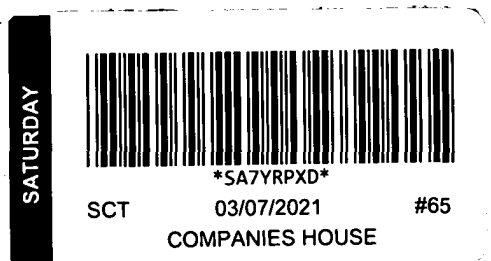


LEUCHIE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

COMPANY REGISTRATION NO: SC392721

CHARITY NO: SC042249

WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT



LEUCHIE

FINANCIAL STATEMENTS

For the year ended 31 December 2020

CONTENTS	PAGE
Report of the Trustees	1 - 8
Report of the Independent Auditors	9 - 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Financial Statements	15 - 27

LEUCHIE

REPORT OF THE TRUSTEES

For the year ended 31 December 2020

The Trustees are pleased to present their annual Trustees' report together with the financial statements of the Charity for the year ending 31 December 2020 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

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

Introduction from the Chair and Chief Executive

In the introduction to the Trustees last annual report we recognised the extraordinary success of the previous year for Leuchie House and our concern about the then emerging pandemic. It has lasted much longer and had much more of an impact than any of us would have imagined.

For our guests, their isolation, need for health and care services and their wellbeing has been subject to an extreme test. Their loved ones, who provide most of their care have been exhausted by the weighty responsibility and effort. Some have sadly passed away, others remain resilient and glad to have had the opportunity to come to Leuchie. We have above all other things seen stark evidence of the necessity of a break at Leuchie for the health and wellbeing of many people in Scotland with neurological conditions along with their carers. Leuchie is a critical health service.

In their professionalism, creativity and skill the team at Leuchie has responded brilliantly to the pandemic 'call to arms'. We recognised the implications for our guests and closed our usual respite service just ahead of the first national lock down. Leuchie quickly re-provisioned as a Step Down service for our NHS and welcomed people who were in hospital but did not require immediate hospital treatment. This provided a much more reassuring environment and freed up hospital beds which were urgently needed.

Leuchie continued to provide this kind of support, welcoming people in from the community when their home circumstances or a break down in their care arrangements would have otherwise meant admission to hospital.

Leuchie was an early advocate for individual, risk assessed respite to re-commence in late summer 2020. We were delighted to welcome guests back to a COVID safe respite experience and to remain COVID free. This was achieved by the high degree of professional infection prevention and control and diligence of everyone at Leuchie.

Throughout the year we have been supported brilliantly by our colleagues in Scottish Government, the Health and Social Care Partnership, donors and the local community. Along with the staff team who have been magnificent, you deserve much greater thanks than we can commit to these pages.

Finally, most guests who come to Leuchie stay in touch and return. It is from you that we draw the greatest strength and support and to you that we owe the greatest thanks, because you continue to give us purpose, the strength to carry on and, crucially, your friendship.

Stephen Pearson
Chair of the Board of Trustees
Leuchie

Mark Bevan
Chief Executive
Leuchie

LEUCHIE

REPORT OF THE TRUSTEES (cont)

For the year ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Purpose

The purposes of the company shall be wholly charitable. In particular, the purposes shall be:-

- a) To advance health by enhancing the quality of life of people affected by long term physical disability, including carers, through the provision and promotion of respite care or short term breaks for respite purposes, and the provision and promotion of knowledge and understanding of long term conditions and the available services, in order to improve care and support for people affected by long term conditions and their families and carers and otherwise generally to promote the advancement of health and quality of life amongst people within the United Kingdom; and
- b) To promote such similar charitable purposes, objects or institutions and in such proportions and manner as the Trustees shall think fit.

Aims and activities

Leuchie specialises in providing respite breaks for people with long-term neurological conditions, including for example Multiple Sclerosis, Parkinson's, Motor Neurone Disease and Stroke. This activity also supports carers, who are able to take a break from their caring role either at Leuchie or elsewhere, safe in the knowledge that their loved one is receiving excellent care.

Leuchie breaks offer a true holiday experience, choice and independence with expert care and support. Our mission is a simple one:

"To enhance the lives of people with long term conditions, and their carers, through the provision of individualised breaks that improve their quality of life"

Objectives

The following objectives were identified in 2020:

- Improve the quality of care as measured by the Care Inspectorate
- Improve financial sustainability
- Improve the environment and equipment for guests and staff

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Leuchie prides itself on delivering the best service possible to guests. We were therefore delighted when Care Inspectorate grades were increased in March 2020 to the maximum award possible of grade 6 in all aspects of healthcare, with the environment being upgraded to grade 5.

