

**Leisure & Culture Dundee**

**Report and financial statements  
for the year to 31 March 2019**

**Charity number SC042421**

## Leisure & Culture Dundee

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## Leisure & Culture Dundee

### Scottish Charitable Incorporated Organisation information

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<b>Trustees</b>	S Aitken OBE (Chair) S Murdoch (Managing Director) G Colgan I Mathers M Methven MBE G Laidlaw W Dawson S Maxwell Prof S Cross M Marra L Lee C Roberts
<b>Senior management team</b>	S Murdoch (Managing Director) J Dobbie (Head of Library and Information Services) P Henehan (Head of Support Services) B Gartley (Head of Cultural Services) G Wark (Head of Leisure and Sport)
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<b>Bankers</b>	Royal Bank of Scotland plc Dundee Chief Office PO Box 70 Chief Office 3 High Street Dundee DD1 9LY
<b>Charity number</b>	SC042421

## Leisure & Culture Dundee

### Chairman's Report

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Twelve months ago, in our foreword, we wrote about facing up to challenges and taking tough decisions. In business terms, Leisure & Culture Dundee has done this. In partnership with Dundee City Council, we have maintained a level of service greater than the combined income from the Management Fee and other sources. While this may not be sustainable in the long term, it has ensured another tremendous year of results for Leisure & Culture Dundee.

There have been increases in attendance, increases in income, and increases in the way we target our resources at those in greatest need.

#### Cultural Services

- The McManus: Dundee's Art Gallery and Museum exhibition programme resulted in a 30% increase in attendances, with over 105,000 people visiting "Bash Street's Back" at the The McManus.
- 625 young people attended Soundbase sessions.
- The Caird Hall also had a good year, with numbers up 16%, and a diverse programme which included our very own favourite Nicola Benedetti playing on three occasions.
- Over 100 volunteers are actively involved in the programmes delivered in and through The McManus, with the 168 Group carrying out research into the original subscribers, whose generosity led to the building of Dundee's Art Gallery and Museum.
- With large numbers using Trip Advisor, we take this source of feedback seriously, and have been delighted to average between 84% and 95% (very good or excellent) as the scores for feedback on our cultural venues.

#### Library and Information Services

- Against the national trend, Dundee's network of Community Libraries have sustained visitor numbers and increased their targeting on those for whom the Local Library is an essential source of social support.
- Our Library Service has continued to diversify and the range of initiatives designed to deliver health, well-being and other social outcomes has continued to draw national attention through work for carers and sufferers of dementia, the creation of Macmillan Hubs, addressing xenophobia through the "Anne Frank Exhibition", and our innovative partnership with NHS Tayside – "Librarian on Prescription".
- From 3D printing to recruitment support, from drag queen storytelling to Minecraft Mondays, and from Lego Clubs to Therapets .... It's your library, but not as you knew it!
- As someone said this year ... "we also do books".

#### Leisure and Sport

- The largest numerical increase in attendances have been through Leisure and Sport, where the results for the Dick McTaggart Regional Gymnastic Centre, the Dundee International Sports Complex (DISC), Ancrum Outdoor Learning Centre, and Dundee Ice Arena, have all been really impressive.
- Increased demand and usage creates its own pressures. We have found it increasingly difficult to recruit and retain Swim Teachers, and this has curtailed the "Learn to Swim" programme and led to a complete review of our Aquatic Strategy for the city.
- Throughout the year we have continued to work closely with the Community Sports Hubs in Dundee, particularly Dundee Northwest which, since October 2018, have operated in partnership with Leisure & Culture Dundee from the Baldragon Community Sports Facilities.
- The loss of Braeview Academy sports facilities following a fire required the relocation of those groups that regularly used the facility and the displacement of community users. Other temporary closures of facilities as a result of unplanned maintenance have required staff to juggle programmes, which is always difficult.

## **Leisure & Culture Dundee**

### **Chairman's Report (continued)**

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#### **Leisure and Sport (continued)**

- 49% of all school age children in Dundee now participate in the Active Schools programme. To support this, a total of 637 volunteers have worked with us to deliver sports activities across the city.
- Leisure & Culture Dundee hosts events of different scale, and in 2018, held the WUKF World Karate Championships at Dundee Ice Arena. The event brought 4,000 competitors and supporters and was estimated to have an economic value to the local economy in excess of £10 million.

#### **Capital Projects**

During 2019/20, the renovation of Coldside Library will be completed, the new Community Hub in Menzieshill, with its state of the art library and leisure facilities, will open, and Dundee's flagship Regional Performance Centre for sport will also open and while we face financial challenges, this portfolio of new provision demonstrates the commitment in Dundee to providing excellent facilities at both neighbourhood and city level.

At Board level, we have gone through a recruitment process, anticipating transition, and it is with thanks that we record the contribution of Trustees who worked with us over many years to help develop Leisure & Culture Dundee. We were particularly saddened by the death of Brian Gordon, one of our founding Trustees and a great stalwart.

We welcome new Trustees, some of whom have already taken up their position, and others who will join the Board at our forthcoming AGM.

Looking forward, the same challenges persist. To maintain accessibility, we want to keep our charges as low as possible. This is in contention with the requirement to maximise income.

We know that, in the forthcoming year, we will face tough challenges in relation to sustaining the full range of provision and may require to rationalise the services and facilities we run in order that we remain sustainable. This will be done in partnership with the City Council, for whom we provide these services, and it will be done carefully to try and minimise the impact on the communities that we serve.

Finally, Stewart Murdoch our Managing Director who was involved in the formation of the SCIO and who has led its development over the last nine years has indicated his intention to retire at the end of 2019. Having worked in the city for 30 years his departure from the City Council Management Team and Leisure and Culture Dundee will be missed and will inevitably bring challenges. It will, however, also allow his successor to work with the Board to reappraise our strengths and to re-focus our energies on those things which are most valued by our service users and the City Council as commissioner of the services we provide.

Sinclair Aitken OBE  
**Chair**

Leisure & Culture Dundee recognises the challenges faced by many citizens of Dundee. We continue to strive to enable people to learn new skills and achieve employment. This is done through volunteering, work experience, training, building confidence, improving digital literacy, and developing skills to unlock new opportunities giving people the necessary tools and skills. We contribute to Dundee's economic wellbeing by actively seeking funding opportunities to help us deliver our services. We also endeavour to generate and grow income to improve our business results and help to support our community.

Following a successful bid to PLIF, libraries were awarded £19,850 to develop a Public Libraries Volunteer Accreditation Framework. Developing this toolkit will encourage volunteering and recognise their contribution in this area. Active Schools continue their work to develop a network of volunteers to deliver sport sessions to schools with 637 volunteers leading sport sessions in schools during the last year.

Our programme with Dundee City Council to offer school placements continues, allowing students to gain valuable knowledge and work experience.

We provide opportunities for further education students to work with our collections at The McManus who also have had 16 volunteers working across their Learning & Engagement, Fine and Applied Art and Museum Service Sections.

A yearlong programme celebrating Scotland's Year of Young People, offered volunteering opportunities and workplace experiences within McManus's Learning & Visitor Assistant Teams, enabling a number of young people to progress to further education or paid employment. This encourages young people to become involved in their local community and increases the confidence and skills of participants. The Dundee Musicians' Award has, over the years, supported some of the most high profile Dundee musicians from Michael Marra to BeCharlotte which demonstrates the importance of the Award in enabling musicians in Dundee to develop their careers and to continue to raise the profile of Dundee based musicians at home and abroad. Soundbase Music Workshops at the Caird Hall offer 12-18 year olds the opportunity to work with a team of professional musicians and learn new skills.

Through external funding Dundee libraries have introduced a business hub in Central Library offering a dedicated space for start-ups and small businesses. Libraries also provide assisted digital support service to EU citizens who are required to submit online applications to stay in the UK generating income from the Government. The Aquatics Team implementation of a Workforce Development Plan will help plan for the increased requirement for qualified Swim Teachers to support the huge demand for Learn to Swim in the city.

Cultural Services in partnership with Creative Scotland, continue to support Dundee-based visual artists and craft makers in their creative and professional development through the Visual Arts and Craft Makers Awards scheme. The awards increase confidence, stimulate new ideas and skills and provide opportunities to connect with professional networks, encouraging participants to live and work in Dundee and to ensure that the arts play a vital role in the city.

