

**Leisure & Culture Dundee**

**Report and financial statements  
for the year to 31 March 2016**

**Charity number SC042421**

# Leisure & Culture Dundee

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# Leisure & Culture Dundee

## Scottish Charitable Incorporated Organisation information

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<b>Trustees 2015/16</b>	R Duncan (Chair) S Aitken OBE (Vice Chair) S Murdoch (Managing Director) M Stewart (Finance Director) A Bovill B Gordon S Hunter A Rae R McCready I Mathers L Mason G Easson M Methven MBE (Appointed 14 March 2016)
<b>Senior management team</b>	S Murdoch (Managing Director) J Dobbie (Head of Library and Information Services) C Findlay (Head of Support Services) B Gartley (Head of Cultural Services) G Wark (Head of Leisure and Sport)
<b>Registered office</b>	1 Shore Terrace Dundee DD1 3AH
<b>Website</b>	<a href="http://www.leisureandculturedundee.com">www.leisureandculturedundee.com</a>
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<b>Telephone</b>	01382 307460
<b>Auditors</b>	Henderson Loggie The Vision Building 20 Greenmarket Dundee DD1 4QB
<b>Solicitors</b>	Burness Solicitors 50 Lothian Road Edinburgh EH3 9WJ
<b>Bankers</b>	Royal Bank of Scotland plc Dundee Chief Office PO Box 70 Chief Office 3 High Street Dundee DD1 9LY
<b>Charity number</b>	SC042421

# Leisure & Culture Dundee

## Chairman's Report

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The annual report for 2015/16 allows me to reflect on another positive year of growth and development for Leisure & Culture Dundee.

We end the year with a positive trading balance, attendance figures are positive, and feedback from our service users is positive.

Most importantly, our staff are known and respected for their positive outlook.

The Board were delighted when it was announced in the Queen's New Year's Honours, that Sinclair Aitken, Independent Trustee and Vice Chair of Leisure & Culture Dundee, was to receive an OBE for services to the Cultural Sector in the City. Sinclair's contribution to Leisure & Culture Dundee has been very significant and this recognition is thoroughly deserved.

It feels unfair to highlight specific developments from the range of services we run. The unsung heroes of our organisation are those who open and close our facilities, who are there day in, day out, who seldom are in the media spotlight, but whose friendship to our customers is deeply valued. Leisure & Culture Dundee has a presence in every community in the city. We offer the most accessible point of contact with public services, we provide free access to the internet, free telephone contact with City Council services, and personal support.

However, I have to mention a couple of key initiatives that took place during 2015/16. Firstly, I was delighted to attend the re-opening of Lochee 'Baths', following the redevelopment. This former Victorian pool and bath house has been completely redeveloped in a way which retains its original character but which introduces first class new facilities. The City Council financed the improvement work to the infrastructure, and Leisure & Culture Dundee, through generated income, complemented the refurbishment with the new sauna and steam room. Public reaction has been fantastic.

Less obvious, but equally important to the organisation has been the formation of the new headquarters offices at No.1 Shore Terrace. A similar funding partnership between Leisure & Culture Dundee and Dundee City Council ensured that we were able to bring together a range of staff and functions. Our new headquarters are adjacent to the six new breakout rooms below the Caird Hall. These have already helped attract major conferences to Dundee. They provide a new standard of accommodation for meeting and are a significant enhancement to the attractiveness of the Caird Hall as a city centre conference venue.

I was personally delighted that Leisure & Culture Dundee were able to raise sufficient funds to purchase the former DP&L ship models, ensuring that they will be properly restored and cared for as part of the city's collection.

Our programme of major exhibitions at The McManus: Dundee's Art Gallery and Museum, and the rolling programme of exhibitions hosted in the foyer of the Central Library, have achieved excellent feedback and attendance figures.

This annual review summarises the work undertaken by each of our three main service areas.

Full details of the work of each of these services can be found in their annual reports, which are posted on the Leisure & Culture Dundee website at <http://www.leisureandculturaldundee.com/who-we-are>

# **Leisure & Culture Dundee**

## **Chairman's Report**

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It is a challenging environment in which we operate. Every pound has to be made to work hard, and I am very proud of what Leisure & Culture Dundee has achieved over the last five years. We have delivered excellent value for the City Council, for our citizens and for visitors to the city.

Our social purposes are strongly reflected in our targeted work and we take these seriously. We know that the community based Library and Information network is highly valued by those who use its services and by elected members.

Equally important is our targeted work with a wide range of individuals and groups. Much of this work is undertaken or supported by funds raised by Leisure & Culture Dundee, in addition to funding provided by the City Council. Our partnership with Macmillan Cancer Care continues to develop and we greatly appreciate their support for our work.

Finally, I want to acknowledge the contribution made by the small team formed to take forward Dundee's designation as the UK City of Design. Leisure & Culture Dundee played a key role in securing the designation and it hosts an implementation team made up of employed and seconded staff. This new area of work is integrated with Dundee's three year Place Partnership designation. Taken together, the work they have undertaken has helped profile the city, promote new cultural opportunities locally and engage a wide cross section of the city, in discussion about design, how it affects our daily lives and how, in this city, design will play a key role in how we shape our future.

**Bob Duncan, Chair**

# Leisure & Culture Dundee

## Managing Directors' Report 2015/16

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### Cultural Services

Cultural Services provide the operation, management, development and promotion of arts, heritage, cultural and science services throughout the city through access to high quality educational resources, promoting inclusion in delivering outreach activities.

### Facts and Figures

- The Caird Hall has seen another excellent year with 378 events and performances, with a total attendance for the year of 149,978, an increase of 11% on top of an increase of 22% the previous year.
- Roman Empire: Power and People, an exhibition in partnership with The British Museum saw over 55,000 visitors attend The McManus: Dundee's Art Gallery and Museum.
- Across all cultural venues the attendance was 181,985 which was a decrease of just short of 10% on the previous year due to extended gallery closure for major work on the roof at the McManus.
- Creative Learning figures saw a 23% increase with 19,793 children, young people and adults participated in 770 Learning & Engagement activities, delivered at The McManus, The McManus Collection Unit, Mills Observatory, Broughty Castle Museum and The Old Steeple.

### Caird Hall

Dundee's foremost Conference and Concert venue staged a diverse programme throughout the year, helping to sustain the cultural vibrancy of the city and boosting the local economy.

Events hosted include:

- Graduations
- Cheerleader Championships
- The Battle of the Loos
- BBC Question Time
- Opera & Ballet
- Weddings
- Dare to Be Digital
- RSNO and other classical music concerts
- Popular music concerts

Records were broken when for the first time in history a solo performer staged five consecutive sell-out shows. Over 10,000 of an audience attended Kevin Bridges' shows.

The International Society of Addiction Medicine Congress brought 619 international delegates from 56 countries for 5 days to the city generating in excess of £1million for the local economy.

The Rotary 1020 and the STUC Women's Congress returned to the city late autumn for their annual events confirming Dundee as a popular meeting destination for national events.

The 13<sup>th</sup> Annual MG Alba Scots Trad Music Awards showcasing and celebrating Scottish traditional music to folk fans across Scotland was hosted early December. Known as the 'Folk Oscars', the event was screened live on BBC Alba, featuring leading Scottish musicians and singers.

Investment continued this year with LED moving lights, replacement trussing motors, digital lighting and sound desks which all contributes to greater energy efficiency in the venue.

## Leisure & Culture Dundee

### Managing Directors' Report 2015/16 (continued)

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#### Music and Events Development

Music is vital to the cultural landscape of the city and Music Development helps to facilitate innovative projects and support local musicians and organisations.

The Dundee Musicians Award supports the work of outstanding Dundee based musicians, by awarding grants towards the costs involved in creating new work in any genre.

