

**Leisure & Culture Dundee**

**Report and financial statements  
for the year to 31 March 2020**

**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) J Dobbie (Managing Director) I Mathers M Methven MBE G Laidlaw W Dawson Prof S Cross M Marra L Lee C Roberts A Day N Mohammed R Emmott
<b>Senior management team</b>	J Dobbie (Managing Director) J Gair (Acting Head of Library & 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>Charity number</b>	SC042421

## Leisure & Culture Dundee

### Chairman's Report

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I am delighted to introduce the report on Leisure & Culture Dundee's achievements over 2019/20. The organisation is committed to attaining and maintaining the highest possible standards of service quality and excellence across all our services and working with a continuous focus on improvement. During the past year, we have continued to demonstrate this and have seen additions to our provision as well as improvements to existing buildings and services.

The year saw Scotland's new multi-million-pound Regional Performance Centre for Sport open in Dundee, operated by Leisure & Culture Dundee. Investment for the centre came from Dundee City Council and the National Lottery through SportsScotland. The sport facility houses a full-size indoor artificial pitch and an outdoor 3G pitch, there is an eight-court multi-sports hall, a high-tech sport science suite, health club and meeting spaces. The centre also caters for athletics, with indoor athletics centre and outdoor facilities which include a throws cage and a covered spectator area and an outdoor velodrome.

In September, Menzieshill Community Hub opened its doors to the public with its state-of-the-art library and leisure facilities. Our customers have been thrilled to access the new building.

We also saw improvements to a number of our facilities. The Mills Observatory reopened following completion of repair work to the dome, marked by a special programme of events and science learning activities for families and children. April saw the opening of the newly refurbished MyRide studio. The newly renovated cycle studio now consists of state-of-the-art sound and lighting, 16 new indoor spin bikes and a virtual cycle option on a 50 inch drop down projector screen.

Coldside Community Library reopened after an upgrade of £700,000. Improvements made over the year include a new passenger lift, accessible toilets, hospitality facilities and new interior decoration. The fitness suite at Douglas Sports Centre received an upgrade in equipment. This included a synergy unit that allows multiple users to all complete separate exercises at the same time.

Notable highlights of the year were the two awards given to Leisure & Culture Dundee. The Caird Hall was the winner of the Accessible Business of the Year at the Women in Hospitality and Tourism Awards 2019, a fantastic acknowledgement of all the work over the years to transform the venue.

The McManus: Dundee's Art Gallery and Museum struck gold at the 2019/20 Scottish Thistle Awards National Final at Edinburgh International Conference Centre where they won Best Visitor Attraction. The Scottish Thistle Awards champion the very best of the Scottish tourism industry, celebrating innovation, success and excellence in the sector.

Towards the end of this financial year, we faced the unexpected challenge of the onset of the Covid-19 Pandemic which had an immediate and devastating impact on our ability to deliver services. Although at this point the scale and impact of the pandemic is unknown, we will clearly face an on-going challenge in the year ahead.

As ever, I am delighted at the range of services and activities which have been delivered and want to thank the staff of Leisure & Culture Dundee and my fellow Trustees for their commitment to the work of the organisation.

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

## Leisure & Culture Dundee

### Managing Directors' Report 2019/20

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Leisure and Culture Dundee is committed to attaining and maintaining the highest possible standards of service quality and excellence across our services and to working with a continuous focus on service improvement and inclusion. Enabling people to learn new skills and personal development to improve their quality of life. We actively seek funding opportunities to help us deliver and expand our services. Much of what we provide is free and we have concessions that support the most vulnerable and actively promote inclusion and opportunity.

The future of the Active Schools programme in Dundee has been secured for the next 4 years with a new partnership agreement between SportsScotland, Leisure & Culture Dundee and Dundee City Council. The new partnership agreement has a strong emphasis on equalities, inclusion and changing lives through sport and physical activity. Active Schools aims to provide more and higher quality opportunities to take part in sport and physical activity before school, during lunchtime and after school, and to develop effective pathways between schools and sports clubs in the local community

Funding was again sourced from Bòrd na Gàidhlaig for the staging of six Gaelic Concerts which took place in Autumn and Spring.

The Creative Campus programme hosted a new partnership project with Shaper/Caper Dance Company. 'Here, Me, Out', explores and documents the stories of the LGBTQ+ community in Dundee, past and present, through sessions with young participants, older respondents and wider audiences. The year-long project is funded by National Heritage Lottery Fund.

Active Schools Dundee celebrated volunteering in school sport with The Active Schools Volunteer Awards honouring volunteers who go above and beyond in providing school sport opportunities for local pupils.

Skills Development Scotland's 'Feeling Strong Project' enabled vulnerable young people to visit The McManus and take part in creative learning activities. The Feeling Strong Project supports young people who experience mental health or wellbeing challenges and helps them to reach their full potential through skills development, mentoring and confidence building.

Sports volunteering programmes have proved popular and the Aquatic team have worked with a local tutor to encourage interest in a new qualification whilst offering volunteering positions for those who are keen to get involved with the Aquatic programme but do not have the confidence and practical experience to attend the SSTQ.

Active Schools offered an introduction to swim teaching during the Leadership Academy programme and pupils were invited to get involved through volunteering, with a number of volunteers supporting learn-to-swim and autism friendly swimming at Olympia. This vital support improves the customer experience and gives swim teachers much needed support.

School Sports Clubs now have 325 volunteers with a total of 389 deliverers supporting school sport clubs. Teacher volunteers are the highest deliverer type with 153 teachers giving up their time to take sport clubs in schools.

The Sports Leadership Academy took place at Dundee and Angus College and had over 130 pupils from all secondary schools who gained a qualification or award. This year's programme built on the success of previous years with an emphasis on how being a sports leader and volunteer helps to develop skills for learning, life and work. The participants have the opportunity to learn and develop coaching and officiating skills through a range of national governing body awards such as badminton, first aid, dance leaders and many more. New young leaders are now being supported to take up leadership roles in schools or local sports clubs, giving them practical coaching experience.

Summer Soundbase was fully booked with participants working hard to produce some stunning performances at the Show finale in the Marryat Hall in front of a capacity audience of parents and friends.

Cultural Services developed a new young person-led project at McManus, delivered in partnership with Shaper/Caper Dance Company. The 'Here, Me, Out' project aims to increase awareness and understanding of the life experiences of the LGBTQ+ Community, past and present. Consultation carried out during the project will inform future services for young people at McManus and provide opportunities for further development of the museum's Oral History Archive.

## Leisure & Culture Dundee

### Managing Directors' Report 2019/20 (continued)

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Active Women hosted a women-only evening at Olympia, which included the full use of facilities: pool; fitness studio; activity classes. Over 190 participated in swimming, with over 220 attendances in total.

Homeless World Cup sessions were organised to target potential players meeting homeless criteria. The sessions also acted as a stepping stone into drop-ins for more vulnerable adult players.

Family-friendly activities, including PRIDE Parade accessory workshops and Drag Brunch performances took place at The McManus, with McManus Youth Action and Creative Community participants taking part in the parade, before delivering further afternoon activities at Slessor Gardens.

DWP Public Sector Recruitment Project within Central Library has led to a number of referrals being made to the project. Along with referrals from Angus and Perth Jobcentres, we have recently been asked to include referrals from Fife Jobcentres. Feedback from people who have already attended the project shows that they have found that participation has helped them gain employment.