We have this year completed the first phase of a building and refurbishment programme and we anticipate our environment to be recognised as being at the same standard as our excellent healthcare when next inspected.

We have decorated the dining room and first floor lounge. We have brought in business speed broadband, introduced 100% wifi coverage, installed a new silent call system and moved from paper based care plans to plans which are held on smart phones, carried by all care and nursing colleagues.

LEUCHIE

REPORT OF THE TRUSTEES (cont)

For the year ended 31 December 2020

It has undoubtedly been the most challenging year in most organisations' financial history. However, by re-purposing to meet the NHS need in the face of the pandemic, changing our cost base and shifting our event based fundraising to more innovative means, we have weathered the financial storm with strong reserves to see the organisation into 2021 and beyond.

These reserves and new areas of focus will see major investments in 2021, to increase room numbers and to install the sorts of technology which will give Leuchie's guest back some of the independence which they have lost. In 2021 Leuchie aims to lay the foundations which will see it become the first National Centre for Technology Enabled Care, a truly innovative reaction to emerging needs.

Financial Support and Sustainability

The Trustees continue to work closely with the Trustees of the Leuchie Forever Fund, our sister charity, whose principal aim is to raise funds to support Leuchie to achieve its target of financial sustainability and to assist with the wider development of the Leuchie model through the provision of additional capacity.

Leuchie was well supported in 2020 by donors, generous benefactors, the wider community and the Scottish Government, receiving £1,344,070 in grants and donations. We are very grateful to all who have supported Leuchie in 2020 and would like to acknowledge their contribution to enabling our work to take place. A number of significant donations were received during the year from those who prefer to remain private.

Leuchie remains very grateful for the continued support of the Scottish Government and Parliament, which recognises Leuchie's unique contribution to the alleviation of the impact of neurological conditions on the individual, family, health and social care services and the wider economy.

This recognition is reflected in the form of a 5 year commitment of a grant of £300,000 per annum (to March 2023). This grant is supporting the Trustees in their continued aim to achieve financial sustainability of Leuchie in the medium to long term. The Scottish Government's commitment to supporting Leuchie does, in addition to reducing the financial risk, also strengthen other fundraising activities.

There are many others who enable Leuchie to deliver the service much needed by our guests and we take this opportunity to thank all donors and funders for their support, without which many people in Scotland could not continue to benefit from the vital services Leuchie provides to them.

Our commitment to delivering complex care through our highly skilled team and to being a Living Wage Employer remains unchanged. We acknowledge and thank all the staff at Leuchie for the incredible commitment, hard work and care shown by them in providing the service to guests; they are very special people. Our team includes an army of volunteers who are at the heart of the Leuchie community and without whom the guests could not enjoy all that they do. On behalf of the team and guests, our last word in this section is one of sincere thanks to our volunteers for their considerable efforts.

LEUCHIE

REPORT OF THE TRUSTEES (cont)

For the year ended 31 December 2020

FINANCIAL AND OPERATING REVIEW

Leuchie operations produced a deficit for the year of £9,439 (2019 – a surplus of £564,938). The total value of funds held at 31 December 2020 amounted to £722,102 (2019 - £731,541) comprising £106,306 (2019 - £299,500) of a restricted nature and £615,796 (2019: £432,041) of an unrestricted nature.

Principal funding sources

Leuchie receives funding from three main sources:

- fees from guests and the NHS for use of the Leuchie service;
- voluntary donations and fundraising; and
- statutory funding.

Reserves policy

In the Trustees' view, reserves should provide the Charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. To achieve this a policy of six months net expenditure, c £500,000, has been calculated as an appropriate free reserve.

In 2020 and despite the impact of COVID Leuchie has taken steps to ensure its long term sustainability by securing £200,000 as an independent reserve for these purposes.

Principal risks and uncertainties

Leuchie maintains a comprehensive Risk Register which is the principal tool for the management of risk. The Trustees and senior management team regularly monitor the key risks identified in the Risk Register and adjust where necessary.

There are general risks and challenges in meeting the demand for respite for the group of individuals for whom we care. In addition, as with the whole of the care sector across the UK, there is a shortage of those willing to take positions in both care and nursing, our largest two staffing groups.