Music Development supported the Off the Record music industry event for 16-25yrs at the Caird Hall in October. The event included talks and workshops with industry professionals' and speakers from established companies.

Using new technologies such as 3D printing library staff visited a number of library and community based organisations. Over 200 individuals engaged in the demonstrations across the City helping to promote and develop digital skills to the community and allowing them the opportunity to experience use of new technology.

Leisure and Sport staff working with Abertay University and Dundee & Angus College provide support to students in developing knowledge and skills in a school sports environment by delivering training as part of the students course work. Many have come through this route to become our future workforce. The digital storytelling project, coordinated and funded by Scottish Book Trust provided funds for a Digital Storyteller who worked with local groups across the city to tell their personal stories, whilst developing digital skills.

Camperdown Wildlife Centre worked with Dundee and Angus College to provide a unique course at Higher Level for students. This course was based in the zoo two days a week where the students completed various projects, which included enrichment for the animals.

73 athletes from football, hockey, athletics and netball attended the 2018 Rising Stars Camp. The programme comprised of a range of sports specific and sports science and conditioning sessions. Play@Home delivered training to health visitors and nursery staff over the year with more courses planned for the future. The team were one of the key deliverers at a very successful National Play Day in Dundee with over 1,200 people in attendance.

In 2018 we created new post of Aquatic Mentor to work closely with new Swim Teachers providing essential support our city wide programme. Following mentoring sessions training needs are identified and support put in place to ensure teacher retention and turnover is improved.

26 children took part in Rookie Lifeguard Taster sessions providing participants with water safety awareness, self-rescue principles and rescue techniques making them safer in and around water.

The Leisure and Sport Training Team has now completed 493 courses as an active approved training centre under Quasafe Awards, one of the largest Ofqual recognised Awarding Organisations in the UK.

The Caird Hall is Dundee's best known concert and conference venue, providing a unique venue to host and attend events in the centre of the City playing host to worldwide artistes. Business Tourism was well represented in this year's programme recognising that Dundee is fast becoming recognised as an excellent conference destination.

Dundee Partnership forums awarded grants to the Sports Development team to provide a programme of free football classes within their wards. The funding allowed 30 sessions per week to be delivered in 19 different venues, catering for over 500 children, in a bid to ensure that finance and other barriers to participation within the football programme are reduced. A further 4 schools committed to utilising Attainment Challenge Funds to provide free football sessions through the Sports Development team.

123,085 ticket sales were achieved at Dundee Box Office which sells tickets for a variety of organisations and events including the Whitehall and Gardyne Theatres.

The £32million Regional Performance Centre Dundee is nearing completion. The RPCD will offer indoor and outdoor athletics, cycling in the velodrome, indoor and outdoor pitches, sports halls and conference facilities. The RPCD has already attracted significant interest from across Dundee, the Region and Scotland, with multiple governing bodies of sport and professional clubs confirming their annual programmes at the Centre. The new facility will be the new home for the Tayside & Fife Institute of Sport and the Regional Sporting Partnership, with the highest achieving clubs and athletes being catered for alongside aspiring local people. Once fully operational the RPC Dundee be a focal point for training, competition and events bringing a national profile to Caird Park to complement the development of the Caird Park Golf Course and the existing Regional Gymnastics Centre.

This is an exciting time for the city and plans are well underway to utilise this excellent resource to improve performance sport, contribute to the existing portfolio of facilities in the city and make a huge impact on the quality of sport in the City.

Leisure & Culture Dundee funded the establishment of six Modern Apprentice posts during 2018/19. Following successful completion of their qualification, four of the modern apprentices were also successful in gaining employment, either within the organisation or externally. The remaining two modern apprentices continue progressing towards their qualification with Leisure & Culture Dundee.

## **CHILDREN AND FAMILIES**

Leisure and Culture Dundee offer a varied programme of events and activities focused on children and families to improve health and wellbeing. We are committed to ensuring equality and promoting diversity in our work and aims. We support and promote cultural, physical and learning activities, giving lifestyle choices. We work closely with partners and schools allowing children access to high quality affordable services regardless of their circumstances and offering regular opportunities for families to learn and play together in a stimulating fun environment.

Cultural Services worked with Primary and Secondary pupils through a programme of visits, workshops and events meeting artists and creating comics, acting and performing.

Leisure and Sport have increased participation by pupils who live in areas of multiple deprivation. Successes include the school to club transition project and holiday programmes engaging with over 100 pupils living in socially deprived areas using dance and theatre as a way of increasing confidence and self-esteem.

Youth participation across L&CD gyms continues to grow providing excellent options for young people to increase their fitness, with over 3,000 attendances during this pilot year.

Ancrum Centre is used by schools and community groups to meet a number of wider achievements within the Curriculum for Excellence which promotes better outcomes for children and young people and contributes to helping schools reduce the attainment gap. Core funded programmes, secondary, some off-site establishments and a number of additional programmes financed through Pupil Equity Funded primary schools, have achieved positive outcomes for children and young people.

Over 90 children from Dundee Primary Schools celebrated World Book Day by dressing up in costume as their favourite book character and joining in song and story performances at the Central Library.

Families, young and old visited Bash Street's Back at The McMenace celebrating 80 years of the beloved comic. The incredibly popular family exhibition Bash Street's Back at the McMenace attracted 105,769 visits over the summer and was the highest attended comic exhibition in the UK ever.

Libraries linked into the Beano theme with their Summer Reading Challenge. This event engaged with children in the community to ensure they had the opportunity to experience the enjoyment of reading in a fun way which helps children develop language, reading skills and confidence. 852 children took part and 140 events were held across the city. In total, 2632 attendances were recorded.

The Festival of Museums event celebrated the stories, creativity and aspirations of young Dundonian performers who sang, played, danced acted engaged in creative writing and drummed their hearts out throughout the day.

The Active Schools Team has continued to offer a wide range of high quality sport and physical activity opportunities, engaging with children and young people who may experience barriers to participation to support their inclusion in activity, with a particular focus on age, disability, gender and socio-economic disadvantaged. The team provided sport and physical activity opportunities for a total 9,018 children and young people (49% of the school roll). Over the course of the year this totalled 215,446 participation sessions. The programme included bespoke events for pupils with a disability, including cross country, boccia and tennis.



A pilot project was run at Kingspark, in partnership with the Scottish Dance Theatre group who had gained funding for a project to work with care experienced pupils. The project involved working with pupils and using dance and theatre as a way of increasing confidence and self-esteem. The aim is to run similar programmes in every secondary school in the next academic year

A number of Dundee Partnership Forums awarded grants to the Sports Development Team to provide a programme of free football classes. The funding allowed 30 sessions per week to be delivered in 19 different venues, catering for over 500 children. A further 4 schools committed to utilising Attainment funding to provide free football sessions.

1,047 children took part in the Water Safety Lessons as part of Drowning Prevention Week, learning to be safe and having fun as well. 30 adults took part in Free Save a Baby/child sessions providing parents/carers with vital information on what to do if a child stops breathing, giving vital knowledge in what to do in an emergency situation.

The Carnegie UK Trust 'Engaging with Libraries' funded project 'Talkin 'Bout Teddies' included representatives from emergency services and local law firms presenting talks on how they recognise appreciate the help a teddy can give to a child who has been involved in a traumatic event.

The Anne Frank exhibition and pupil engagement event 'Anne Frank + You' took place in Central Library. Over 850 primary pupils attended this event allowed young people, through Anne's story, to help challenge prejudice.

The Dundee Picture Book Award is an annual event which is judged by local primary schools. This year children managed and presented the ceremony held at the Whitehall Theatre. This popular event supports and encourages children to make reading choices to promote children's enjoyment and relevance of reading.

Two Moons, a festival for young adults linking themes of literacy to life and work, took place in Dundee schools. Delivered in partnership with Dundee Schools Library Service and Dundee City Council the festival included author visits, comic workshops, journalism workshops and Pecha Kucha events. The festival was a result of a successful bid to the School Library Improvement Fund. This programme of events encouraged children to engage with various aspects of literacy and language which allows them to expand their reading choices

Responding to the needs of the community and to promote lifelong learning the Mobile Library now supports a 'Children's Week' where the focus is to visit nurseries and playgroups across Dundee. Holding author events, bookbug and story-telling sessions during these visits.