The Public Sector Recruitment Project was established in Central Library in April 2019 to support unemployed individuals to find work within the public sector in Dundee. Library and Information Services were awarded funding from the DWP Flexible Support Grant Funding to lead on a group partnership to maximise job outcomes through a recruitment programme focusing on public sector vacancies. The project aims to support jobseekers in making high quality job applications to public sector employers by supporting individuals to build confidence and skills in navigating these recruitment processes.

The Dundee Hub of the Scottish Co-working Network opened in Central Library on 5 August 2019. The Network has been developed by the Scottish Library and Information Council (SLIC) with Scottish Government funding and aims to create a network of well-equipped, accessible business hubs in libraries across Scotland with priority given to start ups and local entrepreneurs.

The Public Libraries Volunteer Accreditation Framework is now completed. Funded by the Scottish Government Public Library Improvement Fund, this project supports volunteer programmes in public libraries and enables participants to follow a pathway which assists employability and wellbeing and provides formal verification of skills and experience gained.

Library and Information Services continue to offer digital support sessions with a focus on employability and benefits. Opportunities Project volunteers deliver more in-depth support with CV writing, online job searching and job applications.

Dundee participated in this national VACMA (Visual Artists and Craft makers Awards) scheme run by local arts agencies and Creative Scotland. Cultural Services administer the scheme which offers grants and mentoring opportunities to Dundee based artists.

The Cultural Services Learning Team provides volunteering opportunities for young people, supporting workplace experiences. One volunteer has additional support needs and has fed back that the experience has given her a greater understanding of the world of work, has raised her levels of confidence and made her feel part of a team and the wider museum community. Another young volunteer is currently a student from DJCAD, who as a result of volunteering with our Youth Action Group, is now considering pursuing a career in arts education once finishing university,

In November the Learning Team hosted an event for MGS, bringing together educators from museums and galleries and art organisations across Scotland. The purpose of the event was to celebrate successes, share lessons learned and to set the agenda and action plans to support the future of museum learning provision. The Learning Team provided a walking tour of the museum and gave a presentation showcasing good practice through previous and current projects.

## Leisure & Culture Dundee

### Managing Directors' Report 2019/20 (continued)

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#### CHILDREN AND FAMILIES

Leisure & Culture Dundee continues to encourage and facilitate events, resources and age appropriate programmes for children, young people, and their families/carers, building knowledge and self-fulfilment in a safe, supported environment. It enables children to develop new skills and confidence from early years onwards, providing choice, opportunity and encouragement to engage with the world in a non-threatening way. We continue to develop new partnership working to support our engagement with young people – improving access and learning, particularly for those who experience inequalities.

Working with partners and schools, we aim to give children access to high quality affordable services regardless of their circumstances.

Therapy sessions were held in libraries in which trained volunteers and dogs worked with children who may have difficulty in settling at school and would benefit from working on their reading and listening skills in the slightly unusual setting of a pet therapy session.

Funded by the Inspiring Classrooms project as part of the First Minister's Reading Challenge, the Hub Library invited Author and Traditional Scottish Storyteller Ruth Kirkpatrick to the library to give a storytelling session.

The Dundee Picture Book Award ceremony in the Whitehall Theatre on 20 June attracted around 500 children from 15 schools, celebrating the winning title 'Baby's First Bank Heist' by Jim Whalley and Stephen Collins. The winner is voted for by children from the participating schools after a term of activities including shared reading, display work and discussion.

Pupils and staff from St. John's Secondary School visited The McManus to take part in a series of creative tours and workshops as part of their First Minister's Literacy Event. The event was designed specifically to help S1–S3 pupils to access cultural organisations and learn more about their city's heritage.

Douglas Library was awarded Dundee Regeneration Funding to purchase a 3D printer, game mats and paint sets to start up a Wargames Club. The club not only teaches children how to play strategic table-top games but they also learn STEM skills using the 3D printer.

The annual Summer Reading Challenge activities set out to provide fun for children during the holidays, whilst helping them to maintain their reading and listening skills. This year's challenge was launched in Broughty Ferry Library by local author Wendy H Jones with children from Eastern Primary School. The theme for this annual reading challenge was Space and celebrated the 50th anniversary of the moon landing. Space Chase was open to all primary school aged children in Dundee and to complete the challenge participants needed to read six books over the school holidays.

Over 120 children moved from the pre-school to school age Learn-to-Swim programme. Through the summer children were allocated space within our city-wide programme to continue their aquatic learning journey. It is known from experience that the majority of these children will move through our programme with greater confidence and faster than those who do not attend.

The Big Explore at McManus was delivered in partnership with Dundee Summer Streets Festival programme. This year's festival theme took inspiration from the Wise Ways exhibition, with activities in and around the museum designed to encourage visitors to play and explore together. DCC Event's Team transformed Albert Square into a fun play area for children and families, with live music, street performers and maze. Inside the museum, a programme of children's crafts, living history and world music performances attracted 2,207 visitors over two days, making it one of our busiest Festival events to date. Big Explore activities were supported with a funding award from Museums Galleries, Scotland.

The Skills Development Scotland 'Feeling Strong Project' enabled vulnerable young people to visit the museum and take part creative learning activities. The Feeling Strong Project supports young people who experience mental health or wellbeing challenges and helps them to reach their full potential through skills development, mentoring and confidence building.

Our learning approach underpins this process and young people worked directly with museum staff to create a large artwork and participate in group discussion. None of the young people had visited the museum before or had previously worked collaboratively within their own group. Further sessions with the project are scheduled.

## Leisure & Culture Dundee

### Managing Directors' Report 2019/20 (continued)

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In autumn 2019, visiting groups took part in tours and workshops designed to support class projects and curriculum topics such as the World Cultures, Dundee Inventors, Scottish Design and STEM. The exhibition 'Among the Polar Ice' also proved popular across primary, secondary and further education groups, with young people taking part in a number of activities exploring climate change and the natural environment.

The star event of the year at the Caird Hall was the Benedetti Sessions over three days early March. The Benedetti Foundation, with their benefactor Nicola Benedetti, worked with tutors, teachers and children to inspire, coach and encourage all to enjoy their musical journey and create disciplines to take them into the future with their music. Wynton Marsalis, the American virtuoso trumpeter, composer and teacher, also attended for the weekend to actively encourage and support all attending. Dundee was one of only two venues in Scotland to stage this wonderful event which was fantastic.

During Dundee Schools Science Week in October, 78 Primary School children visited the McManus to take part in 3 interactive sessions designed to spark young people's imaginations, stimulate interest and improve the understanding of Science, Technology, Engineering, Art and Mathematics (STEAM). Sessions were delivered jointly by Learning staff and Curators.

Delivery of "Here, Me, Out" learning project continues at The McManus. The project, delivered in partnership with Shaper/Caper is supported by an award from the Heritage Lottery Fund. The project included a training event for Cultural Service staff and learning partners, creative workshops and consultation sessions with young people from the LGBTQ+ community, informative 'in conversation' events open to all audiences.

Soundbase supports young people 12–18 years in music activities with sessions in April, Summer and October. The October sessions were supported through funding from Dundee Trust Fund to hire the stage/PA system in City Square and saw the launch of the first single of a band formed at Soundbase – The Harmomix – who have gone on to play at Hogmanay, the Church and Beat Generator. The sessions were all fully booked and the benefits of music in supporting the young people's development is key to the success of the project.

