

Charity Registration No. SC019623 (Scotland)

Company Registration No. SC174188 (Scotland)

ORCADIA MOVEMENT LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 APRIL 2020



THE A9 PARTNERSHIP LIMITED
Chartered Accountants
Abercorn School
Newton
West Lothian
EH52 6PZ

ORCADIA MOVEMENT LTD

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ORCADIA MOVEMENT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Caroline Barclay Aileen Harris Donna Stanton Jack Yirrell Lesley Hunter	(Appointed 7 August 2019) (Appointed 7 August 2019) (Appointed 7 August 2019)
Secretary	Barbara Stott	
Charity number (Scotland)	SC019623	
Company number	SC174188	
Principal address	3 Windsor Place Portobello Edinburgh EH15 2AJ	
Registered office	Abercorn School Newton Broxburn West Lothian EH52 6PZ	
Independent examiner	Victoria Walsh C.A. Abercorn School Newton Broxburn West Lothian EH52 6PZ	

ORCADIA MOVEMENT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2020

The Trustees present their report and financial statements for the year ended 30 April 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Our ethos at Orcadia and our objectives are to provide multi sensory arts programmes for young people and adults with learning difficulties, behavioural difficulties, disabilities, and/or additional support needs. With the support of our experienced and dedicated staff and volunteers all our service users can get involved in a variety of programmes in a safe, secure, enjoyable, friendly, stimulating and challenging environment where our service users can attend a varied programme of creative classes and activities both during the day and on some evenings.

Our clubs, classes and activities are available throughout the week with a wide variety of activities to ensure we can involve as many service users as possible. Our activities include:

- Creative group sessions covering a wide range of different creative activities including playing and making music to produce CDs, painting, animation, pottery, drama and movement, mask and puppet making, sculpture and ceramics, sound stories and musical instrument making
- Contact programme: one-to-one work designed to meet individual requirements and for those that find it difficult to join in our group sessions
- Young adults club: every Wednesday night from 6 to 9pm for 18 to 30 years old
- Nurture group: a life skills group for service users who have had Adverse Childhood Experiences (ACEs), which teaches various coping skills and aims to help service users identify, understand and work with complex emotions
- Healthy living group: a group covering all aspects of healthy living, from how to prepare basic healthy snacks to simple exercises
- Creative arts education programme: an exciting and innovative two-day programme for young adults run in conjunction with Borders College, consisting of one day in class and the other on work experience within Orcadia (if required)
- Social activities: regular social activities such as Halloween and Christmas Parties, Burns Supper and discos.

All our activities encourage full participation, social interaction and communication from our service users. In addition to our classes we offer our service users the use of our trampoline room. We have six bespoke trampolines that are used for therapeutic classes as well as being available to hire for parties and events. Research shows that young people and adults with special needs benefit from regular exercise and trampolining in particular provides many additional advantages.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

ORCADIA MOVEMENT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2020

Achievements and performance

In the last year Orcadia has once again provided a wide range of classes and creative activities to meet the differing needs of our service users. Those who attend the centre, especially those with multiple support needs, have had more opportunities to take part in activities which are fun, stimulating and rewarding. Many of them have become more confident and are happier having made friends with others attending the centre at the same time as them. All of our service users have different talents and it is wonderful to see them fully engage with the creative process and discovering that their work is enjoyed and appreciated by others. Those with multiple support needs often get stereotyped and are not actively encouraged to continue their learning or develop their skills after they have left school. Often they have few, if any, opportunities to be in an environment which is stimulating, supportive and where they are encouraged to be creative and participate in different projects and activities. It is not only the staff that provide the support but also their fellow service users. They are able to develop skills and qualities such as confidence, self-esteem, mutual respect, self-acceptance, personal success and friendship.

This year we introduced a new Healthy Living Project. We provided a healthy living project every Monday evening from 6pm until 8pm. The group participated in a range of physical exercises and games which were adapted for each individual within the group, to consider their level of physical and cognitive abilities and their mental health. Each week the group enjoyed discussions surrounding healthy eating and trying a varied choice of healthy snacks. As the weeks progressed the group became more and more enthusiastic, bringing along their own contributions for sharing. Weekly shopping trips were added to the activities programme that encouraged individuals to make healthy choices into their daily lives.