In partnership with Adult Learning, a community "Eat Well Play Well" programme was delivered in the Hilltown area where families enjoyed cooking and physical activity. The Eat Well, Play Well team ran a session in the Community Room at Lochee Library and Lochee Swim & Leisure Centre. The participants attending had not been in the pool with their families for several years and these sessions were designed to overcome confidence issues.

Cultural Services In partnership with Home-start Family Support Service, delivered an outreach project with young parents to support their participation in UNESCO Parade for Year of Young People. The Young people created costumes and large sculptural artwork which featured in the city wide street parade.

In total, 3,500 people took part in the UNESCO parade which, despite a day of terrible weather, brought youth groups together from across the city to celebrate Dundee's status as a city of Design and to increase awareness of the other cities in the Network.

## **HEALTH CARE & WELLBEING**

Leisure and Culture Dundee are committed to the long term health and wellbeing of our local communities. Physical activity makes a significant contribution to the quality of life and there is substantial evidence that involvement in reading and reading groups is important in combating social isolation and encouraging social activity. Creative strategies and cultural activities play an increasingly significant role in mental, emotional and social wellbeing. In partnership with a number of key agencies we strive to provide consistent customer focussed access to resources.

Music in Hospitals & Care provided live music to 774 people in healthcare settings in Dundee through the delivery of 43 live music sessions using live music as a tool to provide creativity and self-expression.

Music Development supported the musicality workshops of the ST/ART project which is part of Tayside Health Arts Trust and works with stroke and Parkinson's sufferers to aid their rehabilitation.

Cultural Services Natural Science Curator continues to work with The Ninewells Therapeutic garden. Promoting physical activity and healthy living through community gardening; in an environment where horticulture supports wellbeing, therapy and rehabilitation.

The Dundee Sports Physical Activity Strategy has been "live" for some 18 months and significant developments have been observed across the supporting frameworks. The strategy has provided a consistent strategic direction for the city and has been reflected in multiple partners' strategic planning, influencing the sportscotland partnership agreements, sports specific planning and investment and partners' development aspirations. All frameworks contribute to the Active Scotland Outcomes and the relevant national strategies such as the National Play Strategy and the World Class Sporting system. This Dundee Partnership document is also a part of Dundee's City Plan and is used to influence positive change for all physical activity in the city.

The Active City Service had 805,389 customer engagements an increase of over 60,000 on the previous year.

Sports Centres had 369,593 visits over the year which included 54,975 attendances to the fitness suites, 43,001 Activity Class attendances and 66,989 attendances on the Outdoor Pitches at DISC.

DISC Fitness Room was transformed into an Indoor Cycle Studio set up with 17 state of the art static spin bikes, a new virtual drop down screen and the introduction of MyRide technology, which allows users to experience virtual instructors and virtual tracks when participating in the classes.

46,729 attendances were recorded through the Leisure & Sport Learn to Swim programme at Grove & St. Paul's. The Menzieshill Whitehall Swim & Water Polo club has also recorded 13,250 attendances at Harris Swim and Sports Centre.

The Active Living Service operates Ancrum Outdoor Learning Centre, Camperdown Wildlife Centre, Dundee Ice Arena and McTaggart Regional Gymnastic Centre, and provides the Health & Wellbeing and Sports Development Services. There were 454,967 attendances in the year throughout the service. Extended access was given at Baldragon Community Sports Facility during evenings and weekend which has increased opportunity in the area and resulted in 18,804 engagements over the 6 months

Figure Skating at the Dundee Ice Arena has grown year on year with attendance by participants of 10,496. Throughout the year, the Centre welcomed a range of new user groups from local schools participating in a series of sessions.

A programme of baby massage sessions was launched in partnership with Libraries Services and new venture combining Little Gyms & Adult Fitness sessions were launched allowing opportunities for new parents to keep active.

A total of 574 young people attended the summer dance camps held at St. Paul's Swim & Sports Centre with dancers going on to perform at the opening ceremony of Dundee's V&A .

Youth participation across L&CD gyms continued to grow, with over 3,000 attendances.

The Active Travel team at Ancrum Centre secured additional external funding to work directly with schools across the city to teach children a key life skill in how to ride a bike safely and support the development of active travel plans which will promote walking, scooting and biking focusing on sustainable transport in the future.

The McTaggart regional Gymnastics Centre has achieved its highest annual attendance figures since opening in 2013 increasing from 113,537 in 2017/18 to 117,031 in 2018/19. Offering term-time and holiday coaching programmes, alongside family fun sessions, parties and planned primary school visits

The year's new sports initiative 'Activate' generated 64 referrals with over 80% uptake and continuation onto one of the stages of the programme with 53 young people (either affected by a health condition or care experienced) currently being supported.

Leisure & Sport Services held its annual Come & Try Day at Slessor Gardens showcasing 16 different activities including dance, archery, netball, climbing, football, tennis, ice hockey, golf and athletics. This event encourages people in the community to take up exercise and sport and to show that it can be fun to get healthy and is an opportunity to promote other Leisure and Sport activities.

In partnership with NHS Social Prescribing Team, a 'Librarian on Prescription' service is now established in Central Library. Referred clients meet with library staff for a general chat about their interests and what the library can offer. This service helps people to make informed choices about health and wellbeing in a non-clinical setting. A MacMillan information and consultation area has now been established in Central Library with funding and plans in place to roll out this initiative to a number of other libraries throughout the city.

Street Soccer is now part of the Recovery Road Map which is distributed Citywide. Creating positive change in people's lives with a range of football related services for socially disadvantaged adults and young people The Dundee Regional Manager was confirmed as the Homeless World Cup team manager for Mexico 2018, which is a significant recognition of the work happening in the city. Three Dundee players were selected to be part of the Homeless World Cup. Two of the players are currently being supported to move into volunteering positions to engage in the local programme.

Dundee Libraries worked in partnership with Therapet to offer Reading Dogs sessions to pupils from Dundee Primary Schools. This reading strategy has been proven to build confidence and self-esteem in even the most reluctant readers, as the children feel relaxed and motivated to read in a fun environment.

As part of Central Library's Dementia offer Alzheimer Scotland are now providing a monthly advice and support service. The Library is also used by a group of people with a dementia diagnosis and their carers supported by library staff. These events help towards tackling social isolation as well as providing information on health and wellbeing.

Libraries supported the annual Book Week Scotland event in November celebrating books and reading. The varied programme provided an array of events for people of all ages and all walks of life. A programme of author talks, activities, events and exhibitions were held in libraries, schools, community venues and workplaces across the City.

An indoor 'Wellbeing Garden' has been created on the mezzanine floor of the Central Library. This innovation has proven to be hugely popular – creating a relaxed space to read, meet friends or simply chill out.

### **Looking Forward**

We are aware of the pressures on the Councils' finances and public expenditure generally. In the last eight years Leisure and Culture Dundee has made savings annually reducing its operating costs to the Council by 41%, in the same period we have increased our generated income from a wide variety of different sources by 68%. Only in the last twelve months has this resulted in service reductions. Having used reserves to maintain this current level of service the Board are focussed on working with the City Council to achieve a sustainable position going forward. We know from our benchmarking that expenditure from public funds on the services we provide is on or around the Scottish average, we also know that attendance figures and other performance indicators that outcomes are on or around the top.

Capital projects designed to generate additional income have been slower to develop and to obtain approval than anticipated. However, the City Council has made provision for £5.4 million of capital expenditure to support the development of leisure and sport related provision over the next five years and there is a separate allocation of £700 thousand pounds in future years against the proposed community extension to the Broughty Ferry library. Against these allocations there is the potential for significant additional grant income and loan funding. Taken together these should allow the City Council in partnership with Leisure and Culture Dundee to deliver the long awaited golf driving range at Caird Park; an indoor tennis centre as an extension to the RPCD and to discuss seriously the aspiration for a second ice pad at the Dundee Ice Arena. It will also allow discussions to continue about a number of other longer term capital projects.

The economic environment within which we operate has been impacted by general uncertainty and directly by events such as the announced closure of the Dundee Michelin plant. We have also experienced the impact of direct business competition from low cost gyms.

There has been some contingency planning for the impact of Brexit but like most others we cannot second guess how detrimental this might be. We depend on supply chains from other European countries for the chemicals which treat the pools and for other materials and products, we are members of the European zoo network which ensures genetic purity of vulnerable species, we exchange art work with other European countries and we have a number of valued employees who have chosen to come to Scotland to work.