Music Development partnered with Tayside Health Arts Trust to stage Musicality Workshops for those with COPD, with eight sessions held at the Wighton Centre between May and June, culminating in a performance to invited guests.

May 2015 saw the start of the Workplace Choir, supported by The Royal Scottish National Orchestra's Engagement Team.

Soundbase Byte in April and October and Soundbase Summer Slam music workshops in July for 12 – 18 year olds once again proved hugely successful, with over 100 parents and friends attending the gig in the Marryat Hall.

Off the Record Seminar a Music Industry Conference for 14-25 year olds, was staged in October at the Marryat Hall.

Music Development celebrated St. Andrew's Day with a Fusion Festival supported by Events Scotland Winter Festival's Funding.

A total of 69 events were staged with an attendance of 2,993.

#### Burgh Halls

The total number of regular bookings was 391 with an attendance of 8,051.

#### The McManus

Major exhibitions during 2015/16 included:

*Jeepers Creepers: Works by Eduardo Paolozzi from Dundee collections* provided the opportunity to display two of the city's major works. These works were augmented by prints from the City of Dundee and the University of Dundee's collections, a rare opportunity to see all Paolozzi's works from Dundee collections in one display.

*Roman Empire: Power and People*, an exhibition in partnership with The British Museum ended in May 2015 and saw over 55,000 visitors.

*Draw the Line: Old Masters to The Beano* after highlighting the enduring influence of classicism in *Classical Art: The Legacy of the Ancients*, our annual display in the Twentieth century gallery focussed on our huge and formerly little seen collection of drawings.

*Works in Progress from Paper to Paint* showed preparatory and related studies by artists represented in the Victoria Gallery.

## **Leisure & Culture Dundee**

### **Managing Directors' Report 2015/16 (continued)**

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#### **Loans**

2015/16 was a significant year for loans with many of Dundee's Glasgow Boys paintings being included in the first major European exhibition on their work held at the Drents Museum in Assen, Netherlands.

Other loans included the Celts exhibition at the British Museum, The National Museum of Scotland, Stills Gallery in Edinburgh, and the National Galleries of Scotland.

Seven pieces from the costume collection were loaned to St Andrews Preservation Trust and items were also loaned to the St Andrews Museum.

#### **Collections Projects**

Dundee's fine and applied art and whaling industry collections are recognised by Museums Galleries Scotland as being of national significance.

Our Natural Science section was successful in gaining a major Strategic Investment Fund Grant through Museums Galleries Scotland. This funding has allowed for an 18 month Curatorial Assistant post to fully document the Robertson Moth Collections working in partnership with Dundee University.

#### **Conservation and Collections Care**

The Boulton and Watt project, a partnership between Leisure & Culture Dundee and Dundee Heritage Trust's development at The High Mill (Verdant Works), has been brought to a close. The project, which saw the full documentation and conservation of the Boulton and Watt engine, has now been erected and is fully operational in the High Mill. This project was funded by grants from The Heritage Lottery Fund, Museums Galleries Scotland and Association of Industrial Archaeology.

#### **Acquisitions**

We are grateful to Outset Scotland who presented The Foxes by Corin Sworn to the city's nationally significant fine art collection. The piece was commissioned and shown as part of Scotland + Venice in 2013.

In recognition of Dundee's role in the history of Antarctic exploration, the city is privileged to have been presented with a suite of paintings which Frances Walker considers to be the finest of her career. The Antarctic Suite is the most significant gift by an artist to Dundee's permanent collection for over 25 years.

One of the most intriguing gifts to the fine art collection was from illustrator Ron Stenberg. Now in his 90s and back in his homeland of New Zealand, he had a long career at Duncan of Jordanstone College of Art and wondered if we might consider the gift of a work that he considered his masterpiece - 'Two Auld Wifies, Dundee'.

To enhance the city's collection of fine art photography, two outsize photographs were purchased from Ron O'Donnell – Referendum Work and No Articles Beyond this Point.



## **Leisure & Culture Dundee**

### **Managing Directors' Report 2015/16 (continued)**

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The acquisition of 8 ship models and associated archive from the Dundee, Perth and London Shipping Company (DP&L) was made possible by the generosity of a number of individuals, organisations and charities throughout the city. We are working towards conserving the models and displaying them in 2017.

We have also received a donation of over 90 historic whaling books which will be added to our library to support The Recognised Whaling Collection by Museums Galleries Scotland through The Scottish Government.

### **Learning & Engagement**

The museum's Oral History Archive, delivers a regular programme of 'Talking Dundee' activities and events providing a living history of the city by capturing the memories and life experiences of the people who live, work and play in Dundee.

External funding received from Museums Galleries Scotland and Dundee Festival Trust, enabled the delivery of additional public engagement through Festival of Museums and 'First Foot' at The McManus, our first New Year Event.

This year's Festival of Museums theme 'Shackleton to the Suffragettes, Dundee 1901 – 1919' explored what life was really like in Dundee in the early 1900s.

The Big Draw Month in October took place at The McManus, The McManus Collections Unit, Mills Observatory and Broughty Castle, with special events.

### **Mills Observatory**

A Civic Reception was held in October to celebrate 80 Years of Stargazing at Mills Observatory. Designed by City Architect Mr McLellan Brown in collaboration with Professor Ralph Sampson, Astronomer Royal for Scotland, Mills is the first British observatory to have been built with the sole aim of encouraging public understanding of science.

A giant timeline display was installed on the first floor, charting the history of the Observatory and the dome was given a 'new look' by installing a vinyl floor display to promote the 80<sup>th</sup> Anniversary year.

The event launched the start of a new planetarium experience at Mills, made possible through our partnership with the University of Dundee, with a strategic grant from the Wellcome Trust.

### **Summary**

Our approach to learning and engagement is underpinned by our commitment to equality and promotion of diversity as we seek to advance the wellbeing of the citizens of Dundee and beyond.

Our Friends groups and stakeholders continue to help us improve people's quality of life in the services we deliver. Notably, the formation of the McManus 168 group has brought with it committed and enthusiastic stakeholders who will work with us to provide high quality access to cultural services and resources.

## Leisure & Culture Dundee

### Managing Directors' Report 2015/16 (continued)

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#### Leisure and Sport Services

The Leisure and Sport Service produced another successful year.

- Over 471,000 attendances at Olympia.
- A combined 50,000 more visits to DIA and McTaggart compared to last year.
- 1,414,468 total attendances to Leisure and Sport Services.
- Positive income streams at almost all facilities resulting in another year of producing a surplus.
- Excellent in-roads made to increase the contribution to Leisure & Culture Dundee's charitable purposes and Dundee's Single Outcome Agreement.

Fundraising was sought to help support our work with 'early years' children through play. Some £30,000 was received to provide 'Play Rangers' in partnership with Aberlour. Play Rangers offer free play opportunities in local green spaces, making the most of the local environment, and support childcare providers and work in local communities year round, outdoors and in all weathers. The success of the programme depends on building positive relationships with children, parents and local schools and community groups to encourage outdoor play.

Macmillan Cancer Support awarded 3 years funding for our bid to become a Move More provider. This is a physical activity referral programme to benefit people affected by cancer. The next stage of the project is to start gardening and gentle movement classes towards the end of the summer. These activities, along with walking, are delivered through Macmillan volunteers. Without the volunteers giving up their spare time there would be no way the programme could be sustained.

Family Active became our third funded programme, which supports families living in poverty with health conditions. The Commonwealth Games Legacy and Spirit of 2012 Funds saw the potential to deliver significant benefit to families through this referral and support programme.