In the context of COVID the organisation moved to hold more frequent, ad hoc and sub group meetings of the Board to support our capacity to make strategic decisions in a tactical timeframe, as was required.

The specific risks facing the charity are:

Coronavirus Impact – The Coronavirus, has had significant adverse impact on Leuchie's operations and financial results by reducing fee income and planned event fundraising opportunities.

The management view, supported by the Board was that C19 would be extremely serious and that it would have a time limited direct effect. In our estimation the impact will last for the duration of 2021 and the organisation has re-shaped its provision accordingly; to meet the need now and to ensure long term sustainability. This has meant doing some things differently and indeed doing some different things, for example Leuchie at Home and Leuchie Online.

The Trustees remain of the view that the actions taken by the charity, combined with the reserves available to it, will enable Leuchie to continue to operate as a going concern for the foreseeable future.

LEUCHIE

REPORT OF THE TRUSTEES (cont)

For the year ended 31 December 2020

Financial – Leuchie operates within a robust set of financial controls. However, it operates in cyclical and potentially vulnerable markets which need constant monitoring. The Charity has made a significant advance in establishing reserve funds and continues to operate so that financial risks are minimised where possible. It is anticipated that a consequence of Coronavirus will be a draw-down of unrestricted reserves. It is increasingly the case that our guests' funding for a placement falls short of the cost of the placement at Leuchie. An ever larger proportion of the cost of care is being passed on by public authorities to individual guests, against an economic background of wage inflation, increased costs of equipment, food and other running costs due to the general and prevailing economic conditions. To offset these risks, management are working hard towards, and investing in increased capacity for fundraised income and to be more creative in generating income, for example selling Christmas trees in 2020.

The Charity prepares a detailed annual budget, comprising monthly profit and loss accounts, balance sheet and cash flows. Performance is monitored and reviewed against the budget by budget holders and in monthly management meetings.

Operational – Leuchie works with a wide range of guests who have dynamically varying and complex health conditions. Meeting these needs involves many staff and volunteers. As a result, the organisation is faced with a large number of potential risks to manage which include appropriate staffing levels, health and safety and the welfare of all involved.

These risks are managed through a new senior management and nursing structure, an active programme of audits, reviews by senior staff and regular site visits from public authorities.

We have increased induction training for all staff and volunteers, pre-admission reviews of guests' needs and the maintenance of high standards through adherence to clear and robust policies. Leuchie worked closely with public authorities in 2019 to improve care quality management and we have invested in systems which improve availability of critical information to our colleagues. Leuchie has developed a single plan which highlights quality improvement action and ensures its adherence to regulatory standards. Guests are arriving at Leuchie with ever more complex health care requirements and equipment. As medical advances are enabling people to live longer, there is a compound effect of ageing on top of any underlying condition.

Political – The focus in recent years of government policy on carers and on respite has led to some prioritisation of public monies toward these purposes. This is the case at national and at local government levels. With pressure on public finances likely to grow, it will remain important for Leuchie to operate a good quality service at a reasonable price and to maintain its moderate but insistent voice in the political landscape.

Elections to the Scottish Parliament took place in May 2021 and Leuchie is beginning the process of engaging with new Ministers and their Civil Servants to make the case for support for respite care and investment in technology.

Reputational – Leuchie has a high profile across Scotland as the National Respite Centre for people with long term conditions. The Charity is well known and respected in health and social care services circles. As well as being a high profile charity in the local community Leuchie enjoys significant local support in terms of fundraising and volunteers. In addition, a large proportion of Leuchie's income, both from the use of its charitable services and fundraising activities, comes from members of the public. Reputational damage is therefore a critical risk for the charity. Because of this, Leuchie takes every opportunity to maintain its high standards of operational and financial management and to communicate regularly with stakeholders and supporters, portraying a positive image in the media through regular events, press releases and promotional materials and an active social media presence on Facebook and Twitter.

LEUCHIE

REPORT OF THE TRUSTEES (cont)

For the year ended 31 December 2020

Leuchie has received strong public and donor support for its response to the Coronavirus.

PLANS FOR THE FUTURE

The Charity plans to provide a similar range of services and support for residents in 2021 and is diversifying and expanding. We will offer more service to more guests in house, provide on line support and test a local Leuchie At Home service, providing short respite sessions in people's own homes.

CORPORATE STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Leuchie was incorporated on 2 February 2011. The company is a charitable company limited by guarantee with no share capital. The company's purposes and powers are prescribed by, and it is governed in accordance with, its Memorandum and Articles of Association. The liability of each member in the event of winding up is limited to a £1.