The public appointments process and recruitment of new Board members during 2019 has been very positive. We have been able to review the make up of the Board, focus of skills gaps and attract highly experienced and committed trustees.

We have been pleased to see sickness absence levels continue to fall and have taken steps to focus on supporting our staff and promoting their wellbeing. Feedback from the our service users who account for well over three million attendances each year is hugely positive. We will continue to harvest this from a variety of sources and to focus on improvements when we get it wrong. Overall, we have been delighted by the personal commitment of staff to the services they provide and to the responses we receive.

**Stewart Murdoch**  
Managing Director, Leisure & Culture Dundee

## **Leisure & Culture Dundee**

### **Trustees' report**

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The trustees have pleasure in submitting their annual report and financial statements for the year ended 31 March 2019. The charity information set out on page 1 and the Chairman's and Managing Director's reports on page 2 to 3 and pages 4 to 11 respectively, form part of this report. The financial statements comply with the recommendations of the Statement of Recommended Practice and Accounting and Reporting by Charities and current statutory requirements.

### **Structure, Governance and Management**

#### **Charitable status**

Leisure & Culture Dundee is a Scottish Charitable Incorporated Organisation (SCIO), governed by its constitution, and has charitable status under the Charities and Trustee Investment (Scotland) Act 2005 and the Scottish Charity Number is SC042421. The SCIO was recognised by the Office of the Scottish Charity Regulator (OSCR) on 29 June 2011.

#### **Trustees**

There are twelve trustees of which five have been appointed by Dundee City Council, three elected members and two officers, specifically the Vice Chair and Managing Director. There are seven independent trustees in accordance with the SCIO's constitution.

At the conclusion of each Annual General Meeting, required under the constitution, two out of the required seven independent trustees shall retire from office, but may then be re-appointed. The trustees to retire shall consist of those who have been longest in office since they were last appointed or re-appointed. A trustee appointed by the Council (elected members) who has served for a period of six years shall not be eligible for re-appointment until a further period of one year has elapsed. The board may, by way of a resolution passed by majority vote at a board meeting, waive the provisions in relation to a particular charity trustee if they consider that exceptional considerations make that appropriate.

The trustees as at the date of this report are as detailed on page 1. In addition, G Easson and C Docherty were trustees until they resigned on 27 March 2019. M Marra & C Roberts were appointed as trustees on 14 November 2018 and A Day and S Cross were appointed as trustees on 31 July 2019.

#### **Policies and procedures for induction and training of trustees**

The ongoing training needs of trustees are considered by the board from time to time.

#### **Organisation Structure**

The Trustees meet bimonthly where decisions are taken to set the overall strategy for the SCIO as well as to monitor its activities. Senior management are charged with the task of implementing these decisions.

#### **Pay policy for key management personnel**

The trustees consider the board of trustees, and the senior management team to comprise the key management personnel of the charity, in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year.

**Pay policy for key management personnel (continued)**

As Leisure & Culture Dundee has a TUPE+ agreement under The Transfer of Undertakings (Protection of Employment) Regulations (TUPE) with Dundee City council, the pay of senior staff is set in line with policies and procedures for setting salary grades and scales for Dundee City Council Local Government employees. Each job description is subject to an evaluation process, which has been agreed with CoSLA, and through this process, the post is graded accordingly. Salaries will then increase through incremental progression through the four increments of the particular grade. Reviews of the grade will only take place if there is a significant change to the duties of the post.

**Risks**

The major strategic, business and operational risks that the organisation faces have been identified and are contained within the Risk Management Policy & Business Risk Assessment which was approved by the Board. In accordance with the policy, there will be an ongoing review of risks, with a formal review annually, which will be reported to the Board.

There are, within the assessment, identified existing controls and, where relevant, further actions detailed with timescales for completion and identified officers responsible.

Financial sustainability is identified as a major risk for Leisure & Culture Dundee.

The controls in place to mitigate the risk are as follows;

- Monthly monitoring position reported to the Finance Committee along with options identified to address any adverse variances
- Establish and maintain principles and timeline for settlement of Leisure & Culture Dundee revenue budget in conjunction with Finance Committee and Dundee City Council, with particular focus on any material changes to the management fee for Dundee City Council
- Treasury management, ensuring surplus balances are working for Leisure & Culture Dundee

Non-financial risks arising from health and safety, employee relations and total loss of IT are managed by having robust policies and procedures in place and maintaining staff standards through training and development.

**Reserves policy**

The organisation's principal charitable activities are:

- The operation, management and development of Galleries, museums, and other facilities which provide public access to collections of work of art, antiquities and objects of scientific interest;
- The development and delivery of arts and cultural activities and events, artistic programmes, and educational projects;
- The operation, management and development of libraries and provision of library and archive services
- The operation, management and development of indoor and outdoor sports facilities
- The development and delivery of sports activities directed towards wider participation in sport

## **Leisure & Culture Dundee**

### **Trustees' report (continued)**

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These activities are funded by service fees from Dundee City Council and income generated from fees charged to access some of the activities.

The organisation's accounts reflect liquid or readily realisable assets, ie cash held to fund activities and operating costs.

The Board considers it appropriate that the Reserves Policy be established by reference to the organisation's liquidity position.

Accordingly, the Board has decided that the organisation should maintain cash and readily realisable assets equivalent to one month's planned income to be generated from activities. Based on the current income position, our policy requires the organisation to hold £725,000 including a minimum of £100,000 in cash, within unrestricted reserves excluding the pension deficit.

The reserves policy is adopted to ensure that the organisation remains able to continue providing its charitable activities in the event of greater volatility in our future income.

#### **Purpose statement**

To deliver, for the citizens of Dundee, and those who visit the City, high quality Leisure, Sport, Cultural and Learning Experiences which improve their quality of life.

#### **Objectives and activities**

##### **Principal activity**

The principal activity of the SCIO is the provision of recreation and leisure facilities on behalf of Dundee City Council in accordance with the following charitable objectives:

To advance the arts, heritage, culture and science; To advance public participation in sport; To provide recreational facilities, and organise recreational activities with such facilities/activities being made available to members of the public at large with the object of improving their conditions of life; To advance education; To advance health; To advance citizenship and/or community development (which may include the promotion of civic responsibility, volunteering, the voluntary sector and/or the effectiveness or efficiency of charities); To relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantage; To promote, establish, operate and/or support other similar schemes and projects which further charitable purposes; through the provision of services (including those entrusted to it by Dundee City Council), which contribute to advancing well-being (primarily the wellbeing of residents of Dundee) including (i) the operation, management and development of galleries, museums and other facilities which provide public access to collections of works of art, antiquities and objects of scientific interest; (ii) the development and delivery of arts and cultural activities and events, artistic programmes, and educational projects; (iii) the operation, management and development of libraries and provision of library and archive services; (iv) the operation, management and development of indoor and outdoor sports facilities (including arrangements to facilitate access to such facilities by those on lower incomes or having special needs and to encourage wider participation in healthy exercise); (v) the development and delivery of sports activities and events directed towards wider participation in sport; (vi) the development and delivery of community learning and adult learning initiatives; and (vii) the delivery of services focused on social renewal and the needs of young people.



**Objectives and activities (continued)**

The Trustees and employees of Leisure & Culture Dundee are expected to abide by Leisure & Culture Dundee's Organisational Values in delivering its purpose, as set out in section 4 of the constitution: [www.leisureandculturedundee.com/home/about-us](http://www.leisureandculturedundee.com/home/about-us)

The Trustees agreed a set of organisational values which highlight:

- **The Commitment to Service Quality and Excellence:**

Leisure & Culture Dundee is committed to attaining and maintaining the highest possible standards of service quality and excellence across all of our services and to working with a continuous focus on service improvement. This includes the way we will work and the quality of the outputs and outcomes we aim to achieve. We will not be complacent; we will review progress, challenge assumptions and push boundaries so that we continuously improve.

We are committed to the principles of delivering excellent public service.

We will show respect to those we work with and expect them to show respect to our staff.

We continuously seek to improve the quality of the learning and cultural experiences offered by the organisation, and will work to include those who find it more difficult to participate, for whatever reason.

We value diversity and retain a commitment to empowering people to become more involved in the services we provide and the decisions which affect their lives.

These principles will underpin all of our actions.