In July this year we were delighted to carry out much needed renovation of our toilets providing more comfortable facilities for our service users. This has had an observable impact in raising the mood at our Centre. In conjunction with other renovations we have been able to carry out, the Centre is clearly a place in which service users take pride, and we have also observed less mess being made. The new toilets have also improved accessibility enabling some service users to be more independent and confident, and making it possible for new service users to join us.

Due to coronavirus, all our activities were suspended in March 2020. Our service users became more isolated than ever, having lost contact with friends and activities which kept them balanced on a day-to-day basis and week-to-week basis. We expect once we are back up and running, the need for our services will be greater than ever.

Financial review

In every respect 2020 has been a successful year for Orcadia Movement Ltd and we continue to be delighted and appreciative with the level of continuing investments we receive from charities and trusts who support the excellent service we provide to the disability community. The trustees report an unrestricted general fund surplus of £8,472 (2019 deficit of £1,732). Restricted funds balances totalling £20,026 (2019 £34,981) were carried forward to next year.

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 3 months unrestricted expenditure. This provides sufficient funds to cover management and administrative and support costs. Unrestricted funds are maintained at at least this level throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Barbara Stott

(Resigned 7 August 2019)

Caroline Barclay

ORCADIA MOVEMENT LTD

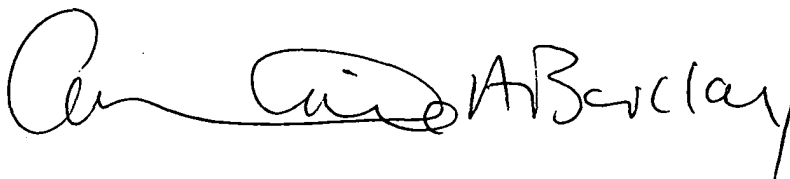
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2020

Lisa Du Plessis	(Resigned 7 August 2019)
Heather Harbinson	(Resigned 31 December 2020)
Lawrence Marshall	(Resigned 7 August 2019)
Aileen Harris	
Donna Stanton	(Appointed 7 August 2019)
Jack Yirrell	(Appointed 7 August 2019)
Lesley Hunter	(Appointed 7 August 2019)
Jack Calder	(Resigned 5 June 2019)

All of the Trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees.

Caroline Barclay
Trustee
Dated: 27 April 2021

A handwritten signature in black ink, appearing to read 'Caroline Barclay', with a large, stylized initial 'C'.

ORCADIA MOVEMENT LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ORCADIA MOVEMENT LTD

I report on the financial statements of the Charity for the year ended 30 April 2020, which are set out on pages 5 to 15.

Respective responsibilities of Trustees and examiner

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

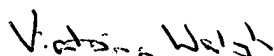
Basis of independent examiner's statement

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

Independent examiner's statement

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

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



Victoria Walsh C.A.

Abercorn School
Newton
Broxburn
West Lothian
EH52 6PZ

Dated: 27 April 2021

ORCADIA MOVEMENT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	4	89,728	43,601	133,329	96,450	26,057	122,507
Charitable activities	3	178,818	-	178,818	170,328	-	170,328
Investments	5	15	-	15	-	-	-
Total income		268,561	43,601	312,162	266,778	26,057	292,835
Expenditure on:							
Raising funds	6	12,322	5,637	17,959	19,138	3,675	22,813
Charitable activities	7	244,231	52,918	297,149	296,990	20,772	317,762
Total resources expended		256,553	58,555	315,108	316,128	24,447	340,575
Net income/(expenditure) for the year/ Net movement in funds							
		12,008	(14,954)	(2,946)	(49,350)	1,610	(47,740)
Fund balances at 1 May 2019							
		(1,732)	34,980	33,248	47,618	33,371	80,989
Fund balances at 30 April 2020							
		8,472	20,026	28,498	(1,732)	34,981	33,249

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ORCADIA MOVEMENT LTD

BALANCE SHEET

AS AT 30 APRIL 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	11		11,245		14,208
Current assets					
Stocks	12	870		870	
Debtors	13	11,626		10,077	
Cash at bank and in hand		12,703		15,799	
		<u>25,199</u>		<u>26,746</u>	
Creditors: amounts falling due within one year	14	<u>(7,946)</u>		<u>(7,705)</u>	
Net current assets			17,253		19,041
Total assets less current liabilities			<u>28,498</u>		<u>33,249</u>
Income funds					
Restricted funds	16		20,026		34,981
Unrestricted funds			8,472		(1,732)
			<u>28,498</u>		<u>33,249</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2020.