McManus Children and Families' Summer Programme involved working in collaboration with curators, freelance actors, musicians, artists, storytellers, dancers designing and delivering a wide range of fun, imaginative, interactive opportunities and experiences for children and their families to participate in, engage with, and learn together. At The McManus, programme activities were themed to the museum's summer exhibition 'Wise Ways: Travels of a Dundee Doctor'.

Wise Ways for Wee Ones – themed monthly studio workshops included delivery of creative dance and play sessions from Shaper Caper's 'A Day to Play', magical tales by local storyteller Robbie Fotheringham and artist led craft workshops.

Weekend Gallery Activities – actors brought Dr Thomas Wise back to life through hilarious, family friendly museum trails and we offered free, pop up gallery-based activities each Saturday across the summer holiday.

Wise Ways Summer School – a two-week summer holiday project was held in July for young people aged 8-12 years, offering opportunities to explore the museum's temporary summer exhibition through curator led tours, hands-on arts and creative writing. This was a paid set of workshops, but to ensure we attracted a wider demographic we offered a number of free tickets to both Homestart Families Groups and Rocksolid young people's groups. A showcase of the young people's summer school artwork was held within the museum's Learning Studio for family, friends and visitors to come and see as part of The Big Explore: Dundee Summer Streets Festival.

Further children and family activities were offered over the summer period through our popular free drop-in events at Mills Observatory and Broughty Castle.



## Leisure & Culture Dundee

### Managing Directors' Report 2019/20 (continued)

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#### HEALTH CARE & WELLBEING

Leisure & Culture Dundee plays a key role in the provision of activities and events which address health and wellbeing. We deliver services which contribute to the prevention, recovery and support of people who are experiencing health challenges or wish to improve their general fitness.

Active Schools' Colourama Run celebrated Active Girls Day, a free event which encourages girls to get more active in Dundee. This was the first event of its kind for school-age girls from across Dundee. Participants walked, jogged or ran through Baxter Park while being covered in powder paint at various check points.

Women-only fitness sessions were held in partnership with Addaction, while the Steps to Health programme held ante-natal and dementia-friendly walks.

A partnership with Homestart was developed for the organisation of a family swim at Olympia with families attending through the programme. The team supported and also provided equipment where required.

Sports Holiday Camps were well attended with 130 children taking part in activities which included the annual Power of Scotland Roller Derby held at DISC, attracting roller derby enthusiasts from all over Scotland, and a unique Real Madrid Experience training camp, in partnership with Broughty United Football Club. DISC also hosted the Rising Stars Development Camp again this year involving football, hockey, athletics and gymnastics and a regional Netball event was held which saw regional teams competing in a tournament delivered by Netball Scotland.

Douglas Sports Centre held the annual Dundee City Disability Carpet Bowls event which attracted over 50 of the region's top players for this annual competition.

Ancrum Outdoor Activity Centre delivered and led the first Leisure and Sport residential for three joint Highlands primary schools at Dundee Sea Cadet Centre. Activities included swimming, ice skating disco and wildlife experience.

Partnerships with DCC Youth Housing Support ensure young people are provided with opportunities to increase their physical activity levels and a partnership developed with 'Breakthrough' support for vulnerable and care experienced young people.

The Active For Life team ran Parkinson's-specific exercise classes for which referrals are increasing. Both Parkinson's UK and NHS Tayside physio teams were positive on our approach and keen to extend the partnership.

A 12-week 'Pre' Active for Life pilot began as part of an initiative through the Drug and Alcohol partnership in the Stobswell area. These sessions were well received with a regular number of attendees.

206 families are currently being supported within the Family Active programme and, in particular, school and family development workers are increasing their engagement. Addaction, Kinship drop-ins, Bringing Up Baby and specific nursery referrals have all contributed to the rise in attendances. Swimming, Learn-to-Skate and Gymtime are all activities the families are benefitting from engaging in. Combined Eat Well, Play Well and family swim sessions prove to be a great source of support for families.

Gentle Movement exercise classes held in Roxburghe House and Maggie's Centre have regular attendances each week.

ParkLives organised a 5-week block of Yoga at Dundee and Angus College for staff and students.

An Easter Funday at Camperdown attracted over 600 participants. The Easter to Summer timetable had 22 classes per week and was extremely well received in the communities.

A project to support care-experienced young people, funded through Life Changes Trust, was delivered. This project co-created an imaginative, creative and physical programme of activities for care-experienced young people in the Dundee area, based on their own interests and burgeoning skills in dance, music and sport.

## Leisure & Culture Dundee

### Managing Directors' Report 2019/20 (continued)

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The Urban Moves dance programme held its annual dance festival in June. A total of 585 dancers took to the stage to perform ensuring that everyone within the programme got an opportunity to experience dancing on a stage within a performance environment. Each performance was a sell out with a total of 1,101 in the audience.

McTaggart Regional Gymnastics Centre continued to operate at near capacity, balancing the performance objectives with accessible options for all. 23 school visits took place during the first quarter with over 1,000 children accessing the facility through these opportunities.

Leisure and Sport held its annual Come and Try Day in its new venue at Slessor Gardens. The venue was the perfect location, allowing us to expand on previous year's provision by including Dance, Archery, Netball, Parklives and our very own Climbing Wall. When added onto regular activities such as Football, Tennis, Ice Hockey, Golf, Early Years and Athletics, we were able to showcase a total of 16 different activities spread across the park. This event attracted over 1,600 participants.

Funding for the Macmillan Cancer Information and Support Service Project has allowed us to set up our first Macmillan Cancer Information and Support Hub in Central Library. The area provides a relaxing space where anyone needing advice can browse and take away a wide range of cancer information leaflets and booklets, or speak with trained Macmillan volunteers who can provide information and support, as well as refer to other advice services. In addition to the Central Library Hub, the funding provided smaller information stands in each of the community libraries. However, as there was such enthusiasm and interest in the service, we applied for additional funding to provide the larger information hubs in both Lochee and Coldside libraries. These are now established. There are currently 11 active volunteers who have delivered almost 1,000 hours of support over the time of the project.

Central Library's Health and Wellbeing Garden launched on 13 June 2019 – a rhyme-time session was held with a special visit from Bookbug. The event was also featured on STV news. The garden has artificial grass, comfortable garden furniture and the glass ceiling gives the feeling of being outdoors (without the rain!) and is perfect for meeting up with friends, groups or simply relaxing with a good book. It has citrus and bay trees growing in the garden as well as a range of herbs which can be snipped and taken home. The garden was created to provide a relaxing indoor space for all to use and was funded by Macmillan Cancer Support and the Maple Trust. We have already received lots of positive feedback about the garden and we will continue to add new plants throughout the year. We are hoping that people will volunteer to help develop the garden.

RSNO/ST/ART – Music Development supported the musicality workshops with access to the Wighton Centre for the music sessions, now in its third year. The ST/ART project is part of Tayside Health Arts Trust and works with stroke and Parkinson's sufferers to aid their rehabilitation. The music sessions were very successful with over 20 participants attending every week and a finale sharing session with friends and family and invited guests took place on 3 June 2019 with everyone enjoying a fantastic culmination of the project.

Make a Noise in Libraries Fortnight 2019 – libraries took part in this national campaign to highlight library resources for the visually impaired by promoting the fortnight locally via the Dundee Audio Newsletter recording and by tweeting daily about the libraries' large print and talking book resources.