- **The Commitment to our staff being Empowered and Accountable:**

We will ensure that our managers work in a way which facilitates people taking pride in their work. This will include systems and processes to support and manage performance, so that staff are both empowered to work effectively for Leisure & Culture Dundee, and are able to take individual responsibility for meeting the needs of our customers.

Management will also review and address issues which may undermine staff or reduce the effectiveness of the organisation. We will encourage and support employee and trade union engagement in the development of the organisation.

Everyone will be accountable - this means we will recognise success as well as mistakes, and learn from these.

We know that it is the attitude, outlook and ethos of our staff that will deliver great results.

### Organisational Values

- **The Commitment to actively share Knowledge and Skills:**

We will value staff and Board members who harness knowledge from diverse sources and who seek to share that knowledge across the organisation.

We will work in an environment that supports and thrives on co-operation, inter-agency working and mutual support. Our working practices will make time and space for staff to share knowledge and skills.

- **The Commitment to ensuring Equality and promoting Diversity:**

We are committed to promoting equality of opportunity which recognises and respects the diversity of those who use our services and those who work for us.

Our Equality and Diversity Policies and Practices mirror those of Dundee City Council, and seek to promote equal treatment and opportunity for all, regardless of gender, sexuality, marital status, race, colour, disability, religion, age, ethnicity or nationality.

### Organisational Values

- **The Commitment to practice Corporate and Social Responsibility:**

We will seek to ensure that our present actions do not have a negative future impact on our community. This includes considering the environmental and ethical implications and opportunities of our decisions and actions.

### Achievements and performance

#### Review of activities and performance

A wide range of measures are used to assess the performance of the SCIO. These are reported to the board on a regular basis. The main measures are related to customer visits and these are incorporated within the Managing Director's Report.

### Financial review

#### Review of the year

The results for the year are shown in the attached Statement of Financial Activities and Balance Sheet for the year to 31 March 2019. Before taking account of FRS 102 pension adjustments the deficit on unrestricted funds amounted to £147,297 and the surplus on the restricted funds was £191,876 giving an overall surplus of £24,579. After accounting for the service costs for FRS 102 adjustments the deficit on unrestricted funds for the year to 31 March 2018 was £2,037,697 and the deficit on restricted funds was £83,571. The overall fund balances are then impacted by the actuarial gains arising on the pension scheme during the year of £203,326 (2018 - £13,624,105).

**Leisure & Culture Dundee**

**Trustees' report (continued)**

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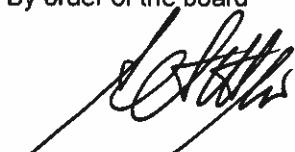
**Plans for future periods**

These are summarised in the "Looking Forward" section of the Managing Director's report.

**Auditors**

So far as each trustee is aware, there is no relevant audit information of which the auditors are unaware. Each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the auditors are aware of it.

By order of the board



**S Aitken OBE**  
Chair, Leisure & Culture Dundee

2 October 2019

**Statement of trustees' responsibilities**

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The Trustees 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).

The law applicable to SCIO's in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the SCIO and of the incoming resources and application of resources of the SCIO for that period. In preparing these 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the SCIO will continue in operation.

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

## Opinion

We have audited the financial statements of Leisure & Culture Dundee for the year ended 31 March 2019 which comprise, the statement of financial activities, the balance sheet, the statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the trustees, as a body, in accordance with 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 trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, 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 of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company 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 other 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The other information comprises the information included in the Trustees' 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 where the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require 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' report; or
- proper accounting records have not been kept, or
- the financial statements are not in agreement with the accounting records and returns; 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, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 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 regulations made under that Act.

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.

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



**MHA Henderson Loggie**  
**Chartered Accountants**  
Statutory Auditors  
Dundee  
(Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006)

9 October 2019

MHA Henderson Loggie is a trading name of Henderson Loggie LLP

Leisure & Culture Dundee

Statement of financial activities for the year ended 31 March 2019

	Note	Unrestricted general funds £	Unrestricted pension fund £	Restricted funds £	2019 Total £	2018 Total £
<b>Income</b>						
Charitable activities	2	14,574,383	-	1,339,543	15,913,926	15,499,890
Investments		8,264	-	-	8,264	3,292
<b>Total income</b>		<b>14,582,647</b>	<b>-</b>	<b>1,339,543</b>	<b>15,922,190</b>	<b>15,503,182</b>
<b>Expenditure</b>						
Charitable activities	3	(14,729,944)	(2,175,461)	(1,147,667)	(18,053,072)	(17,624,450)
Net (expenditure)/ income		(147,297)	(2,175,461)	191,876	(2,130,882)	(2,121,268)
<b>Other recognised gains:</b>						
Re-measurement of the defined benefit pensions schemes	12	-	203,236	-	203,236	13,624,105
<b>Net movement in funds</b>		<b>(147,297)</b>	<b>(1,972,225)</b>	<b>191,876</b>	<b>(1,927,646)</b>	<b>11,502,837</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		1,583,875	(6,143,850)	744,923	(3,815,052)	(15,317,889)
<b>Total funds carried forward</b>		<b>1,436,578</b>	<b>(8,116,075)</b>	<b>936,799</b>	<b>(5,742,698)</b>	<b>(3,815,052)</b>

All gains and losses recognised in the year are included above.



Leisure & Culture Dundee

Balance Sheet at 31 March 2019

	Note	£	2019 £	£	2018 £
<b>Fixed assets</b>					
Tangible assets	6		266,438		296,178
<b>Current Assets</b>					
Stocks	7	67,632		73,117	
Debtors	8	1,243,883		2,761,473	
Cash in hand		2,524,182		3,133,233	
			<u>3,835,697</u>	<u>5,967,823</u>	
<b>Current Liabilities</b>					
Creditors: amounts falling due in one year	9	(1,728,758)		(3,935,203)	
			<u>2,106,939</u>		<u>2,032,620</u>
<b>Net current assets</b>					
Pension deficit	12		(8,116,075)		(6,143,850)
			<u>(5,742,698)</u>		<u>(3,815,052)</u>
<b>Net liabilities including pension deficit</b>					
<b>Funds</b>					
Unrestricted funds	15	1,436,578		1,583,875	
Less pension deficit	12	(8,116,075)		(6,143,850)	
			<u>(6,679,497)</u>	<u>(4,559,975)</u>	
Restricted funds	16		936,799		744,923
			<u>(5,742,698)</u>		<u>(3,815,052)</u>
<b>Total funds</b>					

The financial statements were approved and authorised for issue by the Board on 2 October 2019 and signed on its behalf by:

  
S Aitken  
Chair

**Leisure & Culture Dundee**

**Statement of cash flows for the year ended 31 March 2019**

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	Note	2019 £	2018 £
<b>Cash (used in)/provided by operating activities</b>	17	<b>(617,315)</b>	<b>275,775</b>
		<hr/>	<hr/>
<b>Cash flows from investing activities:</b>			
Purchase of fixed assets		-	(143,028)
Interest received		8,264	3,292
		<hr/>	<hr/>
<b>Net cash provided by/(used in) investing activities</b>		<b>8,264</b>	<b>(139,736)</b>
		<hr/>	<hr/>
(Decrease)/increase in cash and cash equivalents		(609,051)	136,039
Cash and cash equivalents at the beginning of the year		3,133,233	2,997,194
		<hr/>	<hr/>
<b>Total cash and cash equivalents at the end of the year</b>		<b>2,524,182</b>	<b>3,133,233</b>
		<hr/> <hr/>	<hr/> <hr/>

**1 Accounting policies**

**Basis of accounting**

The financial statements are prepared under the historical cost convention.

The financial statements have been prepared in accordance with applicable accounting standards and Accounting and Reporting by Charities; Statements 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) (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Leisure & Culture Dundee meets the definition of a public benefit entity under FRS 102.

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

**Funds**

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

*Restricted funds* are funds subject to specific trusts, which may be declared by the donor or with their authority. Some are restricted income funds expendable at the discretion of the Board in furtherance of a particular activity, such as government grants for a specific centre, and funds raised for particular client groups or activities. Others are capital funds where the assets are required to be invested for long term use.

*Unrestricted funds* are expendable at the discretion of the Board in furtherance of the objectives of Leisure & Culture Dundee. If part of the unrestricted funds is earmarked at the discretion of the Board for a particular project it is designated as a separate fund. This designation has an administrative purpose only, and does not legally restrict the Board's discretion to apply the fund.

