruals	3,517	3,935
	6,195	8,522

13. Pension costs

The company operates a money purchase (defined contributions pension scheme). The assets of the scheme are held separately from those of the charitable company in independently administered funds. The pension cost represents contributions payable by the company to the fund and amounted to £9,857 (2019: £10,215).

Pension contributions are made in respect of 8 members of staff (2019: 8).

Notes to the Financial Statements (Continued)

14. Statement of funds

<i>Current year</i>	Balance 31 March 2019 £	Income £	Expenditure £	Transfers £	Balance 31 March 2020 £
Unrestricted fund	8,861	11,997	(679)	(11,389)	8,790
Restricted funds					
Edinburgh Integration Joint Board	4,384	24,665	(23,964)	-	5,085
National Lottery Community Fund	-	112,211	(118,903)	6,692	-
National Lottery Heritage Fund					
- Our Gala Days	982	-	-	-	982
The Robertson Trust	2,857	13,000	(13,715)	-	2,142
Impact Funding Partners	181	4,850	(9,728)	4,697	-
National Lottery Heritage Fund					
- 'Strike up the Band'	1,832	40,800	(40,625)	-	2,007
National Lottery Heritage Fund					
- Our Families in World War One	-	-	-	-	-
Santander	-	-	-	-	-
Bank of Scotland Foundation	-	10,415	(1,110)	-	9,305
Craigentinny & Duddingston					
Neighbourhood Partnership	-	2,840	-	-	2,840
	<u>10,236</u>	<u>208,781</u>	<u>(208,045)</u>	<u>11,389</u>	<u>22,361</u>
Total charity funds	<u>19,097</u>	<u>220,778</u>	<u>(208,724)</u>	<u>-</u>	<u>31,151</u>

<i>Previous year</i>	Balance 31 March 2018 £	Income £	Expenditure £	Transfers £	Balance 31 March 2019 £
Unrestricted fund	8,907	16,274	(9,105)	(7,215)	8,861
Restricted funds					
Edinburgh Integration Joint Board	3,051	19,846	(18,513)	-	4,384
National Lottery Community Fund	-	104,891	(112,044)	7,153	-
National Lottery Heritage Fund					
- Our Gala Days	982	-	-	-	982
The Robertson Trust	3,505	13,000	(13,648)	-	2,857
Impact Funding Partners	192	7,220	(7,231)	-	181
National Lottery Heritage Fund					
- 'Strike up the Band'	-	40,800	(38,968)	-	1,832
National Lottery Heritage Fund					
- Our Families in World War One	-	9,000	(9,000)	-	-
Santander	-	4,260	(4,322)	62	-
	<u>7,730</u>	<u>199,017</u>	<u>(203,726)</u>	<u>7,215</u>	<u>10,236</u>
Total charity funds	<u>16,637</u>	<u>215,291</u>	<u>(212,831)</u>	<u>-</u>	<u>19,097</u>

The **unrestricted fund** is free to use in accordance with the objects of the charity.

Notes to the Financial Statements (Continued)

The **restricted funds** are for use in terms of the grants awarded by the donors and are as follows:

Edinburgh Integration Joint Board – to offer training in reminiscence skills, undertake life story work, and help and support to isolated older people

National Lottery Community Fund – based at 'The Wee Museum of Memory' using reminiscence and oral history to bring people together, offer new opportunities and decrease loneliness.

National Lottery Heritage Fund – 'Strike up the Band' project in partnership with West Lothian Heritage Services to celebrate and record the memories and history of West Lothian Brass Bands.

The Robertson Trust - funding for programme of activities at 'The Wee Museum of Memory'.

Impact Funding Partners - to create new volunteering projects, enhance existing services and improve capacity to deploy, support and train volunteers.

Santander - funding to support older people in using ICT.

National Lottery Heritage Fund - project recording family histories of World War One culminating in an exhibition to commemorate the 100th anniversary in November 2018.

Bank of Scotland Foundation – funding to help and support isolated older people using reminiscence.

Craigentiny & Duddingston Neighbourhood Partnership – funding towards a joint reminiscence project with Piershill Library.

15. Analysis of net assets between funds

	Tangible fixed assets £	Current assets £	Current liabilities £	Total £
Unrestricted fund	-	8,790	-	8,790
Restricted funds	-	28,556	(6,195)	22,361
Total at 31 March 2020	-	37,346	(6,195)	31,151
Unrestricted fund	138	8,723	-	8,861
Restricted funds	92	18,666	(8,522)	10,236
Total at 31 March 2019	230	27,389	(8,522)	19,097