2015/16 saw DISC host two notable events helping to raise the profile of the city within Scotland and as a European destination. Firstly, the European Ladies Indoor Hockey Championship took place in February to great acclaim from all those involved, including the European Governing Body. Secondly, March saw the BBC host its Active Academy, part of its Get Inspired initiative. Schools from all over Scotland attended and the BBC covered the lead up to, and the event itself on all its platforms.

There have been notable highlights throughout the year with regular events becoming more polished and popular:

- Dundee's Sports Awards sparkled in the Caird Hall with many worthy winners.
- Wild Lights & Christmas celebrations and Dreamnights were wonderfully well received by the public at Camperdown Wildlife Centre.
- The Rotary Club's Swimarathon gets bigger and better every year, this year raising over £30,000 for charity.
- Our own Dance shows play to packed houses providing a showcase for local talents.

Our excellent results are down to the hard work and creativity of staff. Despite challenging financial and economic environments and testing operational situations, the doors were kept open and great opportunities offered to people from Dundee and the wider area.

## Leisure & Culture Dundee

### Managing Directors' Report 2015/16 (continued)

#### Facts and Figures

	Attendance Figures		
Centre/Service	2013/14	2014/15	2015/16
Olympia	429,428	398,777	471,365
Lochee	67,554	75,615	14,422 *
St. Paul's	54,018	49,152	48,757 *
Grove	54,117	47,186	57,359
DISC	174,907	180,205	178,624
Douglas	81,052	76,383	84,328
Lynch	55,105	54,455	58,348
Wildlife Centre	81,884	88,215	91,249
Golf	57,114	53,916	53,828
Development	144,284	160,368	110,569
<b>Sub Total</b>	<b>1,199,463</b>	<b>1,184,272</b>	<b>1,168,849</b>
Dundee Ice Arena	N/A	121,376	146,920
McTaggart Gymnastics Centre	65,303	74,513	98,699
<b>TOTAL</b>	<b>1,264,766</b>	<b>1,380,161</b>	<b>1,414,468</b>

\* Lochee SLC closed from May 15 to March 16 for refurbishment

\* St. Paul's pool closed for 13 weeks for repairs

#### Active for Life

During 2015 we introduced a new GP referral exercise programme in December 2015 called Active for Life, targeted for people with long term conditions. In the four months since the start of this improved programme, there were 384 referrals.

#### Camperdown Wildlife Centre

Following a successful Zoo Inspection, the Centre was praised by the Inspection Team and the Licensing Committee for the improvements made and the high standard of Animal Welfare as well as the great quality learning experiences.

The Winter Wild Lights took a different direction this year and was successfully integrated into the Christmas Santa Event. Over 2,000 people attending; visitor feedback was particularly positive through social media.

## **Leisure & Culture Dundee**

### **Managing Directors' Report 2015/16 (continued)**

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The beginning of March 2016 saw the arrival of a pair of European Wolves inhabiting an enclosure that had been empty since the sad demise of the two old wolves. These wolves have proved extremely popular and it hasn't taken them long to feel comfortable with the public.

#### **Douglas Sports Centre**

The cardiac rehabilitation, stroke and COPD classes continue to be very popular and a new structure has been created which has allowed referred clients to utilise the facilities for 12 weeks free of charge with a further 12 weeks at £1 per session.

Additional events, including the brand new Nerf Wars event, which attracted 115 young people and 100 spectators on the day, and the Family Fun sessions have proved very successful and this will be continued in the coming year.

#### **Dundee Ice Arena**

7 of the top 10 UK Ladies Figure Skaters now train out of Dundee Ice Arena with Danielle Harrison the reigning Champion. Danielle was also voted young sportsperson of the year at the Dundee Sports Awards.

Dundee Junior Curling club is now competing in national competitions and the under 14 team took 2nd place in the National Slam event.

Through live streaming of Dundee Stars ice hockey games to North America and Europe there is a recognition that the city is home to a team competing in the top UK hockey league. Junior Hockey is buoyant with club members currently representing both Scotland and Great Britain.

#### **Funky Feet & Urban Moves Dance Programme**

With a total of 16,705 attendances in 2015/16 it is clear Leisure & Culture Dundee has Dundee dancing. The highly anticipated dance shows saw over 600 dancers take to the stage resulting in 3 fantastic sell out nights.

The dance development squads; Urban Moves Training Company and Urban Moves Dance Company, have been showcasing their dance talents at various events promoting the organisation and giving young dancers the opportunity to develop as strong performers.

Creative Scotland funded a new dance event for the city in October 2015, which was organised by Leisure & Culture Dundee in partnership with Scottish Dance Theatre. 'Hip Hop Vibe' saw dance workshops delivered in various street dance styles for young people in the city.

#### **Golf**

2015 was a challenging year in many respects for the golf service. Attendance continues to decline in line with the national trends for 18 hole courses. There are positives for the 9 hole course at Caird Park which continues to attract increasing numbers, over 35% up on last year's attendance figures. The ladies 9 hole club is also doing well.

## **Leisure & Culture Dundee**

### **Managing Directors' Report 2015/16 (continued)**

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#### **Holiday Activities**

The holiday activities in 2015 were once again hugely popular. These are inclusive for children from 4 months to 18 years of age. Camps are delivered across Leisure & Culture Dundee facilities and there were many options including; multi-activity camps, dance, gymnastics, football, trampoline, aquatics, early years, athletics, junior golf, an ice camp, and a wildlife camp. There were over 9,800 attendances this year.

#### **Come and Try Event**

Dundee City Square was transformed into a multi-sport arena on Friday 7 August 2015 with fun activities on offer for all the family, including hockey, football, tennis, golf, athletics, early year's activities and dance were all offered free of charge and attracted well over 1,000 participants throughout the day.

#### **Lochee Swim and Leisure Centre**

This past year, Lochee Swim & Leisure Centre has had a major refurbishment and upgrade. The centre was closed for the majority of the year and has undergone major structural changes, including construction of a family friendly changing village, as well as the upgrading of the main entrance, reception, foyer, toilets and the disability changing facilities. Another newly designed area is the health suite with a contemporary sauna and steam room. The renovation cost was over £1million. All adult fitness classes and swimming lessons are back on track and there has been an impressive 4,000 visitors/customers through the doors in the 2 week period to 31 March.

#### **Lynch Sports Centre**

The centre has had another positive year in the local community with over 1,000 customer visits per week and over 55,000 in total. The centre remains popular and provides over 40 weekly lets for participation football which helps some 400 plus adults keep fit and continue playing the game they love. The centre also provides a training venue for the local Dundee Dragons Wheelchair Sports Club on Saturday mornings and they have had great success this year winning the Club of the Year award at Dundee Sports Awards for the 2nd year in a row.

#### **McTaggart Gymnastics Centre**

McTaggart has a full programme operating within the centre, resulting in an increase in footfall of over 30%. The Leisure & Culture Dundee gymnastics and trampoline coaching programme, designed to provide opportunities for pre-school and primary age children to try gymnastics and feed into the club pathway, has grown through both term-time and holiday programmes. Birthday parties and family fun sessions have proven to be extremely popular and ensure that weekends are fully utilised.

#### **Olympia Leisure Centre**

Flume enhancements completed in 2015 helped to keep the fun and thrill factor at Olympia. State-of-the-art music and lighting effects installed in the red flume, and new holographic images on the green flume that can be changed throughout the year will keep the experience lively, exciting and fresh.

## **Leisure & Culture Dundee**

### **Managing Directors' Report 2015/16 (continued)**

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#### **Positive Coaching Scotland**

Leisure & Sport received funding from sportscotland to deliver a Positive Coaching Scotland programme across the city.

In 2015/16, a total of 31 workshops were delivered by Leisure & Culture Dundee to 1,818 coaches, players and parents from numerous clubs in the city.