A transfer is made from unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**1 Accounting policies (continued)**

**Income (continued)**

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of an event, performance or provision of other specified service is deferred until the criteria for income recognition are met.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of providing services and their associated support costs.

Irrecoverable VAT, due to partial exemption, is included within Supplies and services in note 3.

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 to expenditure on charitable activities.

**Pensions**

The Authority participates in the Tayside Superannuation Fund by virtue of its status as an "admitted body". This is a defined benefit scheme, and the assets are invested in external funds. Dundee City Council sponsor Leisure & Culture Dundee's participation in the scheme and in the event of the charity winding up the pension liability will be payable by Dundee City Council.

The costs of providing pensions are charged to the profit and loss account on a consistent basis over the working life-time of the members. These costs are determined by a qualified actuary and any variations from the regular costs are spread over the remaining working life-time of the current members.

**1 Accounting policies (continued)**

**Leases**

Operating lease rentals are charged to the income and expenditure account on a straight line basis over the period of the lease.

**Fixed assets**

When expenditure of a capital nature is incurred by Leisure & Culture Dundee, this expenditure will be capitalised and depreciated over an agreed period, defined as its "useful economic life".

Expenditure should be capitalised when it is:

- Acquisition, enhancement, construction or replacement of buildings or other structures
- Acquisition, installation or replacement of plant, machinery, apparatus or vehicles

Enhancing an asset would be lengthening the useful economic life of the asset or increasing its market value. Expenditure on maintaining an assets previous standard of performance or useful life will be recognised as revenue.

The useful economic life of each asset will be determined on its own merits but it is anticipated that it will roughly fall into one of the following categories,

- Tenants improvements 10-15 years

All capitalised expenditure will be recorded at historic cost and depreciated using the straight line method over the agreed useful life of the asset

**Stocks**

Stocks of materials and consumables are stated at the lower of cost and net realisable value in the ordinary course of operating.

**Going concern**

These accounts have been prepared on a going concern basis as the trustees are satisfied that the financial needs of the charity will be met from within its existing facilities and agreements. The validity of this assumption is dependent upon the continued support of Dundee City Council.

The financial statements have been prepared on the going concern basis on the basis that confirmation has been received from Dundee City Council that it will continue to support the charity through an annual management charge for at least 12 months after signing the accounts. The pension deficit of £8,116,075 does not represent a liability which the charity is required to meet in the foreseeable future and the trustees have confirmed that it does not impact the charity's ability to meet all its obligations and commitments. The loss for the year was £1,927,646 (prior to pension adjustments the surplus was £44,079) in 2018/19.

**1 Accounting policies (continued)**

**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.

**Employee benefits**

The costs of short term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**Financial instruments**

The company has elected to apply the provision 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 company's statement of financial position when the company 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.

**1 Accounting policies (continued)**

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reported end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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 receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business 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 company's contractual obligations expire or are discharged or cancelled.

**Accounting estimates**

In the trustees opinion the only figure in these account which results from a significant estimate is the defined benefit pension scheme liability, calculated by the pension scheme actuary in compliance with FRS 102.

The actual performance is unlikely to be in line with actuarial valuation as a result of the valuation being based upon assumptions on future unpredictable events such as return on assets and materiality rates.

The estimate has a material impact on the accounts and is explained in more detail in note 21 below.

Leisure & Culture Dundee

Notes to the financial statements (continued)

2 Income	Unrestricted funds £	Restricted funds £	2019 Total £
Admissions etc	3,618,717	-	3,618,717
Membership	1,574,614	-	1,574,614
Library income	232,554	-	232,554
Hire of facilities	179,233	-	179,233
Resaleable goods	332,398	1,765	334,163
Funding	303,908	1,318,139	1,622,047
Other income	932,762	19,639	952,401
Catering income	288,697	-	288,697
Service fee	7,111,500	-	7,111,500
	<u>14,574,383</u> =====	<u>1,339,543</u> =====	<u>15,913,926</u> =====
	Unrestricted funds £	Restricted funds £	2018 Total £
Admissions etc	3,400,964	40	3,401,004
Membership	1,596,615	-	1,596,615
Library income	224,663	-	224,663
Hire of facilities	133,246	-	133,246
Resaleable goods	316,420	120	316,540
Funding	373,548	1,318,617	1,692,165
Other income	800,356	23,379	823,735
Catering income	285,922	-	285,922
Service fee	7,026,000	-	7,026,000
	<u>14,157,734</u> =====	<u>1,342,156</u> =====	<u>15,499,890</u> =====



**Leisure & Culture Dundee**

**Notes to the financial statements (continued)**

**3 Costs of providing service**

	Unrestricted funds £	Restricted funds £	2019 Total £
Employee costs	11,715,737	778,885	12,494,622
Pension costs	2,014,523	-	2,014,523
Property costs	95,057	-	95,057
Supplies and services	2,661,796	346,955	3,008,751
Transport costs	247,879	21,827	269,706
Pension finance costs	140,544	-	140,544
Pension administration expenses	20,394	-	20,394
Governance costs	9,475	-	9,475
	<u>16,905,405</u> =====	<u>1,147,667</u> =====	<u>18,053,072</u> =====
	Unrestricted funds £	Restricted funds £	2018 Total £
Employee costs	9,730,501	825,024	10,555,525
Pension costs	2,730,820	-	2,730,820
Property costs	87,926	379	88,305
Supplies and services	2,891,912	582,725	3,474,637
Transport costs	269,367	17,599	286,966
Pension finance costs	466,820	-	466,820
Pension administration expenses	13,232	-	13,232
Governance costs	8,145	-	8,145
	<u>16,198,723</u> =====	<u>1,425,727</u> =====	<u>17,624,450</u> =====

**4 Governance costs**

	2019 £	2018 £
Audit fees	9,025	8,145
Non audit fees	450	-
	<u>9,475</u> =====	<u>8,145</u> =====

Trustees and officers indemnity insurance was included within the main insurance policy this year and the cost is included within the Supplies and services costs above.

**Leisure & Culture Dundee**

**Notes to the financial statements (continued)**

<b>5 Staff numbers and costs</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries and other staff costs	<b>10,263,532</b>	9,493,911
Social security costs	<b>744,915</b>	724,110
Pension costs	<b>3,500,698</b>	3,068,324
	<b>14,509,145</b>	13,286,345
	<b>=====</b>	<b>=====</b>

No member of the Board received remuneration or any expenses other than trustees indemnity insurance in either year from the charity. One of the trustees and member of the senior management team, Stewart Murdoch, is remunerated through Dundee City Council, and received remuneration of £131,675 (2018 - £129,617)

The average monthly number of employees, based on head count, of the charity during the year was 688 (2018 - 689).

During the year three employees received remuneration of between £60,000 and £70,000 per annum (2018 - 0)

The total remuneration of the five members of the senior management team is £435,423 (2018 - £412,470).

<b>6 Fixed assets</b>	<b>Tenants improvements</b>
	<b>£</b>
<b>Cost at 1 April 2018 and 31 March 2019</b>	<b>355,658</b>
<b>Depreciation and impairment</b>	
At 1 April 2018	59,480
Depreciation charged in the year	29,740
<b>At 31 March 2019</b>	<b>89,220</b>
<b>Carrying amount</b>	
<b>At 31 March 2019</b>	<b>266,438</b>
	<b>=====</b>
At 31 March 2018	296,178
	<b>=====</b>

**Leisure & Culture Dundee**

**Notes to the financial statements (continued)**

<b>7</b>	<b>Stocks</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	Stocks	<b>67,632</b>	<b>73,117</b>
		<b>=====</b>	<b>=====</b>
<b>8</b>	<b>Debtors</b>		
	Trade debtors	<b>456,554</b>	123,640
	Prepayments and accrued income	<b>107,274</b>	134,119
	Other debtors	<b>2,462</b>	557
	Dundee City Council	<b>670,832</b>	2,503,157
	Other taxation and social security	<b>6,761</b>	-
		<b>-----</b>	<b>-----</b>
		<b>1,243,883</b>	<b>2,761,473</b>
		<b>=====</b>	<b>=====</b>
<b>9</b>	<b>Creditors</b>		
	Amounts falling due within one year:		
	Trade creditors	<b>248,848</b>	406,485
	Dundee City Council	<b>726,887</b>	716,269
	Accruals	<b>298,628</b>	308,858
	Deferred income	<b>454,395</b>	2,175,076
	Other taxation and social security	<b>-</b>	328,515
		<b>-----</b>	<b>-----</b>
		<b>1,728,758</b>	<b>3,935,203</b>
		<b>=====</b>	<b>=====</b>

Deferred income consists of amounts received during the year relating to events to be held after the year end.