Health and Wellbeing Information Day @ Central Library (Friday 27 September) – Open Day organised to help promote a range of services and activities highlighting health and wellbeing across the city. Around 20 different organisations, such as NHS, DCC, Volunteer Dundee, HOPE, Rediscover Dundee, Heartfulness Centre, Boomerang, Dundee Therapy Garden, One Parent Families Scotland, The Hope Project, and Macmillan Welfare Rights took part in the event. All respondents felt the event had been useful for reaching the public and for networking, and it is likely we will have something similar again. There was also a Macmillan Coffee Morning taking place on the same day raising over £80.

The Workplace Choir – The RSNO Engagement Team support the choir with choir leader Aimee Toshney. The choir now in its 5th year has expanded to include staff from LACD, DCC, DC Thomson's and the V&A. with about 30-40 members, meeting regularly each Thursday lunchtime. Evaluation from 2019 outlines how important the choir is to participants:

#### QUALITY OF LIFE

Building stronger communities and improving people's quality of life is key to the services we deliver, providing opportunities to engage and participate gain new skills and knowledge expand horizons and social interaction.

An innovative installation commissioned by the Scottish Government. entitled One Hundred Stories of Scotland's WW1 told through the perspective of 100 young artists, went on show in the Local History Library.

Dundee Libraries held BBC Virtual Reality sessions to introduce and encourage people to experience VR and learn about the potential for this technology.

As part of the Scottish Reading Strategy Dundee Libraries hosted a mini tour with authors Mason Cross and Tony Kent. To celebrate Book Week Scotland a number of author events were held throughout the city libraries as well as local heritage events including Dundee poetry recitals, talks on the Great War and the Carnegie Centenary history tour.

The Friends of Broughty Ferry Library continue to support the library by holding a wide variety of evening events and talks to help raise funds, tackle isolation and raise awareness of the library within the community.

Broughty Castle Celebrated 50 Years as a much-loved museum – home to four floors of displays focussed on the social, cultural and natural history of Broughty Ferry.

Fiona Hyslop (Cabinet Secretary for Culture, Tourism and External Affairs) launched Among the Polar Ice exhibition at The McManus bringing together contemporary and historic works by artists who have experienced life on the ice. At a time when issues of global warming have never seemed so urgent, these artworks reminded us of the importance of these remote landscapes to our very fabric of life. Selected from Dundee's nationally significant fine art and whaling collections, the exhibition showcases a small but growing collection of polar artworks which spans 200 years. At its heart are two major series of artworks by leading Scottish artists – Frances Walker and James Morrison.

Cultural Services participated in the Art UK Sculpture Project which aims to digitally record all public collections of sculpture. Photographic sessions were booked at The McManus and Collections Unit stores.

McManus hosted a successful evening event as part of the Cultural Crawl event organised by Maggie's, in partnership with venues across the city. Activities at McManus included private viewing of the galleries and silent disco experience in the museum's Café.

World Music and Traditional Concerts – Music Development has a remit to support and promote minority genres as part of the Caird Hall audience development programme and in 2019 Music Development had one of its most successful years with a sold-out concert by The Red Hot Chilli Pipers in December 2019, with over 1,800 people attending and rounding off an incredibly successful year.

The Thomas Wise exhibition attracted 91,842 visitors over the summer period. Out of the 452 responses to the visitor survey 37% of people were visiting The McManus for the first time, and just over 25% came specifically for the Thomas Wise show. 96% of people rated the show good and above. 45% of visitors surveyed were from out with Dundee and 99% would visit The McManus again.

The McManus held a number of evening events including Creative Campus evenings. The programme included "Loasdaweeminsigin" Choir in Residence, Youth Action and Community Tours.

McManus launched its ship model App highlighting its ship model collections along with the maritime art from the city's recognised fine art collection, making them more accessible through a dedicated mobile app.

The introduction of audio guides at The McManus encouraged visitors to explore the museum across all its galleries and permanent displays. The guides are available in 6 languages, reflecting the growth in new visitors to the city.

## **Leisure & Culture Dundee**

### **Managing Directors' Report 2019/20 (continued)**

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Further improvements to the visitor experience at The McManus have been made through the introduction of portable digital devices. The tablets provide better ease of access to a range of visitor information, including museum guides, exhibition surveys and feedback forms, activities and events programme, internal and external websites – enabling staff to respond to visitors' enquiries and reducing the volume and costs of printed materials.

The Caird Hall has seen a host of new events to the venue and indeed to the City and Scotland. Popular Concerts throughout the year featured – Craig David, Royal Blood, Kelly Jones in his only Scottish gig, Biffy Clyro their only gig in the UK, Bombay Bicycle Club one of only five gigs in the UK, Wet Wet Wet, The Libertines, Red Hot Chilli Pipers, and Susan Boyle in her tour celebrating ten years in the music business. Added to this was a full programme of very popular acts such as Bill Bailey, Jimmy Carr and Frankie Boyle.

The National Final of the Schools Glee Challenge saw approximately 500 children enjoy taking part in this singing competition with all their family and friends in the audience supporting. The Scottish Apprenticeships Awards was a glittering affair in November and again the nominees attended from all regions of Scotland. Conferences included The Church of Scotland Guild AGM, Jehovah Conventions, and the STUC Congress. Graduation/Awards Ceremonies were staged by University of Dundee, Abertay University and a number of school and sports organisations.

The Scottish Chamber Orchestra staged their New Year Gala Concert on Sunday 5 January for the first time in Dundee, which welcomed in 2020. In addition, the full programme of concerts included performances by The Royal Scottish National Orchestra, Scottish Ensemble, Dundee Symphony Orchestra, Dundee Chamber Music, Dundee Choral Union, High School of Dundee, Dundee University Musical Society and more.

#### **Looking Forward**

The year ahead will bring unique challenges to Leisure & Culture Dundee in terms of addressing the impact of the Covid-19 pandemic. Alongside this, we will also continue to focus on our key partnerships so that our strategic priorities going forward reflect and address the needs of the City.

The Capital Projects programme will continue to be a priority and, working with Dundee City Council, we will work to progress the implementation of the programme.

**Judy Dobbie**

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 2020. The charity information set out on page 1 and the Chairman's and Managing Director's reports on page 2 and pages 3 to 10 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 thirteen 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 eight 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, S Murdoch resigned as Managing Director, and as such, a trustee on 31st December 2020. Judy Dobbie was appointed Acting Managing Director and Trustee from 1st January 2020, and this appointment was made permanent on 1st January 2021.

Stuart Maxwell resigned as a trustee on 14th November 2019, and Greg Colgan resigned as a trustee on 24 February 2021. Robert Emmott was appointed as trustee on 25th February 2021 by way of his appointment as Executive Director of Corporate Services, Dundee City Council, and Nasreen Mohammed was appointed as a trustees on 13th November 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.

## Leisure & Culture Dundee

### Trustees' report (continued)

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#### 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.

In light of the COVID-19 pandemic over the last year, a COVID-19 specific risk register was produced by Dundee City Council to cover all areas of responsibility of the council and partnership organisations. Leisure & Culture Dundee are included within this risk register and has its own section covering all areas affected by the pandemic.

In addition to this, the main standing committees, Finance, Health & Safety and Property, and HR & Equalities all have standing agenda items to discuss the risks following within each committees remit, and updates are provided at each committee meeting. Updates from each are then presented to the Board.