The Board operates standing Sub Committees for Care Quality, Finance and Nominations. The terms of reference for these committees have been updated to best support the organisation to deliver its plans, in particular we have appointed a Board member to support the delivery team to support quality improvement.

Recruitment and appointment of new Trustees

The Board of Trustees has a Nominating Committee. The Committee and Board are reviewing their recruitment practice with the intention of demonstrating best practice in recruitment and appointment. The Charity operates a rotation policy in respect of Trustees. Movements in Trustees are shown on page 7.

Induction and training of new Trustees

On appointment new Trustees receive a Trustees Handbook, which covers all aspects of the Charity including Policies and Procedures, OSCR Guidance for Charity Trustees, the latest Care Inspectorate Report and Leuchie's organisation chart. In addition, the new Trustees meet with the Senior Management Team for an induction visit.

Organisational structure

The Board of Trustees considers the Chief Executive of the Charity and the four Senior Managers reporting to him to be responsible for directing and controlling, running and operating the Charity on a day to day basis, subject always to the supervision and approval of the Board. These key management personnel are the CEO, Head of Care, Head of Services and Facilities, Head of HR, Head of Fundraising and Communications and Quality Improvement Manager.

All Trustees give of their time freely and no Trustee received remuneration in the year.

Key management remuneration

Leuchie House staff, including all key management staff, are contractually entitled to an annual salary review. The salary review looks at equivalent marketplace salaries for each role within Leuchie and assesses where Leuchie staff are against the marketplace average and whether any adjustments to salaries for specific roles are warranted. Where particular roles may be difficult to recruit for due to locality or required skillsets, this may also be a factor influencing increases to salary.

LEUCHIE

REPORT OF THE TRUSTEES (cont)

For the year ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Leuchie (also known as "Leuchie House")	
Charity Number	SC042249	
Company Number	SC392721	
Patrons	Gavin Hastings OBE Mairi O'Keefe MBE	
Trustees	Stephen Pearson Kevin Woods Rhona Brankin Ann Butterfield Jacquelyn Chaplin Gordon Davies Stephen Dean Richard Meade Keith Murdoch Sophie Tulloch David Ogilvie Suzanne Gush Maria Duffy	Chair (resigned 6 July 2020) (resigned 22 February 2020) (resigned 6 July 2020) (resigned 6 July 2020) (Appointed 17 March 2021) (Appointed 17 March 2021)
Company Secretary	Heather Kilfara	
Key Management Personnel	Mark Bevan Lana Bambridge Nicola Collins Emma Jenson Ross MacNab	Chief Executive Head of Fundraising and Communications (appointed January 2020) Head of Services Head of Care Head of Human Resources
Registered Office and Operational Address	Leuchie House North Berwick, East Lothian EH39 5NT	
Senior Statutory Auditor	Kevin Cattnach	
Independent Auditors	Whitelaw Wells 9 Ainslie Place Edinburgh EH3 6AT	
Bankers	Royal Bank of Scotland 32 Court Street, Haddington EH41 3NS	

LEUCHIE

REPORT OF THE TRUSTEES (cont)

For the year ended 31 December 2020

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Trustees 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;
- 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure of information to auditors

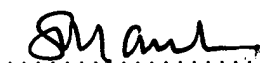
So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each Trustee has taken all the steps he ought to have taken as a Trustee in order to make himself aware of any relevant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

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

Approved by order of the Board of Trustees on 24 June 2021 and signed on its behalf by:-



Suzanne Gush, Trustee

LEUCHIE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

Opinion

We have audited the financial statements of Leuchie for the year ended 31 December 2020, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' annual report; or
- Proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Cattnach