<b>Deferred income</b>	<b>£</b>
At 1 April 2018	2,175,076
Released in year	(2,175,076)
Received in year	454,395
	<b>-----</b>
<b>At 31 March 2019</b>	<b>454,395</b>
	<b>=====</b>

**10 Financial Instruments**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Financial assets measured at amortised cost	<b>856,301</b>	2,601,904
	=====	=====
<b>Carrying amount of financial liabilities</b>		
Financial liabilities measured at amortised cost	<b>1,274,363</b>	1,431,612
	=====	=====

Financial assets measured at amortised cost comprised of trade and other debtors.

Financial liabilities measured at amortised cost comprises trade creditors and accruals.

**11 Commitments**

	<b>Land &amp; Buildings</b>		<b>Other</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Lessee</b>				
Total commitments under non-cancellable operating leases are as follows:				
Due within one year	<b>29</b>	29	<b>28,317</b>	28,259
Due in two to five years	<b>116</b>	116	<b>9,119</b>	27,493
Due in more than five years	<b>348</b>	377	-	-
	-----	-----	-----	-----
	<b>493</b>	522	<b>37,436</b>	55,752
	=====	=====	=====	=====

Lease payments recognised as an expense during the year amounted to £59,773 (2018 - £73,942).

The land and buildings commitment is the rent payable to the Dundee City Council for the use of the premises for the provision of recreation and leisure facilities on behalf of the Council for the period to 2036.

**Leisure & Culture Dundee**

**Notes to the financial statements (continued)**

**12 Pension**

Leisure & Culture Dundee is an admitted body to the Local Government Pension Scheme which is a funded defined benefit scheme. During the year Leisure & Culture Dundee made employers contributions of £1,486,175 (2018 - £1,734,505).

	2019 £	2018 £
<b>i) Retirement benefit scheme deficit</b>		
<b>Change in benefit obligation</b>		
Benefit obligation at 1 April 2018	52,388,158	59,963,941
Current service cost	2,984,233	3,528,891
Interest cost	1,357,958	1,639,944
Change in financial assumptions	3,283,694	(2,512,000)
Change in demographic assumptions	(1,630,930)	(2,627,157)
Experience loss/(gain) on defined benefit obligation	(682,878)	(5,971,780)
Liabilities assumed/(extinguished) on settlements	-	(1,399,420)
Past service costs, including curtailments	516,465	-
Contributions - employee	505,438	592,897
Benefits paid	(808,292)	(807,162)
Unfunded payments	(17,211)	(19,996)
	<hr/>	<hr/>
<b>Benefit obligations at end of year</b>	<b>57,896,635</b>	<b>52,388,158</b>
	=====	=====
<b>Change in scheme assets</b>		
Fair value of scheme assets at 1 April 2018	46,244,308	42,009,857
Interest on assets	1,217,414	1,173,124
Return on assets less interest	1,498,623	2,543,933
Other actuarial gains/(losses)	(325,501)	(30,765)
Administration expenses	(20,394)	(13,232)
Contributions - employee	505,438	592,897
Benefits paid	(825,503)	(827,158)
Settlement prices received/(paid)	-	(938,853)
Contributions - employer	1,486,175	1,734,505
	<hr/>	<hr/>
<b>Fair value of scheme assets at end of year</b>	<b>49,780,560</b>	<b>46,244,308</b>
	<hr/>	<hr/>
<b>Retirement benefit deficit</b>	<b>7,599,610</b>	<b>(6,143,850)</b>
	=====	=====
<b>Reconciliation to the balance sheet</b>		
Present value of funded scheme liabilities	(57,531,607)	(52,021,482)
Fair value of scheme assets at end of year	49,780,560	46,244,308
Present value of unfunded obligations	(365,028)	(366,676)
	<hr/>	<hr/>
<b>Deficit</b>	<b>(8,116,075)</b>	<b>(6,143,850)</b>
	=====	=====

Leisure & Culture Dundee

Notes to the financial statements (continued)

12 Pension (continued)	2019 £	2018 £
<b>ii) Amounts recognised in net expenditure</b>		
Current service cost	2,984,233	3,068,324
Past service cost	516,465	-
Interest costs	140,544	466,820
Administrative expenses	20,394	13,232
	<u>3,661,636</u>	<u>3,548,376</u>
	=====	=====
<b>iii) Re-measurements of the net assets/(defined liability)</b>		
Return on fund assets in excess of interest	1,498,623	2,543,933
Change in financial assumptions	(3,283,694)	2,512,000
Experience gain on defined benefit obligations	682,878	5,971,780
Other actuarial gains/(losses) on assets	(325,501)	(30,765)
Change in demographic assumptions	1,630,930	2,627,157
	<u>203,236</u>	<u>13,624,105</u>
	=====	=====

**iv) Financial assumptions**

The principal assumptions used by the independent qualified actuary in updating the most recent valuation to 31 March 2019 for FRS 102 purposes were:

	2019 %	2018 %
Discount rate	2.45	2.60
Consumer price inflation/retail price inflation	2.40	2.30
Rate of increase of salaries	3.40	3.30
Rate of increase of pensions in payment	2.40	2.30
	=====	=====

12 Pension (continued)

iv) Financial assumptions (continued)

	2019 Years	2018 Years
<b>Life expectancy from age 65</b>		
Retiring today:		
Males	20	20
Females	22	22
Retiring in 20 years:		
Males	21	22
Females	23	24
	=====	=====

The assets of the scheme were:

	2019 %	2018 %
<b>Asset category</b>		
Equities	69.1	69.6
Gilts	1.4	4.9
Other bonds	15.0	11.4
Property	12.5	11.3
Cash	1.8	2.8
Alternatives	0.2	-
	-----	-----
	100.0	100.0
	=====	=====

	2019 £	2018 £
Amounts included in the fair value of assets for:		
Equities	34,385,961	32,178,723
Gilts	712,790	2,259,079
Other bonds	7,469,124	5,259,195
Property	6,214,517	5,255,203
Cash	879,466	1,292,108
Alternatives	118,702	-
	-----	-----

<b>Total market value of assets</b>	<b>49,780,560</b>	<b>46,244,308</b>
	=====	=====

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

#### 13 Related party transactions

Leisure & Culture Dundee was contracted to provide recreation and leisure services by Dundee City Council. In the year to 31 March 2019 Leisure & Culture Dundee received from Dundee City Council £9,599,282 (2018 - £10,111,076) for services provided and paid them £345,187 (2018 - £507,648) for goods and services received including a peppercorn rent for the use of the facilities occupied by Leisure & Culture Dundee. At 31 March 2019 Dundee City Council owed Leisure & Culture Dundee £670,832 (2018 - £2,503,157) and the charity owed Dundee City Council £726,887 (2018 - £716,269) in relation to normal trading activities.

#### 14 Control

The Members of Leisure & Culture Dundee are Dundee City Council and D.C.C. Nominees Ltd.

The trustees are appointed by the Members and 5 of the 12 trustees of Leisure & Culture Dundee are appointed from the Council (42%) while the other 7 trustees are required to be independent of the Council.

#### 15 Funds

##### Analysis of movements in funds

	Balance at 1 April 2018 £	Net income/ (expenditure) £	Transfer Between Funds £	Balance at 31 March 2019 £
Unrestricted funds	852,891	(44,726)	25,000	833,165
Unrestricted pension deficit	(6,143,850)	(1,972,225)	-	(8,116,075)
Designated funds	730,984	(102,571)	(25,000)	603,413
	<u>(4,559,975)</u>	<u>(2,119,522)</u>	-	<u>(6,163,032)</u>
Restricted funds	744,923	191,876	-	936,799
	<u>(3,815,052)</u>	<u>(1,927,646)</u>	-	<u>5,742,698</u>
	=====	=====	=====	=====



Leisure & Culture Dundee

Notes to the financial statements (continued)

**15 Funds (continued)**

**Analysis of movements in funds (continued)**

Unrestricted funds	The 'free reserves' after allowing for all designated funds.
Unrestricted pension deficit	The pension deficit liability (note 12).
Designated funds	Funds for specific approved expenditure on various projects including improving Wi-Fi capacity in Leisure & Culture Dundee Facilities, events development, refurbishment costs and developing the ICT Action Plan. Expenditure in 2018/19 related to funding the employment of Modern Apprentices and costs of IT equipment as part of the ICT Action Plan.
Restricted funds	Analysis of restricted funds is shown in note 16.