#### **Rugby**

The first city-wide Rugby Development Officer post was established in November through a partnership between Leisure & Culture Dundee and Scottish Rugby, to drive forward the new Dundee Rugby Strategy. Key progress to date includes the establishment of a Strategic Group and a Dundee Schools Rugby programme consisting of training and competitive game opportunities.

#### **Football**

Football has continued to grow throughout 2015/16. Over 360 youngsters participated at DISC over the March - November season and the winter indoor 6 week programme. 2015/16 also saw the introduction of the Super 5's pathway and transition to 7's club support programme.

#### **Midnight League**

Links were created with Craigie Community Sports Hub resulting in the programme being delivered weekly at the new astro facility on the Arbroath Road. This partnership has seen participation increase to 75-80 players aged between 12-16 years attend regular football on a Friday evening.

#### **Development of Talented Athletes**

Throughout the year, Leisure & Culture Dundee has supported around 100 athletes with the potential to excel in sports through a range of weekly programmes and initiatives including the U12 and U14 Hockey Potential Squads, U12 and U14 Basketball Development Squads, free access to early morning training within the McTaggart Gymnastics Centre for a group of elite gymnasts, football skills centre, and development squads.

#### **Sport Relief Mile**

Leisure & Culture Dundee organised the Sports Relief mile at Camperdown Park. Around 150 participants took part in 1, 3 or 6 mile race options. The event was supported by Dundee Hawkhill Harriers and Sainsbury's.

#### **Strathmartine Growth Mindset Project**

Growth Mindset is an approach developed by psychologist, Professor Carol Dweck. This mindset allows young people (and adults alike) to be more open to challenges, see mistakes as part of the learning process and understand that talents and abilities are not fixed but can be developed through hard work.

Leisure & Culture Dundee has been leading a pilot with schools in the Strathmartine ward and also working in conjunction with other local organisations who have a role in the lives of children and young people.

## Leisure & Culture Dundee

### Managing Directors' Report 2015/16 (continued)

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#### Library and Information Services

It has been another busy year with 1,268,929 visitors across our libraries borrowing 501,861 items and attending almost 5,000 reading events and activities including Bookbug sessions, class visits and reading groups.

Highlights of the past year have been:

- 1,268,929 visitors to Dundee's public libraries borrowing 501,861 items.
- 6,500 hours of IT support provided by the 23 volunteers and staff through the Opportunities Project.
- 159,641 PC logins made by 20,391 different users.
- 4,979 reading related events across the city involving local schools, third sector organisations, families and individuals.
- Over 1,000 attended the Remembering Loos national commemorative event in the Caird Hall on 25<sup>th</sup> September.
- Almost 1,000 children registered to take part in the Summer Reading Challenge with over 64% completing the challenge.

The Opportunities Project to support people experiencing the impact of welfare reform with the involvement of a network of volunteers has continued to develop, delivering 8,179 digital literacy sessions with 4,163 volunteer hours.

The new responsive Leisure & Culture Dundee website was launched in November and already traffic to the site is up by 12% compared to the previous year. Social media training has been delivered across all service areas. A new platform 'periscope' has been used on a few occasions to live stream events and has proved very successful with people following events from Russia, China and Scandinavia.

#### Performance Figures

	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>
Visitors	1,332,787	1,309,796	1,268,929
Loans	564,210	527,627	501,861
Requests for Library Items	20,636	24,495	27,704
Reading Events	4,774	4,545	4,979
Enquiries	129,687	127,407	128,571
E-Book & E-Audio Book Downloads	8,047	6,179	7,859
E-Magazines Downloads	4,380	4,153	4,416
PC Logins	167,994	171,047	159,641
PC Users	17,715	17,265	20,391
Digital Literacy Sessions	1,771	6,005	8,179
Volunteer Hours	1,720	3,839	4,163
Class Visits	569	443	431

## Leisure & Culture Dundee

### Managing Directors' Report 2015/16 (continued)

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In June 2015 'Ambition and Opportunity: A Strategy for Public Libraries in Scotland 2015-2020' was launched with the support of the Scottish Government and COSLA.

The six strategic aims of the National Strategy have been used as the framework for this report:

Strategic Aim    1: Reading, Literacy and Learning  
                         2: Digital Inclusion  
                         3: Economic Wellbeing  
                         4: Social Wellbeing  
                         5: Culture and Creativity  
                         6: Excellent Public Services

A major challenge for the service has been the ongoing uncertainty created by the Wellgate Centre cinema proposals. The Board has agreed that bookings should be recommenced on a rolling 12 month forward basis and it is hoped that the Weaver's Café will re-open.

The Leisure & Culture Dundee Board invested in a new PC booking system for the 216 public access computers in libraries across the city. This was fully installed earlier in the year to a very enthusiastic welcome by both staff and customers.

#### **Strategic Aim 1: Promoting Reading, Literacy and Learning**

We have been a key partner in the delivery of the **Read, Write, Count** Scottish Government initiative supported by Education Scotland, the Scottish Library & Information Council and Scottish Book Trust which aims to improve literacy and numeracy skills among children in Primaries 1 to 3. Through this scheme we have helped parents and carers bring fun and learning into everyday activities with their children.

#### **Tesco Bank Summer Reading Challenge Scotland**

Almost 1,000 children registered to take part in libraries across the city with over 64% of them successfully completing the challenge to read six books over the holiday period. This activity was also accredited by The Children's University.

Working closely with local primary schools to engage with children and provide opportunities for them to increase their awareness of the value and impact of reading. As part of this, the **Dundee Picture Book Award** provides a structure for fourteen enthusiastic P6 classes to read and share the four shortlisted titles to their P1 classes and talk about the content, illustrations and storylines.

**Reading Groups** remain in demand and take place in all libraries. During the past year groups have been established on Saturday mornings at Charleston and Central Library aimed at the 8 to 12 age range.

The launch of Andrew Nicoll's *The Secret Life and Curious Death of Miss Jean Milne* drew a crowd of nearly 90 people to Broughty Ferry Library, only streets away from the location of the murder itself. Andrew's interpretation of the possible sequence of events is based on his research of primary sources held in the Local History Library.



## Leisure & Culture Dundee

### Managing Directors' Report 2015/16 (continued)

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Our Bookbug Coordinator delivered training to over 50 early years' professionals and volunteers during the year. These included Health Visitors, Social Workers, Speech and Language Therapists, Discoverin' Families Workers and volunteers, Homestart volunteers and staff from the Children's Carers Centre.

#### Strategic Aim 2: Promoting Digital Inclusion

Universal access to digital information is key to the delivery of library services and over the past year we have made significant progress in addressing the digital divide.

The **Opportunities Project** has continued to support customers in developing their IT skills and enabling them to engage with online employability resources. Over 6,500 people were given digital assistance in the department during this period.

A dedicated group of volunteers has continued to play a pivotal role in providing IT assistance to customers. Approximately 3,000 volunteer hours have been undertaken over the course of the year.

In October 2015, as part of 'Get Online Week' we provided a range of digital sessions, including e-learning, gadget drop-in, social media training etc., and library staff have continued to offer IT tasters, tablet training and assistance to customers accessing our e-resources. In response to a number of general IT enquiries, we have now set up a monthly drop-in service where staff, volunteers and customers trouble-shoot and share their IT knowledge.

The **Theory Test Pro** resource was promoted to 5th and 6th year school pupils, as well as driving schools in the area and the Theory Test Centre. To register all that is required is a Dundee library card for access not just to the theory test questions, but also to the Highway Code plus sample hazard perception tests.

2015	Tests Taken	Questions Answered
Jan-Apr	388	13,428

2016	Tests Taken	Questions Answered
Jan-Apr	1,336	49,268

Dundee Libraries are in the top ten UK locations gauged by traffic generated to the **Access to Research** site. This provides free and easy access to over 10 million journal articles published by a wide number of scientific, technical and medical publishers worldwide.