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditor

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

24 June 2021

LEUCHIE

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income and Endowments from:					
<i>Donations and legacies</i>					
Grants and donations	2	1,132,514	211,556	1,344,070	1,652,119
Legacies	2	100,675	-	100,675	370
<i>Charitable activities</i>					
Short break care	4	629,555	-	629,555	936,062
Other trading activities	5	40,357	-	40,357	201,067
Investment income		522	-	522	779
Other income – renewable heat incentive		19,494	-	19,494	21,191
		<hr/>	<hr/>	<hr/>	<hr/>
Total		1,923,117	211,556	2,134,673	2,811,588
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
<i>Raising funds</i>		137,546	-	137,546	135,002
<i>Charitable activities</i>		1,612,021	394,545	2,006,566	2,111,648
		<hr/>	<hr/>	<hr/>	<hr/>
Total	6	1,749,567	394,545	2,144,112	2,246,650
		<hr/>	<hr/>	<hr/>	<hr/>
Net Income/(Expenditure)	7	173,550	(182,989)	(9,439)	564,938
Transfer between funds	14	10,205	(10,205)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		183,755	(193,194)	(9,439)	564,938
Reconciliation of Funds					
Total Funds Brought Forward		432,041	299,500	731,541	166,603
		<hr/>	<hr/>	<hr/>	<hr/>
Total Funds Carried Forward		615,796	106,306	722,102	731,541
		<hr/>	<hr/>	<hr/>	<hr/>

The results for the year derive from continuing activities.
There are no gains or losses other than those shown above.
The notes on pages 15 – 27 form part of these financial statements.

LEUCHIE

BALANCE SHEET

As at 31 December 2020

			2020	2019
	Note	£	£	£
Fixed Assets				
Tangible assets	10		126,126	153,952
Current Assets				
Debtors	11	142,375	344,321	
Cash at bank and in hand		596,995	429,635	
		739,370	773,956	
Creditors: Amounts falling due within one year	12	(143,394)	(196,367)	
Net Current Assets			595,976	577,589
Net Assets			722,102	731,541
Funds	14			
Unrestricted funds			615,796	432,041
Restricted funds			106,306	299,500
Total Funds			722,102	731,541

The financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

These financial statements were approved by the Board of Trustees on 24 June 2021 and were signed on its behalf by:



Stephen Pearson
Trustee



Suzanne Gush
Trustee

Company Registration No: SC392721

The notes on pages 15 - 27 form part of these financial statements.

LEUCHIE**CASH FLOW STATEMENT****As at 31 December 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Net cash provided by operating activities	17	218,939	403,825
		<hr/>	<hr/>
Cash flows from investing activities			
Interest received		522	779
Purchase of property, plant and equipment		(52,101)	(75,902)
		<hr/>	<hr/>
Net cash used in investing activities		(51,579)	(75,123)
		<hr/>	<hr/>
 Change in cash and cash equivalents in the reporting period		167,360	328,702
Cash and cash equivalents at the beginning of the year		429,635	100,933
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	18	596,995	429,635
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 15 - 27 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

1. Accounting Policies

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

Basis of preparing the financial statements

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 (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Leuchie meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The charity reported a net cash inflow of £167,360 in the year and a decrease in total funds of £9,439 to £722,102. The Trustees have prepared cash flow projections for the twenty four months to December 2022 and these indicate that the charity should be in a position to honour debts and obligations as they arise, assuming that grant income is received in a timely manner. The Trustees are continuing to work hard to secure a stable funding position for the Charity and work towards the stated aim of holding six month's net operating expenditure in reserves, currently c. £500K. During a previous year the Scottish Government confirmed their commitment to provide five year funding support, subject to certain conditions being met, of £300,000 per annum up to March 2023. Additionally, the Trustees of the Leuchie Forever Fund have indicated they will continue to support the charitable company. The Trustees continue to adopt the going concern basis of accounting.

The charity has in place funding which will enable it to continue until at least 31 December 2021 and continues to be reliant on successful funding applications in order to continue beyond that date. The Trustees have reasonable expectation that new funding will be obtained and have therefore continued to prepare the financial statements on a going concern basis. The Trustees' going concern assessment includes the expected impact of COVID-19 to the charity for a period of at least 12 months from the date of signing of these financial statements.

Income

All income is 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:

- Donations and legacies are included in full in the Statement of Financial Activities when receivable. Income from activities for generating funds is recognised as earned, as the related services are provided.
- Investment income is included when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income from service level agreements, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.
- The Charity is grateful for volunteers and donations-in-kind, which are not recognised in the accounts as the benefit to the Charity cannot be reasonably quantified.

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

1. Accounting Policies (cont)

Expenditure and irrecoverable VAT

Liabilities are recognised as expenditure 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. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the direct costs of fundraising activities together with associated support costs.
- Expenditure on charitable activities includes the costs of providing all aspects of the activities undertaken to further the purposes of the Charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in the notes to the accounts.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Plant and machinery	20% straight line
Fixtures and fittings	25% straight line
Computer equipment	33.33% straight line
Leasehold improvements	20% straight line
Motor Vehicles	20% straight line

Items of equipment are capitalised where the purchase price exceeds £750.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds. These are the funds set aside by the Trustees out of unrestricted general funds for future purposes or projects.