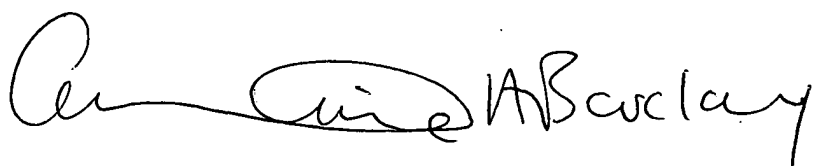
The director acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27 April 2021

Caroline Barclay
Trustee



Company Registration No. SC174188

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

1 Accounting policies

Charity information

Orcadia Movement Ltd is a private company limited by guarantee incorporated in Scotland. The registered office is Abercorn School, Newton, Broxburn, West Lothian, EH52 6PZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2020

1 Accounting policies

(Continued)

1.5 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries. Governance costs include the costs associated with meeting the constitutional and statutory requirements of the charity. Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2020

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2020

3 Charitable activities

	Trampolines and cafe	Parties	Class fees	Juke box	Total 2020	Total 2019
	2020	2020	2020	2020		
	£	£	£	£	£	£
Charitable activities	17,358	22,571	137,565	1,324	178,818	170,328

4 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	89,728	43,601	133,329	96,450	26,057	122,507

5 Investments

	Unrestricted funds	Total
	2020	2019
	£	£
Interest receivable	15	-

6 Raising funds

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Fundraising and publicity				
Fundraising agents	10,203	5,637	15,840	17,280
Trading costs				
Support costs	2,119	-	2,119	5,533
	12,322	5,637	17,959	22,813

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2020

7 Charitable activities

	2020 £	2019 £
Staff costs	213,030	209,092
Depreciation and impairment	2,963	3,552
Rent and rates	38,814	31,778
Light and heat	23,244	16,883
Repairs and maintenance	2,522	20,585
Insurance	4,572	4,335
Activities costs	193	16,594
Travel and subsistence	7	107
Accountancy fees	738	738
Telephone	1,816	2,699
Printing, stationery and postage	882	996
Equipment hire	3,355	3,789
Fees and subscriptions	528	1,628
Sundry expenses	376	1,057
Laundry and cleaning	617	883
Bank charges	1,739	1,293
	<u>295,396</u>	<u>316,009</u>
Share of governance costs (see note 8)	1,753	1,753
	<u>297,149</u>	<u>317,762</u>
Analysis by fund		
Unrestricted funds	244,231	296,990
Restricted funds	52,918	20,772
	<u>297,149</u>	<u>317,762</u>

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2020

8 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Cafe trading costs	2,119	-	2,119	5,533	-	5,533
Independent examiner's fees	-	1,753	1,753	-	1,753	1,753
	<u>2,119</u>	<u>1,753</u>	<u>3,872</u>	<u>5,533</u>	<u>1,753</u>	<u>7,286</u>
Analysed between						
Trading	2,119	-	2,119	5,533	-	5,533
Charitable activities	-	1,753	1,753	-	1,753	1,753
	<u>2,119</u>	<u>1,753</u>	<u>3,872</u>	<u>5,533</u>	<u>1,753</u>	<u>7,286</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	<u>10</u>	<u>11</u>
Employment costs	2020 £	2019 £
Wages and salaries	193,687	191,556
Social security costs	13,506	13,525
Other pension costs	5,837	4,011
	<u>213,030</u>	<u>209,092</u>

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2020

11 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 May 2019	85,452
At 30 April 2020	85,452
Depreciation and impairment	
At 1 May 2019	71,244
Depreciation charged in the year	2,963
At 30 April 2020	74,207
Carrying amount	
At 30 April 2020	11,245
At 30 April 2019	14,208

12 Stocks

	2020 £	2019 £
Finished goods and goods for resale	870	870

13 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	8,682	8,013
Other debtors	1,880	1,000
Prepayments and accrued income	1,064	1,064
	11,626	10,077

14 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	1,000	2,863
Trade creditors	1,844	429
Other creditors	1,442	753
Accruals and deferred income	3,660	3,660
	7,946	7,705

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2020

15 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,837 (2019 - £4,011).