It is planned that the organisational risk register will be updated to include any ongoing risks associated with the pandemic when the relevant staff return from furlough.

#### 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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#### Reserves policy (continued)

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 (continued)

- **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.

- **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 2020. Before taking account of FRS 102 pension adjustments the deficit on unrestricted funds amounted to £122,570 and the deficit on the restricted funds was £171,613 giving an overall deficit of £294,813 (2019 - £24,579 surplus).

After accounting for the service costs for FRS 102 adjustments the deficit on unrestricted funds for the year to 31 March 2020 was £2,082,525 and the deficit on restricted funds was £171,613. The overall fund balances are then impacted by the actuarial gains arising on the pension scheme during the year of £2,285,896 (2019 - £203,326). Resulting in an overall surplus of £31,758 (2019 - deficit of £1,927,646).

#### Plans for future periods

With the onset of the COVID-19 pandemic in March 2020, the priority for the trustees in the short term is to focus on the how the organisation progresses through the months ahead. A huge concern is the impact to the financial viability of the organisation as a result of the dramatic decrease in customer income on the back of restrictions and lockdowns, and this is something that will require considered discussion with our main funder, Dundee City Council. The uncertainty surrounding the current situation makes planning for the medium and longer term extremely difficult.

The COVID-19 pandemic has had a significant impact on the organisation as a whole and on its current and future plans. In an already financially challenging time, the loss of income as a result of lockdowns and restrictions used to manage the pandemic means that the organisation will have to carefully consider its short-term plans as a priority, as well as looking at how the current situation impacts on medium and longer term plans. We will, as far as possible, look to utilise all financial assistance available.

In the short term, the priority of the organisation and its Trustees is to work closely with Dundee City Council on a recovery plan for the organisation's services and facilities as part of a co-ordinated city-wide approach as restrictions ease over the coming months/ year. Customer confidence is a key element of the recovery plan and through thorough risk assessments and engagement, we hope that our customers will return and utilise our services when the time is correct.

Demand for services and impact on income will require to be monitored both during and after the pandemic. Key decisions will require to be made depending on customer confidence and demand over the next few years, with review of services potentially leading to changing the business model and/ or a rationalisation of services and facilities to fit with a 'new normal' post-pandemic. Development of digital services developed during lockdown will continue and hopefully compliment the 'in-person' services allowing a different type of engagement with customers.

Balancing income generation through the more commercial types of activities with the free to use and socially inclusive services has always been a challenge and the current situation has highlighted this, which will now lead to discussions with Dundee City Council on the focus of future service provision.

Development of capital projects designed to generate additional income will continue, having been put on hold recently, in conjunction with Dundee City Council, along with a number of other developments, the main one being at Olympia swim centre.

The challenge of moving the organisation forward during and after a pandemic is not an easy one however the Trustees and senior staff, with support from Dundee City Council, are well placed to ensure the organisation continues to provide high quality services for the citizens of Dundee and beyond.

#### 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

  
Sinclair Aitken - 2021-06-08, 11:58:13 UTC

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

8 June 2021

## Leisure & Culture Dundee

### 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.

## Leisure & Culture Dundee

### Independent Auditor's Report to the Trustees of Leisure & Culture Dundee

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#### Opinion

We have audited the financial statements of Leisure & Culture Dundee for the year ended 31 March 2020 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 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.

## Leisure & Culture Dundee

### Independent Auditor's Report to the Trustees of Leisure & Culture Dundee (continued)

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#### 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.

#### Use of our report

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.

MHA Henderson Loggie

David Taylor - 2021-06-08, 13:31:42 UTC

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

8 June 2021

MHA Henderson Loggie is a trading name of Henderson Loggie LLP

## Leisure & Culture Dundee

### Statement of financial activities for the year ended 31 March 2020

	Note	Unrestricted general funds £	Unrestricted pension fund £	Restricted funds £	2020 Total £	2019 Total £
<b>Income</b>						
Charitable activities	2	14,611,422	-	1,238,823	15,850,245	15,913,926
Investments		8,212	-	-	8,212	8,264
<b>Total income</b>		<b>14,619,634</b>	<b>-</b>	<b>1,238,823</b>	<b>15,858,457</b>	<b>15,922,190</b>
<b>Expenditure</b>						
Charitable activities	3	(14,742,204)	(1,959,955)	(1,410,436)	(18,112,595)	(18,053,072)
<b>Net expenditure</b>		<b>(122,570)</b>	<b>(1,959,955)</b>	<b>(171,613)</b>	<b>(2,254,138)</b>	<b>(2,130,882)</b>
<b>Other recognised gains:</b>						
Re-measurement of the defined benefit pensions schemes	11	-	2,285,896	-	2,285,896	203,236
<b>Net movement in funds</b>		<b>(122,570)</b>	<b>325,941</b>	<b>(171,613)</b>	<b>31,758</b>	<b>(1,927,646)</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		1,436,578	(8,116,075)	936,799	(5,742,698)	(3,815,052)
<b>Total funds carried forward</b>		<b>1,314,008</b>	<b>(7,790,134)</b>	<b>765,186</b>	<b>5,710,940</b>	<b>(5,742,698)</b>
		=====	=====	=====	=====	=====
	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)
<b>Net (expenditure)/ Income</b>		<b>(147,297)</b>	<b>(2,175,461)</b>	<b>191,876</b>	<b>(2,130,882)</b>	<b>(2,121,268)</b>
<b>Other recognised gains:</b>						
Re-measurement of the defined benefit pensions schemes	11	-	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 2020

	Note	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	6		236,698		266,438
<b>Current Assets</b>					
Stocks	7	67,840		67,632	
Debtors	8	1,442,658		1,243,883	
Cash in hand		1,594,722		2,524,182	
		<u>3,105,220</u>		<u>3,835,697</u>	
<b>Current Liabilities</b>					
Creditors: amounts falling due in one year	9	(1,262,724)		(1,728,758)	
<b>Net current assets</b>			1,842,496		2,106,939
Pension deficit	11		(7,790,134)		(8,116,075)
<b>Net liabilities including pension deficit</b>			<u>(5,710,940)</u>		<u>(5,742,698)</u>
<b>Funds</b>					
Unrestricted funds	14	1,314,008		1,436,578	
Less pension deficit	11	(7,790,134)		(8,116,075)	
		<u>(6,476,126)</u>		<u>(6,679,497)</u>	
Restricted funds	15		765,186		936,799
<b>Total funds</b>			<u>(5,710,940)</u>		<u>(5,742,698)</u>

The financial statements were approved and authorised for issue by the Board on 8 June 2021 and signed on its behalf by:

 Sinclair Aitken

Sinclair Aitken - 2021-06-08, 11:58:13 UTC

**S Aitken**  
Chair



## Leisure & Culture Dundee

### Statement of cash flows for the year ended 31 March 2020

	Note	2020 £	2019 £
<b>Cash used in operating activities</b>	16	<b>(937,672)</b>	<b>(617,315)</b>
<b>Cash flows from investing activities:</b>			
Interest received		8,212	8,264
<b>Net cash provided by investing activities</b>		<b>8,212</b>	<b>8,264</b>
Decrease in cash and cash equivalents		(929,460)	(609,051)
Cash and cash equivalents at the beginning of the year		2,524,182	3,133,233
<b>Total cash and cash equivalents at the end of the year</b>		<b>1,594,722</b>	<b>2,524,182</b>

### 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.

# Leisure & Culture Dundee

## Notes to the financial statements (continued)

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### 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

The finances of the organisation have been significantly impacted by COVID-19 from March 2020, however the organisation has managed costs over this period and by accessing the Government Coronavirus Job Retention Scheme, minimised the impact of loss of income to the organisation through the closure of facilities and services and by implementing a phased approach to opening when restrictions were eased, costs have continued to be kept to a minimum.