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

1. Accounting Policies (cont)

Fund accounting (cont)

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 included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Income from Grants and Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Donations	585,385	53,996	639,381	1,102,221
Gift Aid	19,193	-	19,193	28,964
Grants (note 3)	406,333	157,560	563,893	520,934
Legacies	100,675	-	100,675	370
HMRC job retention scheme	121,603	-	121,603	-
	<hr/>	<hr/>	<hr/>	<hr/>
	1,233,189	211,556	1,444,745	1,652,489
	<hr/>	<hr/>	<hr/>	<hr/>

Income from donations was £1,444,745 (2019: £1,652,489) of which £1,233,189 (2019: £986,962) was unrestricted and £211,556 (2019: £665,527) was restricted.

LEUCHIE

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

3. Grants	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
The Scottish Government	300,000	-	300,000	300,000
The Robertson Trust	12,500	-	12,500	78,000
The R S Macdonald Charitable Trust	-	10,620	10,620	12,600
Myfident Foundation	7,597	-	7,597	-
Foundation Scotland	-	-	-	5,000
G C Gibson Charitable Trust	10,000	-	10,000	10,000
Christina Mary Hendrie Trust	-	-	-	5,000
The Hugh Fraser Foundation	-	-	-	10,000
The Oldhurst Trust	5,000	-	5,000	5,000
The Martin Charitable Trust	5,000	-	5,000	5,000
Girdlers' Company Charitable Trust	5,000	-	5,000	-
National Lottery Community Fund	-	8,513	8,513	-
The Scottish Government – Community Recovery Fund	-	6,393	6,393	-
Miss Margaret Butters Reekie Charitable Trust	10,000	-	10,000	5,000
Alastair and Margaret Miller Charitable Trust	7,000	-	7,000	5,000
The Julia and Hans Rausing Trust	-	34,546	34,546	-
The Haremead Trust	-	5,000	5,000	-
Derek Stewart Charitable Trust	-	5,000	5,000	5,000
Batchworth Trust	-	-	-	5,000
Clothworkers' Foundation	-	-	-	14,000
Mrs Robinson Charitable Trust	10,000	-	10,000	7,000
Percy Bilton Charity	-	-	-	6,497
Anonymous	-	17,492	17,492	-
Standard Life Aberdeen Charitable Foundation	-	17,492	17,492	-
The Fountainhall Trust	5,000	-	5,000	-
Corra Foundation	-	8,513	8,513	-
The North Berwick Trust	-	27,035	27,035	-
Other grants (individually less than £5,000)	29,236	16,956	46,192	42,837
	<u>406,333</u>	<u>157,560</u>	<u>563,893</u>	<u>520,934</u>

4. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Short break care:				
Fees	622,172	-	622,172	902,708
Expenses recharged to guests	3,452	-	3,452	14,970
Staff meal income	279	-	279	2,134
Carers fees	3,652	-	3,652	16,250
	<u>629,555</u>	<u>-</u>	<u>629,555</u>	<u>936,062</u>

Income from charitable activities was £629,555 (2019: £936,062) of which £629,555 (2019: £936,062) was unrestricted and £nil (2019: £nil) was restricted.

LEUCHIE

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

5. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Fundraising events	30,337	-	30,337	192,300
Residents shop income & other sales	10,020	-	10,020	8,767
	<u>40,357</u>	<u>-</u>	<u>40,357</u>	<u>201,067</u>

Income from charitable activities was £40,357 (2019: £201,067) of which £40,357 (2019: £201,067) was unrestricted and £Nil (2019: £Nil) was restricted.

6. Expenditure

	Raising Funds £	Short Break Care £	Total Funds 2020 £	Total Funds 2019 £
<i>Direct costs</i>				
Staff costs	97,676	1,022,329	1,120,005	1,160,121
Other overheads	39,870	70,608	110,478	176,380
<i>Support costs</i>				
Staff costs	-	387,766	387,766	377,658
Finance costs	-	4,193	4,193	6,249
Property costs	-	304,860	304,860	299,296
Other overheads	-	130,645	130,645	151,749
Depreciation	-	78,845	78,845	68,477
<i>Governance costs</i>				
Auditor fees	-	7,320	7,320	6,720
	<u>137,546</u>	<u>2,006,566</u>	<u>2,144,112</u>	<u>2,246,650</u>

Expenditure was £2,144,112 (2019: £2,246,650) of which £1,749,567 (2019: £1,841,831) was unrestricted and £394,545 (2019: £404,819) was restricted.

