

2015 ANNUAL REPORT



East Kilbride & District

DEMENTIA CARERS GROUP

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EK Dementia Carers Group

Charity No: SC018844
Company No: SC377236



East Kilbride & District Dementia Carers Group

Report and Financial Statements

for the year ended 31 March 2015

Charity number: SCO18844

Company number: SC377236

East Kilbride & District Dementia Carers Group

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East Kilbride & District Dementia Carers Group

Legal and Administrative Information

Charity name	East Kilbride & District Dementia Carers Group	
Charity registration number	SCO18844	
Company registration number	SC377236	
Directors	John Vance Archie Buchanan Janette Sime Sarah Young Carole Richards	Chairperson- resigned March 2015 * Chairperson- appointed March 2015 * Vice-Chairperson * Treasurer * Secretary
Management Committee	Susan Bennie Margaret McNab Sarah Boyd Liz Craig John Cardno Christine Montgomery Elizabeth Hossack	Resigned August 2014 Appointed March 2015
Company secretary	Carole Richards	
Principal office and Registered office	169 Pine Crescent East Kilbride Glasgow G75 9HJ	
Website address	www.dementiacarers.co.uk	
Independent examiner	Alan Cunningham, C.A. Alexander Sloan 38 Cadogan Street Glasgow G2 7HF	
Bankers	Bank of Scotland PO Box 18 41 Princes Mall East Kilbride Glasgow	
Additional Bankers	RBS 24-25 Princes Square East Kilbride G74 1LJ	

* also members of the Management Committee

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2015

The Directors present their report and the financial statements of the charity for the year ended 31 March 2015.

Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Directors.

The Directors serving during the year and since the year end are detailed on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Until 30 September 2010, East Kilbride & District Dementia Carers Group was an unincorporated organisation and a recognised Scottish Charity (No. SC0018844).

East Kilbride & District Dementia Carers Group, was incorporated on 21 April 2010 (No. SC377236) as a company limited by guarantee and governed by its Memorandum and Articles of Association. On the company obtaining recognition as a charity by the Office of the Scottish Charity Regulator (including permission to use the same charity number as the unincorporated organisation), the Net Assets of the former unincorporated organisation were transferred on 1 October 2010 to East Kilbride & District Dementia Carers Group ("the charity").

Appointment of Directors

New Directors are appointed at the discretion of the Board and take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives together with its day-to-day operations, in addition to clarifying their statutory responsibilities as Directors of a company limited by guarantee and as Trustees of a charity. There is no fixed term for directorship.

The Directors are the charity's Office Bearers and also members of the charity's Management Committee.

Organisational structure

Together with the other members of the Management Committee, the Directors are responsible for the administration and financial affairs of the charity. The members of the Management Committee are appointed by the company's members and are required to retire after a three year term but are eligible thereafter for re-appointment. The Directors and members of the Management Committee serve the charity on a voluntary basis.

Brian Doig, Manager, oversees the day-to-day operations from the charity's Daycare Centre in East Kilbride.

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2015

OBJECTIVES AND ACTIVITIES

The objects of the Group are to promote any charitable purpose for the benefit of the inhabitants of East Kilbride District and the surrounding areas and in particular the advancement of education, the furtherance of health and the relief of poverty, distress and sickness of the said inhabitants, especially those who suffer from dementia type illness and their carers.

Membership of the Group is open to all members of the general public, subject to management approval.

ACHIEVEMENTS AND PERFORMANCE

Significant highlights, events and developments of note in the year include the following:

Care Inspectorate Inspection and Grades

Following our Unannounced Inspection in March 2015, our Grades have improved from 5, 5, 5, 5 to... 5, 6, 5, 6. The report is available to the public from our office or website.

Eight areas of performance in total were inspected, gaining six grades of 6 and two grades of 5.

- Care and Support... 6 and 5 = Graded 5
- Environment... 6 and 6 = Graded 6
- Staffing... 5 and 6 = Graded 5
- Management and Leadership... 6 and 6 = Graded 6

Environmental Health Inspection

The Environmental Health Inspection in June 2014 saw us successfully achieve a PASS certificate.