#### Strategic Aim 3: Promoting Economic Wellbeing

Throughout the past year, Dundee Libraries have made a major contribution to the economic wellbeing of our customers through a range of activities across all our services. We are aware of the importance of providing placements to people who require work experience, increased skills or simply confidence building.

Across the city, a range of volunteers have worked with us to deliver local history projects, IT training and children's activities.

Through the Opportunities Project previously highlighted, we have increased the options for job seekers to improve their job prospects, using our strong links with other agencies to provide positive signposting.

## Leisure & Culture Dundee

### Managing Directors' Report 2015/16 (continued)

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#### Strategic Aim 4: Promoting Social Wellbeing

The start of 2016 marked a rebranding for the Housebound Service. The service has continued to change and evolve over the last few years and the name no longer accurately reflected what the service was. It is now called **At Home Library Service**.

We provide a strong service to individuals and groups within our communities who want to keep memories alive through the use of **Reminiscence Collections**.

Central Library provides services to people with additional support needs through the **Connections Service**. Groups and individuals have access to specialist software and resources to ensure that they have equal access to library services.

The number of people with a dementia diagnosis has increased considerably over recent years and is likely to continue to grow and the **Dundee Dementia Library**, funded by The Scottish Government's Public Library Improvement Fund was officially launched. The new area provides a specialised resource collection relevant to people living with dementia, carers and anyone wishing to find out more about the condition in a relaxed non-clinical setting. The service was a finalist in the Scottish Dementia Awards 2015.

The Library Service provides access to **Beating the Blues**, a computerised Cognitive Behaviour Therapy program which is now available in all libraries, allowing patients who do not have computer access at home to work through the course.

#### Strategic Aim 5: Promoting Culture and Creativity

Our libraries are increasingly used as spaces within which a wide range of cultural activities can take place. We also support Scotland's cultural heritage through our resources. In recognition of the city's commitment to the preservation of the Gaelic language, a new collection of Gaelic stock including adult, children's and language learning material has been purchased.

During the past year, the service has been a key partner in the delivery of the Great War Dundee Partnership Programme which is a Heritage Lottery funded partnership formed to commemorate the First World War and its impact on Dundee.

The Partnership worked with teachers and Education Scotland to create a **Dundee During the Great War: Education Pack**. Dundee was chosen by the Scottish Government to host the national commemorations to mark the centenary of the Battle of Loos. On Friday 25<sup>th</sup> September Great War Dundee Partnership organised and hosted **Remembering Loos** at the Caird Hall.

The event was presented by Lorraine Kelly, Jamie McDougall, Daniel Portman and author James Robertson. They used poetry, newspaper articles and letters to give a flavour of the times and used the words of those who were there to tell the stories behind the battle.

A boxed edition of the **New York Herald**, purchased by MSP Colin Beattie and relevant to the Tay Bridge Disaster, was donated to the Local History collection by Dundee MSPs Shona Robinson and Joe Fitzpatrick in June. This addition to the collection builds on the wealth of maps, books, documents, drawings and photographs on the Tay Rail Bridge disaster already available in the library.

## Leisure & Culture Dundee

### Managing Directors' Report 2015/16 (continued)

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#### **Strategic Aim 6: Excellent Public Services**

One of our greatest strengths is the team of excellent, customer focused staff who deliver our library services to high standards across the city. To ensure that they are able to continually develop the skills needed to provide a responsive, effective, user-focused public service that is part of community life in the 21<sup>st</sup> century, they have the opportunity to take part in professional learning and development courses and briefing sessions throughout the year.

The service is committed to using the How Good is our Public Library Service? A Public Library Improvement Model for Scotland. This is a self-evaluation framework which enables library services to measure their performance and report on the impact and outcomes of library activities.

Reviews of service performance highlighted that although clear and accurate performance monitoring and reporting is taking place, the results of these are not necessarily being fed back into the organisation in a structured way which informs the planning process.

#### **Balancing social and business objectives**

Leisure & Culture Dundee continues its key focus on meeting its charitable objectives and improving the quality of life for those who live, work, study, volunteer or visit the City of Dundee.

Leisure & Culture Dundee has, from its own resources:

- Continued to fund the posts of Events Co-ordinator and Communications & PR Officer
- Made a contribution to the acquisition of ship model from DP&L for accession to the city's art collection
- Paid for the conservation and restoration of various items in the collection of Museums & Galleries

In conjunction with Dundee City Council, Leisure & Culture Dundee also made contributions towards the costs of the following works:

- Refurbishment of Lochee Swim & Leisure Centre, in particular, covering the cost of the new sauna and steam room
- New Leisure & Culture Dundee headquarters building at Shore Terrace
- Refurbishment of Douglas Sports Centre changing rooms and tea prep area

In addition to the above, Leisure & Culture Dundee also promoted its charitable objectives by delivering £65,000 worth of discounted access to swimming facilities to eligible users.

## **Leisure & Culture Dundee**

### **Managing Directors' Report 2015/16 (continued)**

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#### **Looking forward**

##### **Engagement**

During the first part of 2016/17, Trustees and staff will attend each of Dundee's eight Local Community Planning Partnerships. These meetings will provide the opportunity to share the breadth of what Leisure & Culture Dundee does and our priorities. More importantly, they will also provide a forum for us to hear feedback and issues of concern from community representatives.

##### **Agreed Developments**

During the last quarter of 2015/16, plans for the integration of Dundee City Council's Outdoor Learning Service and Active Schools team into Leisure & Culture Dundee from 1<sup>st</sup> April 2016 have been taken forward.

The Outdoor Learning Service have a small team of highly qualified outdoor activities specialists who work closely with Dundee schools and also offer public access to courses and a wide range of outdoor learning opportunities. Their base, which is currently in the former Ancrum Primary School, lends specialist equipment to the general public, school groups, Duke of Edinburgh Award groups, etc.

Active Schools team has a coordinator within each secondary school catchment area whose role it is to promote sport and links between school pupils and community based sporting organisations.

The new community sports facilities at Harris Academy have been designed and built with input from Leisure & Culture Dundee staff. The new facilities will become operational in August 2016, we look forward to promoting programmes similar to those which are operated in Grove and St Paul's and to working closely with the school to operate what will undoubtedly be a hugely popular facility in the west end of the city.

Our partnership with Macmillan Cancer Care continues to develop, in addition to the work already established within Leisure and Sport, there are plans for a further enhancement of support for those who are coping with cancer, either as patients or carers, through the city's library network.

We have been working closely with Coca Cola and will be the second city in Scotland to deliver 'ParkLives' – a free health and fitness programme – which will be delivered in selected communities across the city from April 2016 for three years.

The Winning Scotland Foundation has partnered with Leisure & Culture Dundee to deliver a two year 'Growth Mindset' project in the Strathmartine area of the city. This initiative will continue to work with all schools, other public agencies and community organisations to promote the use of the Growth Mindset technique which, evidence suggests, can be hugely beneficial.

The UNESCO City of Design team have been working closely with DC Thomson to prepare for the hosting of Dundee's first Design Festival, which has taken place in West Ward print works, leased to Leisure & Culture Dundee for the event, over four days in May 2016. This will be the first major event organised under the auspices of the UNESCO City of Design banner, and we look forward to welcoming delegates from other UNESCO cities to Scotland.

## **Leisure & Culture Dundee**

### **Managing Directors' Report 2015/16 (continued)**

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2017 will be the 150<sup>th</sup> Anniversary of The McManus, and staff have brought to the Board ambitious plans for the celebrations which will mark this auspicious milestone.

The Regional Performance Centre for Sport, which is to be built in Caird Park, has now completed its planning stage. There is agreement from all the national governing bodies which will use the facility and contract documents are currently in preparation with a view to a site start later in 2016.