**Analysis of net assets over funds**

	Unrestricted funds £	Designated funds £	Unrestricted pension deficit £	Restricted funds £	Total funds £
Fixed assets	-	266,438	-	-	266,438
Stocks	67,632	-	-	-	67,632
Debtors	1,243,883	-	-	-	1,243,883
Cash	1,250,408	336,975	-	936,799	2,524,182
Creditors	(1,728,758)	-	-	-	(1,728,758)
Pension deficit	-	-	(8,116,075)	-	(8,116,075)
	<b>833,165</b>	<b>603,413</b>	<b>(8,116,075)</b>	<b>936,799</b>	<b>5,742,698</b>
	=====	=====	=====	=====	=====

Leisure & Culture Dundee

Notes to the financial statements (continued)

16	Restricted funds		Balance at 1 April 2018 £	Income in year £	Expenditure in year £	Balance at 31 March 2019 £
	<b>Fund</b>	<b>Purpose</b>				
	<b>Cultural services</b>					
	Acquisition Fund	Museum acquisitions and conservation	203,698	188,388	46,733	345,353
	Transport Collection Officer	Transportation	7,069	-	7,069	-
	Dundee Dance Day	Dance Day Event	1,538	-	-	1,538
	Scotland Creates	Project	3,337	-	3,337	-
	Civilisations Project	Project	687	87	671	103
	Commonwealth Ceilidh	Event	1,199	-	-	1,199
	Dundee Fusion Fest	Music Development	592	6,500	2,907	4,185
	Dundee Visual Artist Awards	Music Development Awards Scheme	13,481	10,000	12,526	10,955
	Festival of Museums	Event	45	3,377	3,422	-
	YMI Development Grant	Music Development	4,276	1,459	-	5,735
	Hogmanay Event	Event	212	2,600	2,812	-
	Succession on Planning Project	Cataloguing Collection	-	543	543	-
	Angus Moth Project	Cataloguing Collection	470	-	470	-
	Soundbase Sessions	Music Development Programme	-	1,818	-	1,818
	Steinway Purchase	Purchase of new piano for Caird Hall	50,248	69,350	56,900	62,698
	Light Project Exhibition	Exhibition	-	4,140	4,140	-
	<b>Library and information</b>					
	Opportunities Project	Welfare Reform Support	-	12,504	12,504	-
	Dundee in the Great War	Authors can write a children's book on war experiences in Dundee	7,058	-	-	7,058
	Great War Dundee	Events celebrating Dundee Great War involvement	8,513	15,350	5,490	18,373
	BOS Community Fund	Community prize for use of on IT equipment for community use	352	-	-	352
	Reader in Residence	Resources for use by Reader in Residence	346	-	-	346
	Read, Write, Count	Library Project	58	-	-	58
	<b>Carried forward</b>		<b>303,179</b>	<b>316,116</b>	<b>159,524</b>	<b>459,771</b>

Leisure & Culture Dundee

Notes to the financial statements (continued)

16	Restricted funds (continued)		Balance at 1 April 2018 £	Income in year £	Expenditure in year £	Balance at 31 March 2019 £
	<b>Fund</b>	<b>Purpose</b>				
	Brought forward		303,179	316,116	159,524	459,771
	Creative Apprentice	Funded Apprenticeship	544	-	-	544
	Macmillan @ Dundee Libraries	Cancer sufferers activities and wellbeing	-	34,861	34,861	-
	Scottish Reading Strategy	Reading project for Dyslexia sufferers	5,325	-	-	5,325
	Bequests to Dundee Library Services	Bequests and gifts in relation to various library related purposes	12,931	-	-	12,931
	Scottish Book Trust Fund	Funding for children's books	250	-	-	250
	Carnegie Trust Talkin' Bout Teddies	Project exploring attachment to soft toys for children	9,618	5,250	11,503	3,365
	Broughty Ferry Library Extension	Fund raising and donations	11,623	3,783	-	15,406
	Book Week Scotland - Central Library	Provision of sessions during Book Week	-	750	750	-
	Book bug	Funding for Book Bug Week	-	175	175	-
	Dundee Partnership Small Grants	Small one off grants to assist with purchase of resources	-	3,058	2,884	174
	Wellbeing Garden - Central Library	Development of an indoor Wellbeing garden in Central library	-	7,000	3,493	3,507
	Digital Storytelling	Support delivery of training for staff to develop confidence in storytelling and using IT	-	6,950	493	6,457
	Two Moons- SLIC Funding	Funding for a Festival for Young Adults Linking Literacy to Life and Work	-	20,095	17,571	2,524
	Volunteer Accreditation	Funding for Public Libraries Volunteers Accreditation Framework	-	10,850	2,022	8,828
	Tesco bank Reading Challenge	Annual Children's summer reading challenge sponsored by Tesco Bank	-	350	350	-
	<b>Leisure and sport</b>					
	Hockey	Activities	14,878	-	-	14,878
	Eat Well Play Well	Healthy lifestyles	-	1,000	405	595
	Rugby	Rugby Development	12,749	1,517	1,517	12,749
	Carried forward		371,097	411,755	235,548	547,304

Leisure & Culture Dundee

Notes to the financial statements (continued)

16 Restricted funds (continued)

Fund	Purpose	Balance at 1 April 2018 £	Income in year £	Expenditure in year £	Balance at 31 March 2019 £
Brought forward		371,097	411,755	235,548	547,304
Football	Football development	10,269	40,847	40,847	10,269
Active for Life - NHS	Healthy Lifestyles	-	12,444	12,444	-
Community Sports Hub Officer	Community engagement	11,971	35,945	41,131	6,785
Street Football	Providing coaches for Street Football	-	12,486	7,393	5,093
McTaggart Surplus	Property costs to DCC	53,272	5,600	5,600	53,272
Move More Macmillan Project	Cancer sufferers activities and wellbeing	10,407	26,944	36,875	476
Dundee Disability Sport	Minibus Funding	24,000	-	6,000	18,000
Regional Performance Centre Funding	Funding for RPC staffing	60,000	-	-	60,000
Active Schools	Funding for sporting activities within schools	-	473,492	473,492	-
ParkLives	Outdoor activities funding	5,260	96,974	40,096	62,138
Playrangers	Outdoor activities funding	3,948	-	153	3,795
Bikeability Project	Promotion of healthy lives through cycling	16,977	23,805	39,543	1,239
Community Coach Development	Enhanced transition programme for P7 pupils funded through DCC Children & Families Dept	-	8,729	8,729	-
Steps to Health	Walking programme in partnership with NHS – various funders	7,543	19,339	5,491	21,391
Bairns Tea Party	Small grant from Dundee Bairns for afterschool programme	-	265	183	82
Sports development	Funding to provide sports development coaching	-	7,412	7,412	-
Active Travel	Provision of school active travel delivery programme	-	60,000	-	60,000
Support services					
Place Partnership	Cultural projects & UNESCO City of Design for Dundee	170,179	103,506	186,730	86,955
		<u>744,923</u>	<u>1,339,543</u>	<u>1,147,667</u>	<u>936,799</u>
		=====	=====	=====	=====

**Leisure & Culture Dundee**

**Notes to the financial statements (continued)**

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**17 Reconciliation of net (expenditure)/income to net cash (outflow)/inflow**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Net (expenditure)/income	<b>(1,411,181)</b>	<b>11,502,837</b>
Adjustments for:		
Depreciation	<b>29,740</b>	<b>29,740</b>
Interest received	<b>(8,264)</b>	<b>(3,292)</b>
Decrease/(increase) in stock	<b>5,485</b>	<b>(2,942)</b>
Decrease/(increase) in debtors	<b>1,517,590</b>	<b>(1,622,991)</b>
(Decrease)/increase in creditors	<b>(2,206,445)</b>	<b>2,182,657</b>
Pension movement	<b>1,455,760</b>	<b>(11,810,234)</b>
<b>Net cash (outflow)/inflow from operating activities</b>	<b>(617,315)</b>	<b>275,775</b>
	<b>=====</b>	<b>=====</b>