At its Policy & Resources Committee meeting on 7th December 2020, Dundee City Council agreed to the issuing of a Letter of Comfort to Leisure & Culture Dundee assuring its continued financial support to the organisation in financial year 2020/21 and 2021/22, and to at least 4 June 2022 to avoid the organisation having to go into negative reserves. The letter also agrees that the council will undertake cash flow management support to allow the organisation to remain in credit at all times and meet everyday cash liabilities over the 12 months from the date of this audit report. The continued support is subject to the organisation using its best endeavours and taking appropriate action to minimise any losses and to continue to work in Partnership with Dundee City Council to access any available external funding.

Dundee City Council has also agreed that any losses sustained in financial year 2020/21 will not impact on the reserves held by the organisation and will be covered by the collective claim by Dundee City Council to the Scottish Governments Loss of Income Scheme.

In addition, the pension deficit of £7,790,134 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.

### 1 Accounting policies (continued)

#### Going concern (continued)

On this basis of the above action taken by the organisation and the support of Dundee City Council, the trustees are of the opinion that Leisure & Culture Dundee can continue to meet its obligations as they fall due over the next 12 months from the date of the audit report and as such have prepared the financial statements on a going concern basis.

#### 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 11.

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

2	Income	Unrestricted funds £	Restricted funds £	2020 Total £
	Admissions etc	3,770,245	1,200	3,771,445
	Membership	1,453,893	-	1,453,893
	Library income	213,057	-	213,057
	Hire of facilities	114,014	-	114,014
	Resaleable goods	281,656	898	282,554
	Funding	416,610	1,210,147	1,626,757
	Other income	956,161	26,578	982,739
	Catering income	224,847	-	224,847
	Service fee	7,180,939	-	7,180,939
		<u>14,611,422</u>	<u>1,238,823</u>	<u>15,850,245</u>
		=====	=====	=====
		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>
		=====	=====	=====

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

3	Costs of providing service	Unrestricted funds £	Restricted Funds £	2020 Total £
	Employee costs	11,841,012	958,582	12,799,594
	Pension costs	1,762,977	-	1,762,977
	Property costs	88,061	-	88,061
	Supplies and services	2,589,527	428,522	3,018,049
	Transport costs	213,913	23,332	237,245
	Pension finance costs	180,203	-	180,203
	Pension administration expenses	16,771	-	16,771
	Governance costs	9,695	-	9,695
		<u>16,702,159</u>	<u>1,410,436</u>	<u>18,112,595</u>
		=====	=====	=====
		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>
		=====	=====	=====
4	Governance costs		2020 £	2019 £
	Audit fees		8,500	8,000
	Non audit fees		1,195	1,475
			<u>9,695</u>	<u>9,475</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)

#### 5 Staff numbers and costs

	2020 £	2019 £
Wages and salaries and other staff costs	10,509,256	10,263,532
Social security costs	760,796	744,915
Pension costs	3,292,519	3,500,698
	<u>14,562,571</u>	<u>14,509,145</u>
	=====	=====

No member of the Board received remuneration or any expenses other than trustees indemnity insurance in either year from the charity. Two (2019 – one) of the trustees and members of the senior management team, are remunerated through Dundee City Council, and received remuneration of £133,684 (2019 - £131,675)

The average monthly number of employees, based on head count, of the charity during the year was 685 (2019 - 688).

During the year 1 employee received remuneration between £60,000 and £70,000 (2019 -1) and 2 employees received remuneration of between £70,000 and £80,000 per annum (2019 - 3)

The total remuneration of the five members of the senior management team is £443,960 (2019 - £435,423).

#### 6 Fixed assets

	Tenants improvements £
Cost at 1 April 2019 and 31 March 2020	355,658
	<u>                    </u>
<b>Depreciation and impairment</b>	
At 1 April 2019	89,220
Depreciation charged in the year	29,740
	<u>                    </u>
<b>At 31 March 2020</b>	<b>118,960</b>
	<u>                    </u>
<b>Carrying amount</b>	
<b>At 31 March 2020</b>	<b>236,698</b>
	=====
At 31 March 2019	266,438
	=====

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

7	<b>Stocks</b>	2020 £	2019 £
	Stocks	<u>67,840</u>	<u>67,632</u>
8	<b>Debtors</b>		
	Trade debtors	185,926	456,554
	Prepayments and accrued income	235,457	107,274
	Other debtors	1,177	2,462
	Dundee City Council	932,118	670,832
	Other taxation and social security	87,980	6,761
		<u>1,442,658</u>	<u>1,243,883</u>
9	<b>Creditors</b>		
	Amounts falling due within one year:		
	Trade creditors	68,473	248,848
	Dundee City Council	572,689	726,887
	Accruals	312,438	298,628
	Deferred income	309,124	454,395
		<u>1,262,724</u>	<u>1,728,758</u>

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

	£
<b>Deferred income</b>	
At 1 April 2019	454,395
Released in year	(454,395)
Received in year	309,124
	<u>309,124</u>
<b>At 31 March 2020</b>	<u>309,124</u>

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

10	Commitments	Land & Buildings		Other	
		2020	2019	2020	2019
		£	£	£	£
	<b>Lessee</b>				
	Total commitments under non-cancellable operating leases are as follows:				
	Due within one year	29	29	9,119	28,317
	Due in two to five years	116	116	-	9,119
	Due in more than five years	319	348		-
		<u>464</u>	<u>493</u>	<u>9,119</u>	<u>37,436</u>
		=====	=====	=====	=====

Lease payments recognised as an expense during the year amounted to £85,896 (2019 - £59,773).

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)

#### 11 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 £1,530,995 (2019 - £1,486,175).

	2020 £	2019 £
<b>i) Retirement benefit scheme deficit</b>		
<b>Change in benefit obligation</b>		
Benefit obligation at 1 April 2019	57,896,635	52,388,158
Current service cost	3,293,976	2,984,233
Interest cost	1,408,213	1,357,958
Change in financial assumptions	(6,234,343)	3,283,694
Change in demographic assumptions	-	(1,630,930)
Experience loss/(gain) on defined benefit obligation	-	(682,878)
Past service costs, including curtailments	-	516,465
Contributions – employee	522,109	505,438
Benefits paid	(1,346,704)	(808,292)
Unfunded payments	(17,627)	(17,211)
	<u>55,522,259</u>	<u>57,896,635</u>
	=====	=====
<b>Change in scheme assets</b>		
Fair value of scheme assets at 1 April 2019	49,780,560	46,244,308
Interest on assets	1,228,010	1,217,414
Return on assets less interest	(3,948,447)	1,498,623
Other actuarial gains/(losses)	-	(325,501)
Administration expenses	(16,771)	(20,394)
Contributions - employee	522,109	505,438
Benefits paid	(1,364,331)	(825,503)
Contributions - employer	1,530,995	1,486,175
	<u>47,732,125</u>	<u>49,780,560</u>
	=====	=====
<b>Retirement benefit deficit</b>	<u>7,790,134</u>	<u>8,116,075</u>
	=====	=====
<b>Reconciliation to the balance sheet</b>		
Present value of funded scheme liabilities	(55,188,815)	(57,531,607)
Fair value of scheme assets at end of year	47,732,125	49,780,560
Present value of unfunded obligations	(333,444)	(365,028)
	<u>(7,790,134)</u>	<u>(8,116,075)</u>
	=====	=====
<b>Deficit</b>	<u>(7,790,134)</u>	<u>(8,116,075)</u>
	=====	=====