#### **Challenges**

Balancing our social and economic objectives becomes increasingly challenging in the financial environment in which we operate. The Management Team is focused on how best to balance these competing challenges.

#### **Stewart Murdoch**

Managing Director, Leisure & Culture Dundee

# Leisure & Culture Dundee

## Trustees' report

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The trustees have pleasure in submitting their annual report and financial statements for the year ended 31 March 2016. The charity information set out on page 1 and the Chairman's and Managing Director's reports on pages 2 to 3 and 4 to 18 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 six have been appointed by Dundee City Council, four elected members and two officers, specifically the Chair, Managing Director and Finance Director. There are seven independent trustees in accordance with the SCIO's constitution.

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

The trustees as at the date of this report are as detailed on page 1. In addition, C Simpson was a trustee until he retired on 18 November 2015.

#### 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.

#### 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 on 3 August 2016. In accordance with the policy, there will be an ongoing review of risks carried out as required by a formal review annually, which will be reported to the Board.

# Leisure & Culture Dundee

## Trustees' report (continued)

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### Risks (continued)

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 LACD

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

### Reserves policy

The organisation's principal charitable activities are:

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

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.

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.

# Leisure & Culture Dundee

## Trustees' report (continued)

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### 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.

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.



## Leisure & Culture Dundee

### Trustees' report (continued)

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#### Objectives and activities (continued)

- **The Commitment to Service Quality and Excellence: (continued)**

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

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

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

These principles will underpin all of our actions.

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

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

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

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

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

#### Organisational Values

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

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

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

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

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

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

## Leisure & Culture Dundee

### Trustees' report (continued)

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#### Organisational Values (continued)

- **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 2016. Before taking account of FRS 102 pension adjustments the surplus on unrestricted funds amounted to £554,463. After accounting for the FRS 102 adjustments the deficit on unrestricted funds for the year to 31 March 2016 was £763,868. The overall fund balances are then impacted by the actuarial gain arising on the pension scheme during the year of £2,647,009.

##### Plans for future periods

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

##### Auditors

So far as each director 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

**R Duncan**

Chair, Leisure & Culture Dundee

5 October 2016

## 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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We have audited the financial statements of Leisure & Culture Dundee for the year ended 31 March 2016, which comprise the statement of financial activities, the balance sheet, the cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the SCIO's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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 full 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.

### Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities set out on page 25, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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 responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Opinion on accounts

In our opinion the financial statements:

- give a true and fair view of the state of the SCIO's affairs as at 31 March 2016 and of its income and application of funds, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

## **Leisure & Culture Dundee**

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

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; 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.

#### **Henderson Loggie**

Dundee

(Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006)

5 October 2016

## Leisure & Culture Dundee

### Statement of financial activities for the year ended 31 March 2016

	Note	Unrestricted funds £	Restricted funds £	2016 Total £	2015 As restated Total £
<b>Income</b>					
Charitable activities	2	13,452,666	730,630	14,183,296	13,861,338
Investments		8,410	-	8,410	15,345
<b>Total income</b>		<b>13,461,076</b>	<b>730,630</b>	<b>14,191,706</b>	<b>13,876,683</b>
<b>Expenditure</b>					
Charitable activities	3	(14,224,944)	(587,979)	(14,812,923)	(14,993,166)
Net (expenditure)/income		(763,868)	142,651	(621,217)	(1,116,483)
<b>Other recognised gains:</b>					
Re-measurement of the defined benefit pensions schemes	11	2,647,009	-	2,647,009	2,516,188
<b>Net movement in funds</b>		<b>1,883,141</b>	<b>142,651</b>	<b>2,025,792</b>	<b>1,399,705</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		(10,026,851)	486,294	(9,540,557)	(10,940,262)
Total funds carried forward		<u>(8,143,710)</u>	<u>628,945</u>	<u>(7,514,765)</u>	<u>(9,540,557)</u>

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

## Leisure & Culture Dundee

### Balance Sheet at 31 March 2016

	Note	£	2016 £	£	2015 £
<b>Fixed assets</b>					
Tangible assets	6		359,630		-
<b>Current Assets</b>					
Stocks	7	60,521		51,738	
Debtors	8	435,235		515,391	
Cash in hand		3,505,755		3,194,138	
			<u>4,001,511</u>	<u>3,761,267</u>	
<b>Current Liabilities</b>					
Creditors: amounts falling due in one year	9	(1,704,965)		(1,802,208)	
			<u>2,296,546</u>		1,959,059
Pension deficit	11		(10,170,941)		(11,499,616)
			<u>(7,514,765)</u>		<u>(9,540,557)</u>
			=====		=====
<b>Funds</b>					
Unrestricted funds	14	2,027,231		1,472,765	
Less pension deficit	11	(10,170,941)		(11,499,616)	
			<u>(8,143,710)</u>	<u></u>	(10,026,851)
Restricted funds	14		628,945		486,294
			<u>(7,514,765)</u>		<u>(9,540,557)</u>
			=====		=====

The financial statements were approved and authorised for issue by the Board on 5 October 2016 and signed on its behalf by:

**R Duncan**  
Chair

**Leisure & Culture Dundee**

**Cash flow statement for the year ended 31 March 2016**

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	Note	<b>2016</b> £	2015 £
<b>Cash provided by operating activities</b>	16	<b>311,617</b>	893,624
Increase in cash and cash equivalents		<u>311,617</u>	<u>893,624</u>
Cash and cash equivalents at the beginning of the year		<b>3,194,138</b>	2,300,514
<b>Total cash and cash equivalents at the end of the year</b>		<u><b>3,505,755</b></u> =====	<u>3,194,138</u> =====



# Leisure & Culture Dundee

## Notes on the financial statements

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### 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 the 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) (effective 1 January 2016) 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 £.

These financial statements for the year ended 31 March 2016 are the first financial statements of Leisure & Culture Dundee prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2014. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in note 17.

#### 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

All incoming resources are included in the Statement of Financial Activities (SOFA) in the year in which they are receivable.

#### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of expenditure.

# Leisure & Culture Dundee

## Notes on the financial statements (continued)

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### 1 Accounting policies (continued)

#### 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.

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.

#### 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,

- New build / extensions 25 years
- Tenants improvements 10-15 years
- Equipment 5-10 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.

### 1 Accounting policies (continued)

#### Going concern

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

#### 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 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.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of 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.

## Leisure & Culture Dundee

### Notes on the financial statements (continued)

#### 2 Income

	Unrestricted funds £	Restricted funds £	2016 Total £	2015 Total £
Admissions etc	3,171,535	75,000	3,246,535	3,046,981
Membership	1,519,855	-	1,519,855	1,499,450
Library income	232,353	-	232,353	224,131
Hire of facilities	116,642	-	116,642	131,023
Resaleable goods	270,486	263	270,749	261,241
Funding	237,948	636,462	874,410	694,155
Other income	686,751	18,905	705,656	705,943
Catering income	234,096	-	234,096	232,101
Service fee	6,983,000	-	6,983,000	7,066,313
	<u>13,452,666</u> =====	<u>730,630</u> =====	<u>14,183,296</u> =====	<u>13,861,338</u> =====

#### 3 Costs of providing service

	Unrestricted funds £	Restricted funds £	2016 Total £	2015 As restated Total £
Employee costs	9,123,481	262,903	9,386,384	9,386,247
Pension costs	2,143,603	53,955	2,197,558	1,976,817
Property costs	128,165	73,056	201,221	202,452
Supplies and services	2,110,789	195,691	2,306,480	2,421,146
Transport costs	206,646	2,374	209,020	272,337
Pension finance costs	380,750	-	380,750	598,670
Pension administration expenses	3,604	-	3,604	11,445
Catering stock	117,646	-	117,646	114,017
Governance costs	10,260	-	10,260	10,035
	<u>14,224,944</u> =====	<u>587,979</u> =====	<u>14,812,923</u> =====	<u>14,993,166</u> =====

#### 4 Governance costs

	2016 £	2015 £
Audit fees	7,610	7,385
Directors and officers indemnity	2,650	2,650
	<u>10,260</u> =====	<u>10,035</u> =====

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

#### 5 Staff numbers and costs

	2016 £	2015 £
Wages and salaries and other staff costs	8,905,685	8,914,905
Social security costs	480,699	494,232
Pension costs	2,197,558	1,976,817
	<u>11,583,942</u> =====	<u>11,385,954</u> =====

No member of the Board received remuneration or any expenses other than Directors indemnity insurance in either year.