Further analysis of the charitable activities is not provided as the Trustees believe the Charity only has one main activity. Cost of Raising Funds is allocated on the basis of staff time.

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

7. Net income/(expenditure) for the year

This is stated after charging:

	2020	2019
	£	£
Auditor's remuneration – audit fees	7,320	6,600
Auditor's remuneration – tax compliance fees	-	120
Auditor's remuneration – payroll fees	5,580	5,280
Depreciation – owned assets	78,845	68,477
Loss on disposal of assets	1,082	-
Hire of plant and machinery	2,388	2,406
Other operating leases – service charge	21,806	21,806
	<u> </u>	<u> </u>

8. Trustees' Remuneration and Benefits

There was no Trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

No Trustee was reimbursed expenses in the year (2019: no Trustees).

Donations from Trustees

During the year, Trustees donated a total of £759 (2019: £1,433) to the Charity.

9. Staff Costs

	2020	2019
	£	£
Wages and salaries	1,372,652	1,387,491
Agency staff	-	29,600
Social security costs	100,346	91,417
Other pension costs	34,773	29,270
	<u> </u>	<u> </u>
	1,507,771	1,537,778
	<u> </u>	<u> </u>

One employee received emoluments between £80,000 and £90,000 in the current year (2019: one employee received emoluments between £70,000 and £80,000).

Key management personnel remuneration

The key management personnel are considered to be the Trustees and the Chief Executive, Head of Care, Head of Services, Head of HR, Head of Fundraising and Communications and Head of Operations. The total of key management remuneration was £225,309 (2019: £208,086).

LEUCHIE

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

9. Staff Costs (cont)

The average monthly number of employees during the year was as follows:-

	2020	2019
	Number	Number
Senior management	5	4
Administration and support	6	8
Service providers	72	73
	<hr/>	<hr/>
	83	85
	<hr/> <hr/>	<hr/> <hr/>

LEUCHIE

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

10. Tangible Fixed Assets

	Improvements to Property £	Computer Equipment £	Plant & Machinery £	Motor Vehicles £	Fixtures & Fittings £	Total £
Cost						
At 1 January 2020	136,355	134,405	161,924	-	18,662	451,346
Additions	-	3,141	11,104	37,856	-	52,101
Disposals	-	(3,626)	(9,646)	-	(1,672)	(14,944)
At 31 December 2020	136,355	133,920	163,382	37,856	16,990	488,503
Depreciation						
At 1 January 2020	110,287	90,636	77,823	-	18,648	297,394
Charge for year	22,848	19,088	29,626	7,283	-	78,845
Disposals	-	(3,022)	(9,182)	-	(1,658)	(13,862)
At 31 December 2020	133,135	106,702	98,267	7,283	16,990	362,377
Net book value						
At 31 December 2020	3,220	27,218	65,115	30,573	-	126,126
At 31 December 2019	26,068	43,769	84,101	-	14	153,952

LEUCHIE

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

11. Debtors: amounts falling due within one year

	2020	2019
	£	£
Trade debtors	41,282	73,653
Other debtors	7,320	-
Prepayments and accrued income	93,773	270,668
	<hr/>	<hr/>
	142,375	344,321
	<hr/>	<hr/>

12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other loans	-	5,000
Trade creditors	80,256	87,722
Social Security and other taxes	26,056	26,056
Other creditors	1,893	2,960
Accruals and deferred income	28,251	68,392
Pension	6,938	6,237
	<hr/>	<hr/>
	143,394	196,367
	<hr/>	<hr/>

Included within accruals and deferred income is deferred income which comprises:

	£
Brought forward	28,625
Released to income in the year	(28,625)
Deferred in year	7,030
	<hr/>
Carried forward	7,030
	<hr/>

Deferred income consists of receipts in advance for short breaks of £7,030 (2019: £28,625).

