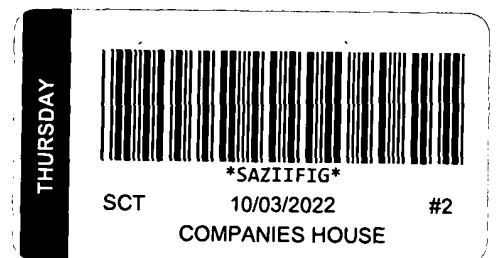


Charity Registration No. SC019623 (Scotland)

Company Registration No. SC174188 (Scotland)

ORCADIA MOVEMENT LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 APRIL 2021



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

ORCADIA MOVEMENT LTD

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 16

The following pages do not form part of the statutory financial statements

Detailed statement of financial activities	18 - 19
--	---------

ORCADIA MOVEMENT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Caroline Barclay Aileen Harris Donna Stanton Jacky Yirrell Lesley Hunter
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 DIRECTOR'S REPORT)

FOR THE YEAR ENDED 30 APRIL 2021

The Trustees present their annual report and financial statements for the year ended 30 April 2021.

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 DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

Achievements and performance

Due to coronavirus all of our activities were suspended in March 2020 and our staff furloughed, apart from key members who worked from home. This resulted in our service users being more isolated than ever having lost contact with friends and activities which kept them balanced on a day-to-day basis and a week-to-week basis. However, in December 2020 following consultation with the local Health Protection Team and the City of Edinburgh Council Health and Social Care Partnership, we introduced a reduced timetable for 50 service users including one to one sessions, creative arts project, and garden project. As well as a comprehensive zoom programme for all other service users, including those who were shielding, as follows: group sessions in music, fitness and movement, a games/drama/teambuilding workshop, young adults zoom club every Wednesday night, and a 'Nurture' zoom group for service users who have experienced Adverse Childhood Experiences (ACEs).

With the support of our experienced and dedicated staff our service users, especially those with multiple support needs, have had more opportunities to take part in activities which are fun, stimulating and rewarding, whilst developing skills and qualities such as confidence, self-esteem, mutual respect, self-acceptance, personal success, and friendship. 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.

Future plans include the introduction of a new IMPACT Project aimed at supporting those service users who have found lockdown particularly difficult. The main objective of this new group is to aid our service users to regain their sense of purpose and usefulness, to assist them in finding the hope and sense of adventure and excitement about the future that has been clouded over in this last long year. So many of us have struggled to find the positive in our daily lives and it is easy to forget the coping mechanisms we usually put in place when many of these options are closed to us. By providing a safe environment where they can explore their emotions, make friends, and join in fun activities, the group will enable them to develop their social and communication skills. The activities they participate in will help them to develop confidence and self-esteem and regulate their emotions, as well as offering an element of fun. The participants will have the opportunity to express how they have been feeling and the group will work together to look at ways to improve our social and emotional health and feel better about ourselves by sharing experiences and coping strategies with one another and above all reconnecting with friends and supporting each other through the gradual process of lockdown/route map/lifting of restrictions over the next few months.

Financial review

This has been an exceptionally challenging year for Orcadia Movement Ltd due to the Covid 19 pandemic. All of our Communication Arts programmes we provide were suspended for nearly nine months of the year with the centre temporarily shuttered to comply with government guidance. This had a devastating effect on all our income streams and ability to fundraise in our usual way. We greatly appreciate the tremendous support we have received from the charities and trusts who supported us during these difficult times. The trustees report an unrestricted general fund surplus of £35,330 (2020 surplus of £8,472). Restricted funds balances totalling £3,523 (2020 £20,026) 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 have 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.

ORCADIA MOVEMENT LTD

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

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

Caroline Barclay

Heather Harbinson

(Resigned 31 December 2020)

Aileen Harris

Donna Stanton

Jacky Yirrell

Lesley Hunter

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

Date: 4th March 2022

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 2021, which are set out on pages 5 to 16.

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

Victoria Walsh C.A.