The average monthly number of employees, based on head count, of the company during the year was 658 (2015 - 623)

No employee received remuneration of over £60,000 per annum in either year.

The total remuneration of the 5 members of the senior management team is £317,805. (2015 - £311,644). 1 of the members of the senior management team is remunerated through Dundee City Council.

#### 6 Fixed assets

	Tenants improvement £
<b>Cost</b>	
At 1 April 2015	-
Additions	359,630
<b>At 31 March 2016</b>	<u>359,630</u>
<b>Depreciation and impairment</b>	
At 1 April 2015	-
Depreciation charged in the year	-
<b>At 31 March 2016</b>	<u>-</u>
<b>Carrying amount</b>	
<b>At 31 March 2016</b>	<u>359,630</u> =====
At 31 March 2015	- =====

## Leisure & Culture Dundee

### Notes to the financial statements (continued)

7	<b>Stocks</b>	<b>2016</b>	2015
		£	£
	Stocks	<b>60,521</b>	51,738
		=====	=====
<b>8</b>	<b>Debtors</b>		
	Trade debtors	<b>265,595</b>	373,461
	Prepayments and accrued income	<b>132,673</b>	130,141
	Other debtors	<b>36,967</b>	11,789
		-----	-----
		<b>435,235</b>	515,391
		=====	=====
<b>9</b>	<b>Creditors</b>		
	Amounts falling due within one year:		
	Trade creditors	<b>147,008</b>	291,021
	Dundee City Council	<b>955,038</b>	705,102
	Accruals	<b>284,487</b>	327,694
	Deferred income	<b>318,432</b>	478,391
		-----	-----
		<b>1,704,965</b>	1,802,208
		=====	=====

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 2015	478,391
Released in year	(478,391)
Received in year	318,432
	-----
<b>At 31 March 2016</b>	<b>318,432</b>
	=====

## Leisure & Culture Dundee

### Notes on the financial statements (continued)

#### 10 Commitments

	Land & Buildings		Other	
	2016	2015	2016	2015
	£	£	£	£
Total commitments under non-cancellable operating leases are as follows:				
Due within one year	29	29	77,988	65,738
Due in two to five years	116	116	129,665	207,653
Due in more than five years	435	464	-	-
	<u>580</u>	<u>609</u>	<u>207,653</u>	<u>273,391</u>
	=====	=====	=====	=====

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.

#### 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 contributions of £1,263,578 (2015 - £1,306,584).

	2016	2015
	£	As restated £
<b>i) Retirement benefit scheme deficit</b>		
<b>Change in benefit obligation</b>		
Benefit obligation at 1 April 2015	44,141,341	43,719,756
Current service cost	2,178,189	1,812,291
Past service cost, including curtailments	19,369	164,526
Interest cost	1,538,013	2,052,326
Change in financial assumptions	(4,107,440)	5,713,730
Change in demographic assumptions	-	(2,477,076)
Experience loss/(gain) on defined benefit obligation	(6,090)	(6,785,477)
Contributions - employee	445,652	420,611
Benefits paid	(845,746)	(468,184)
Unfunded payments	(10,285)	(11,162)
	<u>43,353,003</u>	<u>44,141,341</u>
	=====	=====



# Leisure & Culture Dundee

## Notes on the financial statements (continued)

### 11 Pension (continued)

	2016 £	2015 As restated £
<b>Change in scheme assets</b>		
Fair value of scheme assets at 1 April 2015	32,641,725	30,984,300
Interest on assets	1,157,263	1,453,656
Return on assets less interest	(1,466,521)	3,027,539
Other actuarial gain/(losses)	-	(4,060,174)
Administration expenses	(3,604)	(11,445)
Contributions - employee	445,652	420,611
Benefits paid	(856,031)	(479,346)
Contributions - employer	1,263,578	1,306,584
	<hr/>	<hr/>
<b>Fair value of scheme assets at end of year</b>	<b>33,182,062</b>	<b>32,641,725</b>
	<hr/>	<hr/>
<b>Retirement benefit deficit</b>	<b>(10,170,941)</b> =====	<b>(11,499,616)</b> =====
<b>Reconciliation to the balance sheet</b>		
Present value of funded scheme liabilities	(43,155,946)	(43,943,282)
Fair value of scheme assets at end of year	33,182,062	32,641,725
Present value of unfunded obligations	(197,057)	(198,059)
	<hr/>	<hr/>
Deficit	<b>(10,170,941)</b> =====	<b>(11,499,616)</b> =====
 <b>ii) Amounts recognised in net expenditure</b>		
Current service cost	2,178,189	1,812,291
Past service costs	19,369	164,526
Interest costs	380,750	598,670
Administrative expenses	3,604	11,445
	<hr/>	<hr/>
	<b>2,581,912</b> =====	<b>2,586,932</b> =====
 <b>iii) Re-measurements of the net assets/(defined liability)</b>		
Return on fund assets in excess of interest	(1,466,521)	3,027,539
Other actuarial gains/(losses) on assets	-	(4,060,174)
Change in financial assumptions	4,107,440	(5,713,730)
Change in demographic assumptions	-	2,477,076
Experience gain/(loss) on defined benefit obligations	6,090	6,785,477
	<hr/>	<hr/>
	<b>2,647,009</b> =====	<b>2,516,188</b> =====

# Leisure & Culture Dundee

## Notes on the financial statements (continued)

### 11 Pension (continued)

#### iv) Financial assumptions

The principal assumptions used by the independent qualified actuary in updating the most recent valuation to 31 March 2016 for FRS 102 purposes were:

	2016 %	2015 %
Discount rate	3.8	3.5
Retail price inflation	3.4	3.4
Rate of increase of salaries	4.3	4.4
Rate of increase of pensions in payment	2.5	2.6
	====	====

	2016 Years	2015 Years
<b>Life expectancy from age 65</b>		
Retiring today:		
Males	21	21
Females	23	23
Retiring in 20 years:		
Males	24	23
Females	26	26
	=====	=====

	2016 %	2016 %
The assets of the scheme were:		
<b>Asset category</b>		
Equities	69	71
Gilts	5	5
Other bonds	13	13
Property	12	10
Cash	1	1
	-----	-----
	100	100
	=====	=====

	2016 £	2015 £
Amounts included in the fair value of assets for:		
Equities	22,747,821	23,115,001
Gilts	1,736,826	1,788,564
Other bonds	4,284,765	4,125,115
Property	4,048,496	3,253,946
Cash	364,154	359,099
	-----	-----
<b>Total market value of assets</b>	33,182,062	32,641,725
	=====	=====

## Leisure & Culture Dundee

### Notes on 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 2016 Leisure & Culture Dundee received from Dundee City Council £7,545,732 (2015 - £7,834,109) for services provided and paid them £771,239 (2015 - £390,805) for goods and services received including a peppercorn rent for the use of the facilities occupied by the SCIO. At 31 March 2016 Dundee City Council owed Leisure & Culture Dundee £160,499 (2015 - £299,474) and the charity owed Dundee City Council £1,014,620 (2015 - £779,011) in relation to normal trading activities.