Training and Development

We have continued to invest in staff and volunteer training, with the following learning opportunities being undertaken in the 2014/2015 period: Manual Handling; Adult Support and Protection; Best Practice in Dementia Care; NCFE Certificate in the Care and Management of Diabetes; Induction Training; and Sharing Good Ideas and Best Practice in Europe.

Staff Benefits

- Bi-monthly Complimentary Therapy sessions in the workplace are provided for staff and volunteers. In a time of ever increasing demands upon the workplace, we feel that it is crucial to look after the wellbeing of our staff and volunteers.
- Staff and Volunteers are provided with a free lunch within daycare.

Living Wage Employer

Following the latest salary review for staff, we were able to apply for living wage accreditation. EK Dementia carers Group is now an accredited Living Wage Employer. This means that every member of staff in our Group earns not just the minimum wage but the Living Wage. The Living Wage is an hourly rate set independently and updated annually, based on the cost of living in the UK. In Scotland, it is currently £7.85. You can find out more about the Living Wage by visiting www.livingwage.org.uk

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2015

ACHIEVEMENTS AND PERFORMANCE (Continued)

Outings

We had over 310 trips and outings in the last year, ensuring that our service users remained an active part of their community. Outings included: local golf driving ranges; church services; local café's; Transport Museum and The Kelpies; Picnics in Luss and Callander; Antiques Centre in Doune; Kelvingrove Museum and Art Gallery; The Peoples Palace; The Winter Gardens; Hampden Football Museum; barge trips on the Forth and Clyde Canal; The Falkirk Wheel; Scotland Street School Museum; Strathclyde Park; Clyde Valley Garden Centres; Rouken Glen Park; Glennifer Braes; Whitelees Windfarm; Troon, Largs and Saltcoats for fish teas; Snooker afternoons; The Burrell Collection; Mugdock Country Park; Muirshiel Country Park; cinema afternoons; and Drumpellier Park.

We took out a membership for the National Trust for Scotland. This gives us access to a much wider range of places, including the Museum of Country Life, The David Livingston Centre, Greenbank Gardens, and Pollok House.

We involve the Service Users in planning the outings, and ensure the selected environment is appropriate for enhancing the quality of life of our Service Users.

In particular, we would like to thank the following venues for their hospitality, service and support: Moncreiff Parish Church; Broadlees Golf in Chapelton; The Village Centre; and The Hunter Café; and Flowers of Scotland in the Clyde valley.

We have also escorted individual Service Users on a number of 1-1 outings for practical things such as haircuts, hospital appointments, opticians' and doctors' appointments. Our role is very much about removing barriers and restrictions, and enhancing quality of life for our Service Users. Our centre is regarded as a base for activities, but it is about Inclusion - not Seclusion

We believe that people with dementia should continue to be an active part of their local community, and our role is very much to do whatever we can to enable that to happen.

Our small numbers (maximum of 6 Service Users) means that our skilled staff team can work at making this core aim a reality within our service, and in a personalised manner. We can combine Group activities and outings with individualised care and outings.

Carers Support Group and Memory Café

Our Carers Support Group continues to be well attended. A range of speakers and social nights were planned by the carers who attend and a new programme for 2015 has been agreed. Average attendance in 2014/15 was between 12 and 18 carers at each monthly meeting.

The Memory Café continues to be attended by up to 30 people monthly, and is a great example of partnership working (with Alzheimer Scotland and NHS Community Mental Health Team). It has also helped to increase our profile in the community and has been one of our main referral sources.

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2015

ACHIEVEMENTS AND PERFORMANCE (Continued)

Social Events

We aim to provide a range of social events that allow carers to mix in a relaxed environment where they are more likely to form bonds with other carers - leading to informal support networks. We have tried to link some of these events into social occasions that engage the wider community, giving people with dementia and their carers a good night out for a subsidised cost, whilst engaging with the public. These also help us to ensure that our Service Users have the opportunity to be a part of their local community.