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

11 Pension (continued)	2020 £	2019 £
<b>ii) Amounts recognised in net expenditure</b>		
Current service cost	3,293,976	2,984,233
Past service cost	-	516,465
Interest costs	180,203	140,544
Administrative expenses	16,771	20,394
	<u>3,490,950</u>	<u>3,661,636</u>
	=====	=====
<b>iii) Re-measurements of the net assets/(defined liability)</b>		
Return on fund assets in excess of interest	(3,948,447)	1,498,623
Change in financial assumptions	6,234,343	(3,283,694)
Experience gain on defined benefit obligations	-	682,878
Other actuarial gains/(losses) on assets	-	(325,501)
Change in demographic assumptions	-	1,630,930
	<u>2,285,896</u>	<u>203,236</u>
	=====	=====

#### iv) Financial assumptions

The principal assumptions used by the independent qualified actuary in updating the most recent valuation to 31 March 2020 for FRS 102 purposes were:

	2020 %	2019 %
Discount rate	2.35	2.45
Consumer price inflation/retail price inflation	1.85	2.40
Rate of increase of salaries	2.85	3.40
Rate of increase of pensions in payment	1.85	2.40
	=====	=====

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

#### 11 Pension (continued)

##### iv) Financial assumptions (continued)

	2020 Years	2019 Years
<b>Life expectancy from age 65</b>		
Retiring today:		
Males	20	20
Females	22	22
Retiring in 20 years:		
Males	21	21
Females	24	23
	=====	=====
The assets of the scheme were:	2020	2019
	%	%
<b>Asset category</b>		
Equities	66.1	69.1
Gilts	1.4	1.4
Other bonds	17.7	15.0
Property	12.3	12.5
Cash	3.0	1.8
Alternatives	(0.5)	0.2
	-----	-----
	100.0	100.0
	=====	=====
	2020	2019
	£	£
Amounts included in the fair value of assets for:		
Equities	31,557,559	34,385,961
Gilts	662,136	712,790
Other bonds	8,434,065	7,469,124
Property	5,870,994	6,214,517
Cash	1,443,530	879,466
Alternatives	(236,159)	118,702
	-----	-----
<b>Total market value of assets</b>	<b>47,732,125</b>	<b>49,780,560</b>
	=====	=====

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

#### 12 Related party transactions

Leisure & Culture Dundee was contracted to provide recreation and leisure services by Dundee City Council. In the year to 31 March 2020 Leisure & Culture Dundee received from Dundee City Council £10,229,531 (2019 - £9,599,282) for services provided and paid them £337,928 (2019 - £345,187) for goods and services received including a peppercorn rent for the use of the facilities occupied by Leisure & Culture Dundee. At 31 March 2020 Dundee City Council owed Leisure & Culture Dundee £932,118 (2019 - £670,832) and the charity owed Dundee City Council £572,689 (2019 - £726,887) in relation to normal trading activities.

#### 13 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 13 trustees of Leisure & Culture Dundee are appointed from the Council (38%) while the other 8 trustees are required to be independent of the Council.

#### 14 Funds

##### Analysis of movements in funds

	Balance at 1 April 2019 £	Net income/ (expenditure) £	Transfer Between Funds £	Balance at 31 March 2020 £
Unrestricted funds	833,165	(68,895)	250,000	1,014,270
Unrestricted pension deficit	(8,116,075)	325,941	-	(7,790,134)
Designated funds	603,413	(53,675)	(250,000)	299,738
	<u>(6,163,032)</u>	<u>203,371</u>	<u>-</u>	<u>(6,467,126)</u>
Restricted funds	936,799	(171,613)	-	765,186
	<u>5,742,698</u>	<u>31,758</u>	<u>-</u>	<u>(5,710,940)</u>
	=====	=====	=====	=====

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

#### 14 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 11).
Designated funds	Funds for specific approved expenditure on various projects including ICT equipment, events development and ongoing costs of employing Modern Apprentices.  Expenditure in 2019/20 relates to costs of employing Modern Apprentices. £250,000 was transferred to unrestricted funds in respect of an allocation for proposed extension to Broughty Ferry Library which is now included in the capital plan of Dundee City Council.
Restricted funds	Analysis of restricted funds is shown in note 15.

##### Analysis of net assets over funds

	Unrestricted funds £	Designated funds £	Unrestricted pension deficit £	Restricted funds £	Total funds £
Fixed assets	-	236,698	-	-	236,698
Stocks	67,840	-	-	-	67,840
Debtors	1,442,658	-	-	-	1,442,658
Cash	766,496	63,040	-	765,186	1,594,722
Creditors	(1,262,724)	-	-	-	(1,262,724)
Pension deficit	-	-	(7,790,134)	-	(7,790,134)
	<b>1,014,270</b>	<b>299,738</b>	<b>(7,790,134)</b>	<b>765,186</b>	<b>(5,710,940)</b>
	=====	=====	=====	=====	=====



## Leisure & Culture Dundee

### Notes to the financial statements (continued)

15	Restricted funds		Balance at 1 April 2019 £	Income in year £	Expenditure in year £	Balance at 31 March 2020 £
	<b>Fund</b>	<b>Purpose</b>				
	<b>Cultural services</b>					
	Acquisition Fund	Museum acquisitions and conservation	345,353	83,488	49,545	379,296
	Dundee Dance Day	Dance Day Event	1,538	-	-	1,538
	Civilisations Project	Project	103	-	-	103
	Commonwealth Ceilidh	Event	1,199	-	-	1,199
	Dundee Fusion Fest	Music Development	4,185	-	-	4,185
	Dundee Visual Artist Awards	Music Development Awards Scheme	10,955	7,500	12,231	6,224
	YMI Development Grant	Music Development	5,735	-	-	5,735
	Hogmanay Event	Event	-	2,800	2,800	-
	Soundbase Sessions	Music Development Programme	1,818	1,970	-	3,788
	Steinway Purchase	Purchase of new piano for Caird Hall	62,698	1,200	58,654	5,244
	Time & Tide	Exhibition	-	1,426	-	1,426
	Big Explore	Project	-	1,500	1,500	-
	<b>Library and information</b>					
	Opportunities Project	Wellfare Reform Support	-	6,722	6,722	-
	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	18,373	11,008	22,414	6,967
	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, Court	Library Project	58	-	-	58
	Carried forward		459,771	117,614	153,866	423,519