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 May 2018	Incoming resources	Resources expended	Balance at 1 May 2019	Incoming resources	Resources expended	Balance at 30 April 2020
	£	£	£	£	£	£	£
Postcode lottery	6,047	-	(1,209)	4,838	-	(968)	3,870
Kilpatrick Fraser	833	-	(166)	667	-	(133)	534
Crerar Hotels Barrack Charitable Trust	4,531	-	(4,531)	-	3,527	(3,527)	-
Robertson Trust	2,930	-	-	2,930	-	(2,930)	-
Corra Foundation	-	11,000	(6,000)	5,000	-	(5,000)	-
Schuh Trust	-	-	-	-	3,527	(3,527)	-
Joan Strutt Charitable Trust	5,437	-	(3,557)	1,880	-	(1,880)	-
Garfield West Foundation	9,062	-	-	9,062	-	(9,062)	-
The Big Lottery Foundation	4,531	-	-	4,531	-	(4,531)	-
Shared Care Scotland	-	7,359	(5,000)	2,359	-	(624)	1,735
The Morrisons Foundation	-	7,698	(3,984)	3,713	8,012	(9,722)	2,003
Clothworkers Foundation	-	-	-	-	12,223	(1,581)	10,642
Bank of Scotland Foundation	-	-	-	-	13,000	(13,000)	-
	-	-	-	-	3,312	(2,070)	1,242
	<u>33,371</u>	<u>26,057</u>	<u>(24,447)</u>	<u>34,980</u>	<u>43,601</u>	<u>(58,555)</u>	<u>20,026</u>

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2020

17 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 30 April 2020 are represented by:						
Tangible assets	6,841	4,404	11,245	8,703	5,505	14,208
Current assets/ (liabilities)	17,253	-	17,253	19,041	-	19,041
	<u>24,094</u>	<u>4,404</u>	<u>28,498</u>	<u>27,744</u>	<u>5,505</u>	<u>33,249</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

ORCADIA MOVEMENT LTD

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 30 APRIL 2020

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report.

ORCADIA MOVEMENT LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2020

	2020 £	2019 £
INCOMING RESOURCES		
Donations and Legacies		
Donations and gifts	89,728	96,450
Grants and donations	43,601	26,057
	<u>133,329</u>	<u>122,507</u>
Income from Charitable Activities		
Trampolines and cafe	17,358	18,778
Parties	22,571	25,244
Class fees	137,565	124,792
Juke box	1,324	1,514
	<u>178,818</u>	<u>170,328</u>
Other Incoming Resources		
Bank interest receivable	15	-
	<u>15</u>	<u>-</u>
TOTAL INCOMING RESOURCES	<u><u>312,162</u></u>	<u><u>292,835</u></u>

ORCADIA MOVEMENT LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2020

	2020	2019
OUTGOING RESOURCES		
Costs of Raising Funds		
Fundraising agents	10,203	13,605
Opening stock	870	312
Cafe purchases	2,119	6,091
Closing stock	(870)	(870)
Fundraising agents	5,637	3,675
	<u>17,959</u>	<u>22,813</u>
Charitable Expenditure		
Wages and salaries	174,687	187,107
Social security costs	13,506	13,525
Staff pension costs defined contribution	5,837	4,011
Depreciation	1,862	2,176
Rent and rates	25,441	28,880
Light and heat	3,800	4,834
Repairs and maintenance	2,522	20,585
Insurance	4,572	4,335
Activities costs	193	16,594
Travel and subsistence	7	107
Accountancy	738	738
Telephone	1,816	2,699
Printing, stationery and postage	882	996
Equipment hire	3,355	3,789
Subscriptions and licences	528	1,628
Sundry expenses	376	1,057
Cleaning and laundry	617	883
Bank charges	1,739	1,293
Independent examination fee	1,753	1,753
Wages and salaries	19,000	4,449
Depreciation	1,101	1,376
Activity Costs	13,373	2,898
Repairs & maintenance	19,444	12,049
	<u>297,149</u>	<u>317,762</u>
TOTAL OUTGOING RESOURCES	<u>315,108</u>	<u>340,575</u>
NET MOVEMENT IN FUNDS	<u>2,946</u>	<u>47,740</u>