Abercorn School
Newton
Broxburn
West Lothian
EH52 6PZ

Dated: 9/3/2022

ORCADIA MOVEMENT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
Income from:						
Donations and legacies	3	168,790	17,105	185,895	89,728	133,329
Charitable activities	4	34,648	-	34,648	178,818	178,818
Investments	5	1	-	1	15	15
Total income		203,439	17,105	220,544	43,601	312,162
Expenditure on:						
Raising funds	7	-	-	-	12,322	17,959
Charitable activities	6	176,581	33,608	210,189	52,918	297,149
Total resources expended		176,581	33,608	210,189	58,555	315,108
Net income/(expenditure) for the year/						
Net movement in funds		26,858	(16,503)	10,355	(14,954)	(2,946)
Fund balances at 1 May 2020		8,472	20,026	28,498	(1,732)	33,248
Fund balances at 30 April 2021		35,330	3,523	38,853	20,026	28,498

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 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		11,471		11,245
Current assets					
Stocks	12	870		870	
Debtors	13	2,090		11,626	
Cash at bank and in hand		31,100		12,703	
		<u>34,060</u>		<u>25,199</u>	
Creditors: amounts falling due within one year	14	<u>(6,678)</u>		<u>(7,946)</u>	
Net current assets			27,382		17,253
Total assets less current liabilities			<u>38,853</u>		<u>28,498</u>
Income funds					
Restricted funds	16		3,523		20,026
Unrestricted funds			35,330		8,472
			<u>38,853</u>		<u>28,498</u>

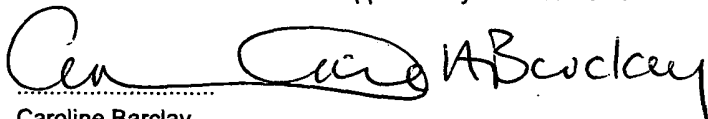
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2021.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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



Caroline Barclay
Trustee

Company Registration No. SC174188

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

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 2021

1 Accounting policies

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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
--------------------------------	----------------------

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 the statement of financial activities.

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.

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

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.

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.

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	73,623	17,105	90,728	89,728	43,601	133,329
Government Grants	95,167	-	95,167	-	-	-
	<u>168,790</u>	<u>17,105</u>	<u>185,895</u>	<u>89,728</u>	<u>43,601</u>	<u>133,329</u>

4 Charitable activities

	Trampolines and cafe	Parties	Class fees	Juke box	Total 2021	Total 2020
	2021	2021	2021	2021		
	£	£	£	£	£	£
Charitable activities	-	(175)	34,823	-	34,648	178,818
	<u>-</u>	<u>(175)</u>	<u>34,823</u>	<u>-</u>	<u>34,648</u>	<u>178,818</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>1</u>	<u>15</u>

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

6 Charitable activities

	2021 £	2020 £
Staff costs	157,147	213,030
Depreciation and impairment	2,868	2,963
Rent and rates	14,305	38,814
Light and heat	17,598	23,244
Repairs and maintenance	883	2,522
Insurance	4,334	4,572
Activities costs	482	193
Travel and subsistence	16	7
Accountancy fees	1,854	738
Telephone	2,318	1,816
Printing, stationery and postage	1,952	882
Equipment hire	3,133	3,355
Fees and subscriptions	-	528
Sundry expenses	-	376
Laundry and cleaning	963	617
Bank charges	583	1,739
	<u>208,436</u>	<u>295,396</u>
Share of governance costs (see note 8)	1,753	1,753
	<u>210,189</u>	<u>297,149</u>
Analysis by fund		
Unrestricted funds	176,581	244,231
Restricted funds	33,608	52,918
	<u>210,189</u>	<u>297,149</u>

7 Raising funds

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Fundraising and publicity				
Fundraising agents	-	-	-	15,840
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Trading costs				
Support costs	-	-	-	2,119
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,119</u>
	-	-	-	17,959
	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,959</u>

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

8 Support costs

	Support costs £	Governance costs £	2021 Support costs £	Governance costs £	2020 £
Cafe trading costs	-	-	-	2,119	2,119
Independent examiner's fees	-	1,753	1,753	-	1,753
	-	1,753	1,753	2,119	3,872
Analysed between					
Trading	-	-	-	2,119	2,119
Charitable activities	-	1,753	1,753	-	1,753
	-	1,753	1,753	2,119	3,872

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:

	2021 Number	2020 Number
	9	10
Employment costs	2021 £	2020 £
Wages and salaries	147,620	193,687
Social security costs	5,289	13,506
Other pension costs	4,238	5,837
	157,147	213,030

There were no employees whose annual remuneration was more than £60,000.

ORCADIA MOVEMENT LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

11 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 May 2020	85,452
Additions	3,094
	<u>88,546</u>
At 30 April 2021	<u>88,546</u>
Depreciation and impairment	
At 1 May 2020	74,207
Depreciation charged in the year	2,868
	<u>77,075</u>
At 30 April 2021	<u>77,075</u>
Carrying amount	
At 30 April 2021	<u>11,471</u>
At 30 April 2020	<u>11,245</u>

12 Stocks

	2021	2020
	£	£
Finished goods and goods for resale	870	870
	<u>870</u>	<u>870</u>

13 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	-	8,682
Other debtors	1,880	1,880
Prepayments and accrued income	210	1,064
	<u>2,090</u>	<u>11,626</u>

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	1,258	1,000
Trade creditors	1,753	1,844
Other creditors	1,447	1,442
Accruals and deferred income	2,220	3,660
	<u>6,678</u>	<u>7,946</u>

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 £4,238 (2020 - £5,837).