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

#### 15 Restricted funds (continued)

Fund	Purpose	Balance at 1 April 2019 £	Income in year £	Expenditure in year £	Balance at 31 March 2020 £
Brought forward		459,771	117,614	153,866	423,519
Creative Apprentices Macmillan @ Dundee Libraries Scottish Reading Strategy Bequests to Dundee Library Services	Funded Apprenticeship Cancer sufferers activities and wellbeing Reading project for Dyslexia sufferers Bequests and gifts in relation to various library related purposes	544 - 5,325 12,931	- 44,994 - -	- 44,994 - -	544 - 5,325 12,931
Scottish Book Trust Fund Carnegie Trust Talkin' Bout Teddies	Funding for children's books Project exploring attachment to soft toys for children	250 -	750 -	- -	1,000 -
Broughty Ferry Library Extension Dundee Partnership Small Grants	Fund raising and donations Small one off grants to assist with purchase of resources	3,365 15,406	- 566	- -	3,365 15,972
Wellbeing Garden - Central Library	Development of an indoor Wellbeing garden in Central library	174	2,775	1,112	1,837
Digital Storytelling	Support delivery of training for staff to develop confidence in storytelling and using IT	3,507	-	394	3,113
Two Moons- SLIC Funding	Funding for a Festival for Young Adults Linking Literacy to Life and Work	6,457	-	3,262	3,195
Volunteer Accreditation	Funding for Public Librarians Volunteers Accreditation Framework	2,524	-	(50)	2,574
Donations DWP	One off donation to libraries. Partnership working with DWP to increase employability skills.	8,828	-	2,605	6,223
Drawn From Experience	Engaging with S1 children to reflect on transition from Primary to Secondary school	-	11,100	1,773	9,327
<b>Leisure and sport</b>					
Hockey Eat Well Play Well Rugby	Activities Healthy lifestyles Rugby Development	14,878 595 12,749	13,588 - -	14,469 595 -	13,997 - 12,749
Carried forward		547,304	263,559	284,150	526,713

# Leisure & Culture Dundee

## Notes to the financial statements (continued)

### 15 Restricted funds (continued)

Fund	Purpose	Balance at 1 April 2019 £	Income in year £	Expenditure in year £	Balance at 31 March 2020 £
Brought forward		547,304	263,559	284,150	526,713
Football	Football development	10,269	72,357	72,357	10,269
Active for Life - NHS	Healthy Lifestyles	-	12,000	12,000	-
Community Sports Hub Officer	Community engagement	6,785	43,924	41,127	9,582
Street Football	Providing coaches for Street Football	5,093	21,000	15,138	10,955
McTaggart Surplus	Property costs to DCC	53,272	-	-	53,272
Move More Macmillan Project	Cancer sufferers activities and wellbeing	476	45,767	46,243	-
Dundee Disability Sport	Minibus Funding	18,000	-	6,000	12,000
Regional Performance Centre Funding	Funding for RPC staffing	60,000	-	-	60,000
Active Schools	Funding for sporting activities within schools	-	486,284	486,284	-
ParkLives	Outdoor activities funding	62,138	-	33,926	28,312
Playrangers	Outdoor activities funding	3,795	-	1,444	2,351
Bikeyability Project	Promotion of healthy lives through cycling	1,239	33,000	31,051	3,188
Community Coach Development	Enhanced transition programme for P7 pupils funded through DCC Children & Families Dept	-	6,100	6,100	-
Steps to Health	Walking programme in partnership with NHS – various funders	-	5,000	12,690	13,701
Bairns Tea Party	Small grant from Dundee Bairns for afterschool programme	21,391	-	-	82
Active Travel	Provision of school active travel delivery programme	60,000	10,000	62,873	7,127
Common Good Fund	Grant for purchase of AED's (Automated external defibrillator)	-	3,254	3,254	-
Cycling Scotland	Grant for purchase of equipment to promote healthy lifestyles through cycling	-	7,100	1,365	5,735
JMacDonald Menzies Charitable Trust	Grant to fund school childrens visit to gymnastics facility	-	5,600	5,600	-
Lochee Walking Group	Grant to provide hillwalking sessions through Ancrum Outdoor Centre	-	16,000	8,000	8,000
Support services Place Partnership	Cultural projects & UNESCO City of Design for Dundee	86,955	207,878	280,934	13,899
		936,799	1,238,823	1,410,436	765,186

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

#### 15 Restricted funds (continued)

Fund	Purpose	Balance at 1 April 2018 £	Income in year £	Expenditure in year £	Balance at 31 March 2019 £
<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	Wellfare 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
Carried forward		303,179	316,116	159,524	459,771

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

#### 15 Restricted funds (continued)

Fund	Purpose	Balance at 1 April 2018 £	Income in year £	Expenditure in year £	Balance at 31 March 2019 £
Brought forward		303,179	316,116	159,524	459,771
Creative Apprentices Macmillan @ Dundee Libraries	Funded Apprenticeship	544	-	-	544
Scottish Reading Strategy	Cancer sufferers activities and wellbeing	-	34,861	34,861	-
Bequests to Dundee Library Services	Reading project for Dyslexia sufferers	5,325	-	-	5,325
Scottish Book Trust Fund	Bequests and gifts in relation to various library related purposes	12,931	-	-	12,931
Carnegie Trust Talkin' Bout Teddies	Funding for children's books	250	-	-	250
Broughty Ferry Library Extension	Project exploring attachment to soft toys for children	9,618	5,250	11,503	3,365
Book Week Scotland - Central Library	Fund raising and donations	11,623	3,783	-	15,406
Book bug	Provision of sessions during Book Week	-	750	750	-
Dundee Partnership Small Grants	Funding for Book Bug Week	-	175	175	-
Wellbeing Garden - Central Library	Small one off grants to assist with purchase of resources	-	3,058	2,884	174
Digital Storytelling	Development of an indoor Wellbeing garden in Central library	-	7,000	3,493	3,507
Two Moons- SLIC Funding	Support delivery of training for staff to develop confidence in storytelling and using IT	-	6,950	493	6,457
Volunteer Accreditation	Funding for a Festival for Young Adults Linking Literacy to Life and Work	-	20,095	17,571	2,524
Tesco bank Reading Challenge	Funding for Public Libraries Volunteers Accreditation Framework	-	10,850	2,022	8,828
	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)

#### 15 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	-	19,339	5,491	21,391
Bairns Tea Party	Small grant from Dundee Bairns for afterschool programme	7,543	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	Cultural projects & UNESCO City of Design for Dundee	170,179	103,506	186,730	86,955
Place Partnership					
		744,923	1,339,543	1,147,667	936,799
		=====	=====	=====	=====

Notes to the financial statements (continued)

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

	2020 £	2019 £
Net income/(expenditure)	31,758	(1,927,646)
Adjustments for:		
Depreciation	29,740	29,740
Interest received	(8,212)	(8,264)
(Increase)/decrease in stock	(208)	5,485
(Increase)/decrease in debtors	(198,775)	1,517,590
Decrease in creditors	(466,034)	(2,206,445)
Pension movement	(325,941)	1,972,225
<b>Net cash outflow from operating activities</b>	<b>(937,672)</b>	<b>(617,315)</b>



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E-SIGNATURE CERTIFICATE

## Certificate Summary

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DOCUMENT: LCD Accounts.pdf  
DOCUMENT ORIGINATOR: Mark Scott (mark.scott@hlca.co.uk)

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DOCUMENT ID: 1196a1f3-2f69-4503-a5b0-06a64e1ae977  
ORIGINATOR IP ADDRESS: 87.246.91.14

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## Signatures

E-SIGNED BY: Sinclair Aitken (saitkenlacd@gmail.com)  
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*Sinclair Aitken*

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