LEUCHIE

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

13. Operating Lease Commitments

Minimum lease payments under non-cancellable leases fall due as follows:-

	Equipment 2020 £	Property 2020 £	Equipment 2019 £	Property 2019 £
Within one year	1,893	21,806	1,431	21,806
Between one and five years	2,772	87,224	-	87,224
In more than five years	-	11,650	-	33,456
	<hr/>	<hr/>	<hr/>	<hr/>
	4,665	120,680	1,431	142,486
	<hr/>	<hr/>	<hr/>	<hr/>

14. Funds

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
General Fund	305,866	1,923,117	(1,688,683)	(3,116)	537,184
Designated Funds					
Fixed assets	126,175	-	(60,884)	13,321	78,612
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	432,041	1,923,117	(1,749,567)	10,205	615,796
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Fixed assets	66,181	2,620	(18,119)	534	51,216
Staff costs	13,627	91,106	(91,470)	(3,856)	9,407
Redevelopment	213,067	53,996	(256,304)	(6,883)	3,876
Other restricted funds	6,625	63,834	(28,652)	-	41,807
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	299,500	211,556	(394,545)	(10,205)	106,306
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	731,541	2,134,673	(2,144,112)	-	722,102
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The above funds at the end of the year represent:-

Purposes of Designated Funds

Fixed asset

A designated fund has been set up to represent the balance of unrestricted fixed assets to which depreciation will be charged.

LEUCHIE

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

14. Funds (cont)

Restricted Fixed assets: the net book value of fixed assets purchased with restricted donations. Transfers represent funds used to assist in the purchase of assets in the year.

Staff costs: funds received towards specific staff costs.

Redevelopment fund: this represents funds from Leuchie Forever Fund, The Robertson Trust and other funders towards the ongoing modernisation and redevelopment of the centre and IT Infrastructure. Transfers represent spend on the purchase of fixed assets.

Other restricted funds: These represent various donations made to the Charity for various restricted purposes (other than the funds above). The Charity maintains a detailed register of the donations including their purpose and use of the funds.

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
General Fund	(47,517)	2,146,061	(1,785,396)	(7,282)	305,866
Designated Funds					
Fixed assets	121,149	-	(56,435)	61,461	126,175
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	73,632	2,146,061	(1,841,831)	54,179	432,041
Restricted funds					
Fixed assets	52,734	48,120	(29,638)	(5,035)	66,181
Staff costs	17,882	112,907	(121,018)	3,856	13,627
Redevelopment	-	493,500	(227,433)	(53,000)	213,067
Other restricted funds	22,355	11,000	(26,730)	-	6,625
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	92,971	665,527	(404,819)	(54,179)	299,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	166,603	2,811,588	(2,246,650)	-	731,541

15. Pension Commitments

During the year the Charity operate personal pension plans for all employees. The charge for the year was £34,773 (2019: £29,270) of which £6,938 (2019: £6,237) was outstanding at the balance sheet date.

LEUCHIE

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

16. Analysis of Net Assets Between Funds

Analysis for 2020	Unrestricted £	Restricted £	Total Funds £
Tangible fixed assets	78,612	47,514	126,126
Current assets	680,578	58,792	739,370
Current liabilities	(143,394)	-	(143,394)
	<hr/>	<hr/>	<hr/>
	615,796	106,306	722,102
	<hr/>	<hr/>	<hr/>

Analysis for 2019	Unrestricted £	Restricted £	Total Funds £
Tangible fixed assets	126,175	27,777	153,952
Current assets	502,233	271,723	773,956
Current liabilities	(196,367)	-	(196,367)
	<hr/>	<hr/>	<hr/>
	432,041	299,500	731,541
	<hr/>	<hr/>	<hr/>

17. Cashflow from Operating Activities

	2020 £	2019 £
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	(9,439)	564,938
Adjustments for:		
Depreciation charges	78,845	68,477
Loss on disposal of assets	1,082	-
Interest received	(522)	(779)
Decrease/(increase) in debtors	201,946	(227,388)
(Decrease) in creditors	(52,973)	(1,423)
	<hr/>	<hr/>
Net cash provided by operating activities	218,939	403,825
	<hr/>	<hr/>

LEUCHIE

NOTES TO THE FINANCIAL STATEMENTS (cont)

For the year ended 31 December 2020

18. Analysis of cash and cash equivalents

	2020	2019
	£	£
Cash in hand	533	2,480
Instant access bank deposits	596,462	427,155
	<hr/>	<hr/>
Total cash and cash equivalents	596,995	429,635
	<hr/>	<hr/>

19. Capital commitment

As at the year end the charity had no capital commitments.

20. Related party disclosure

Transactions relating to related parties are disclosed in Note 8.

Donations totalling £303,996 (2019: £587,000) was receivable from the Leuchie Forever Fund a charity in which there was one common Trustee. At the year end £nil (2019: £200,000) was still outstanding.