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

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 2019	Incoming resources	Resources expended	Balance at 1 May 2020	Incoming resources	Resources expended	Balance at 30 April 2021
	£	£	£	£	£	£	£
Postcode lottery	4,838	-	(968)	3,870	-	(774)	3,096
Kilpatrick Fraser	667	-	(133)	534	-	(107)	427
Crerar Hotels Barrack Charitable Trust	-	3,527	(3,527)	-	-	-	-
Robertson Trust	2,930	-	(2,930)	-	-	-	-
Corra Foundation	5,000	-	(5,000)	-	-	-	-
Schuh Trust	-	3,527	(3,527)	-	17,105	(17,105)	-
Joan Strutt Charitable Trust	1,880	-	(1,880)	-	-	-	-
Garfield West Foundation	9,062	-	(9,062)	-	-	-	-
The Big Lottery Foundation	4,531	-	(4,531)	-	-	-	-
Shared Care Scotland	2,359	-	(624)	1,735	-	(1,735)	-
The Morrisons Foundation	3,713	8,012	(9,722)	2,003	-	(2,003)	-
Clothworkers Foundation	-	12,223	(1,581)	10,642	-	(10,642)	-
Bank of Scotland Foundation	-	13,000	(13,000)	-	-	-	-
	-	3,312	(2,070)	1,242	-	(1,242)	-
	<u>34,980</u>	<u>43,601</u>	<u>(58,555)</u>	<u>20,026</u>	<u>17,105</u>	<u>(33,608)</u>	<u>3,523</u>

ORCADIA MOVEMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 30 April 2021 are represented by:						
Tangible assets	7,948	3,523	11,471	6,841	4,404	11,245
Current assets/(liabilities)	27,382	-	27,382	1,631	15,622	17,253
	<u>35,330</u>	<u>3,523</u>	<u>38,853</u>	<u>8,472</u>	<u>20,026</u>	<u>28,498</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

ORCADIA MOVEMENT LTD
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30 APRIL 2021

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 2021**

	2021	2020
	£	£
INCOMING RESOURCES		
Donations and Legacies		
Donations and gifts	73,623	89,728
Government Grants	95,167	-
Grants and donations	17,105	43,601
	<hr/>	<hr/>
	185,895	133,329
	<hr/>	<hr/>
Income from Charitable Activities		
Trampolines and cafe	-	17,358
Parties	175	22,571
Class fees	34,823	137,565
Juke box	-	1,324
	<hr/>	<hr/>
	34,648	178,818
	<hr/>	<hr/>
Other Incoming Resources		
Bank interest receivable	1	15
	<hr/>	<hr/>
	1	15
	<hr/>	<hr/>
TOTAL INCOMING RESOURCES	<hr/>	<hr/>
	220,544	312,162
	<hr/>	<hr/>

ORCADIA MOVEMENT LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 APRIL 2021

	2021	2020
OUTGOING RESOURCES		
Costs of Raising Funds		
Fundraising agents	-	10,203
Opening stock	870	870
Cafe purchases	-	2,119
Closing stock	(870)	(870)
Fundraising agents	-	5,637
	<u>-</u>	<u>17,959</u>
Charitable Expenditure		
Wages and salaries	129,270	174,687
Social security costs	5,289	13,506
Staff pension costs defined contribution	4,238	5,837
Depreciation	1,987	1,862
Rent and rates	13,336	25,441
Light and heat	4,190	3,800
Repairs and maintenance	883	2,522
Insurance	4,334	4,572
Activities costs	482	193
Travel and subsistence	16	7
Accountancy	1,854	738
Telephone	2,318	1,816
Printing, stationery and postage	1,952	882
Equipment hire	3,133	3,355
Subscriptions and licences	-	528
Sundry expenses	-	376
Cleaning and laundry	963	617
Bank charges	583	1,739
Independent examination fee	1,753	1,753
Wages and salaries	18,350	19,000
Depreciation	881	1,101
Activity Costs	969	13,373
Repairs & maintenance	13,408	19,444
	<u>210,189</u>	<u>297,149</u>
TOTAL OUTGOING RESOURCES	<u>210,189</u>	<u>315,108</u>
NET MOVEMENT IN FUNDS	<u>10,355</u>	<u>2,946</u>