During the year Leisure & Culture Dundee received from Quest (Scotland) Limited a company in which L Mason is a director £960 (2015 - £550) for services provided. At 31 March 2016 Quest (Scotland) Limited owed Leisure & Culture Dundee £Nil (2015 - £237).

#### 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 6 of the 13 trustees of Leisure & Culture Dundee are appointed from the Council (46%) while the other 7 trustees are required to be independent of the Council.

#### 14 Funds

	Unrestricted £	Unrestricted Pension Deficit £	Restricted £	Total £
Balance at 1 April 2015	1,472,765	(11,499,616)	486,294	(9,540,557)
Net income	554,466	1,328,675	142,651	2,025,792
<b>Balance at 31 March 2016</b>	<b>2,027,231</b>	<b>(10,170,941)</b>	<b>628,945</b>	<b>(7,514,765)</b>
Represented by:				
Fixed assets	359,630	-	-	359,630
Stocks	60,521	-	-	60,521
Debtors	435,235	-	-	435,235
Cash	2,876,810	-	628,945	3,505,755
Creditors	(1,704,965)	-	-	(1,704,965)
Pension deficit	-	(10,170,941)	-	(10,170,941)
	<b>2,027,231</b>	<b>(10,170,941)</b>	<b>628,945</b>	<b>(7,514,765)</b>

## Leisure & Culture Dundee

### Notes on the financial statements (continued)

15 Restricted funds					Transfer	Balance at
Fund	Purpose	Balance at 1 April 2015	Income in Year	Expenditure in year	from unrestricted funds	31 March 2016
		£	£	£	£	£
<b>Cultural services</b>						
Transport Collection Officer	Transportation	7,069	-	-	-	<b>7,069</b>
Acquisition Fund	Display items	183,678	102,698	(48,520)	-	<b>237,856</b>
Dundee Dance Day		1,538	-	-	-	<b>1,538</b>
Scotland Creates		3,337	-	-	-	<b>3,337</b>
Commonwealth Ceilidh	Event	1,199	-	-	-	<b>1,199</b>
Dundee Fusion Fest	Music Development	440	5,000	(4,570)	-	<b>870</b>
Off the Record	Music Development	875	-	(875)	-	-
Dundee Visual Artist Awards	Music Development Awards Scheme	7,332	7,500	(13,386)	-	<b>1,446</b>
Festival of Museums	Event	750	1,007	(1,485)	-	<b>272</b>
YMI Development Grant	Music Development	-	1,854	-	-	<b>1,854</b>
Boulton & Watt Restoration	Conservation & Restoration	-	60,000	(60,000)	-	-
Hogmanay Event	Event	-	1,900	(1,900)	-	-
Succession on Planning Project	Cataloguing Collection	-	12,500	(8,647)	-	<b>3,853</b>
Angus Moth Project	Cataloguing Collection	-	9,810	(7,536)	-	<b>2,274</b>
<b>Library and information</b>						
Hard to Reach		12	-	-	-	<b>12</b>
Dundee in the Great War	Authors can write a children's book on war experiences in Dundee	12,226	-	(4,236)	-	<b>7,990</b>
Universal Credit Pilot		1,260	-	(1,260)	-	-
Tesco Bank Reading	Purchase books	-	350	(350)	-	-
Carried forward		<u>219,716</u>	<u>202,619</u>	<u>(152,765)</u>	-	<b><u>269,570</u></b>

## Leisure & Culture Dundee

### Notes on the financial statements (continued)

#### 15 Restricted funds (continued)

<b>Fund</b>	<b>Purpose</b>	<b>Balance at 1 April 2015 £</b>	<b>Income in Year £</b>	<b>Expenditure in year £</b>	<b>Transfer from unrestricted funds £</b>	<b>Balance at 31 March 2016 £</b>
Brought forward		219,716	202,619	(152,765)	-	<b>269,570</b>
<b>Library and information</b>						
Dementia Project		723	-	122	-	<b>845</b>
Great War Dundee	Events celebrating Dundee Great War involvement	21,166	31,042	(52,208)	-	-
Training in New Technologies	Purchase of IT equipment	1,084	-	(1,084)	-	-
BOS Community Fund	Community prize for use of on IT equipment for community use	352	-	-	-	<b>352</b>
Reader in Residence	Resources for use by Reader in Residence	1,000	-	(354)	-	<b>646</b>
Read, Write, Count	Library Project	-	5,050	-	-	<b>5,050</b>
ReaDiscover Stock	Project book purchase	-	500	(500)	-	-
Opportunities		-	33,168	(33,168)	-	-
Carried forward		<u>244,041</u>	<u>272,379</u>	<u>(239,957)</u>	-	<u><b>276,463</b></u>

## Leisure & Culture Dundee

### Notes on the financial statements (continued)

#### 15 Restricted funds (continued)

Fund	Purpose	Balance at 1 April 2015 £	Income in Year £	Expenditure in year £	Transfer from unrestricted funds £	Balance at 31 March 2016 £
Brought forward		244,041	272,379	(239,957)	-	276,463
<b>Leisure and sport</b>						
Active for Life		-	12,000	(12,000)	-	-
Hockey	Activities	14,878	7,000	(7,000)	-	14,878
Eat Well Play Well	Healthy lifestyles	113,377	-	(61,827)	-	51,550
Rugby	Activities	13,597	22,215	(23,063)	-	12,749
Football	Football development	10,269	17,559	(17,559)	-	10,269
Street Football	Youth sports engagement	1,366	34,676	(34,817)	-	1,225
Positive Coaching Scotland		15,710	-	-	-	15,710
McTaggart Surplus	Property costs to DCC	73,056	75,000	(73,056)	-	75,000
Spirit of 2012 Legacy Project		-	28,454	(7,889)	-	20,565
Move More Macmillan Project	Cancer sufferers activities and wellbeing	-	24,766	(15,881)	-	8,885
Community Sports Hub Officer		-	23,695	(18,781)	-	4,914
Growth Mindset	Education	-	21,386	(21,386)	-	-
<b>Support services</b>						
Place partnership		-	191,500	(54,763)	-	136,737
		<u>486,294</u>	<u>730,630</u>	<u>(587,979)</u>	<u>-</u>	<u>628,945</u>
		=====	=====	=====	=====	=====

## Leisure & Culture Dundee

### Notes on the financial statements (continued)

#### 16 Reconciliation of net income to net cash inflow

	2016 £	2015 £
Net income	2,025,792	1,399,705
Increase in stock	(8,783)	(11,085)
Decrease in debtors	80,156	123,038
(Decrease)/increase in creditors	(456,873)	617,806
Pension movement	(1,328,675)	(1,235,840)
<b>Net cash inflow from operating activities</b>	<b>311,617</b> =====	<b>893,624</b> =====

#### 17 Reconciliation on adoption of FRS 102

##### i. Defined benefit pension scheme

There is a presentation change under FRS 102 whereby net interest on the net defined benefit pension liability is presented in the Statement of Financial Activities using the liability discount rate. Under previous UK GAAP the interest in the expected return on net assets was calculated using an expected asset discount rate. This has no impact on the reserves on transition but affects the allocation of interest between net income and other gains/(losses).

##### ii. Reconciliation of net movement in funds for the year ended 31 March 2015

	£
Net expenditure for the year ended 31 March 2015	(14,395,487)
Adjustment to net interest on net defined pension liability	(597,679)
	<b>(14,993,166)</b> =====
Remeasurement of defined benefit pension liability at 31 March 2015	1,918,509
Adjustment to remeasurement of defined pension liability	597,679
	<b>2,516,188</b> =====