Our Carers Support Group has had a BBQ and a cheese and wine party. These events are very popular and allow Carers to form a close supportive bond. Other events have included:

- A gourmet meal in South Lanarkshire College on Tuesday 13th May 2014.
- 'That Swing Sensation' played our annual Swing Band Night at the Ballerup Hall in June 2014.
- 'Yesterday Once More' with Dave Marshall - Friday 1st August 2014
- An Evening of Michael Bublé at the Village Steakhouse - Friday 7th November 2014
- The annual Christmas Party took place on Friday 12th December 2014 in the Inn on the Stroud.
- 'Francie and Josie' show at the Village Theatre on Friday 27th February.
- 'Stars in Your Eyes' - Friday 8th May 2015 in the Holiday Inn with thanks to Simon Ross.
- Beatles tribute band, 'The Beatles Beat' hosted a charity night in the Village Inn on Friday May 23rd.

Redecoration of Centre and Upgrades

The Centre's Sitting Room and Dining room were refurbished during the year by local decorators, TSD Decorators. All labour was supplied free of charge and we are indebted to them for this support.

Following an appeal for assistance, East Kilbride Community Trust went above and beyond when they funded in May 2015 a complete refit of our kitchen including kitchen units, sinks, oven and extractor as well as the fitting of easy-clean splashback panelling on all the walls. They also supplied a brand new bespoke dining table and chairs.

The office used by our senior Careworker was also refurbished with the addition of a new carpet and chest of drawers, whilst the sitting room carpet, suite and all dining chairs were deep cleaned and treated with anti-microbial, anti-viral, bactericidal cleaning fluids.

Publicity

Our local presence has been significantly increased this year with the EK News has featured us on a regular basis. We are indebted to them for helping to keep us in the public eye.

- Newsletter: Publication of our Newsletter "Pine Patter" has continued throughout the year and proven to be popular.

- Website: Our website is regularly updated, and is a great source of publicity and information to the public. As well as links and news updates, anyone can download all of our policies and Care Commission Inspectorate reports free of charge. We are indebted to volunteer, Iain McAteer for designing and maintaining our website.

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2015

ACHIEVEMENTS AND PERFORMANCE (Continued)

- Facebook: The Group has continued to develop our Facebook page, which can be accessed by typing in "EK Dementia Carers Group" in the facebook search facility. This helps us communicate with a wider audience, and has been invaluable when publicising events. The number of people following our Group has increased from 368 in August 2014 to a present level of 475.

Community Support

Following previously successful terms as Charity Partner to M & S East Kilbride Town Centre and Sainsbury's Olympia, this year saw us without one major sponsor for the first time in 5 years.

David Urquhart Travel East Kilbride, the East Kilbride Rotary Club, Mentholatum, EK Credit Union, Clyde FC Community Foundation and EK Community Trust all contributed to our Group in a significant way this year, and we are indebted to them.

We are indeed indebted to every single person who contributed to our cause: whether by taking part in a sponsored event; sponsoring someone who was supporting us; collecting pennies in a jar; hosting collecting tins; helping out at bag-packing and bucket collections; arranging coffee mornings and afternoon teas; attending our fundraising events; making donations by monthly standing order; and making one-off donations. From the smallest to the largest sum, every penny has counted. Indeed, every penny donated, received or saved goes directly into providing care and support to people with dementia and their carers.

Workplace Experience

The Group has afforded Workplace Experience placements to senior pupils from St Andrews and St Brydes, Duncanrig and Calderglen High Schools as part of our awareness raising within the community and among young people. These placements have been very popular and beneficial.

Successful Grant Application - The Robertson Trust

The Robertson Trust is an independent Scottish grant-making Trust (Scottish Charity No: SC002970). The object of the Trust is the provision of financial support for charities as defined by the Law of Scotland.

We were absolutely thrilled when the Robertson Trust made a grant to the EK Dementia Carers Group for the sum of £10,000 in each of the financial years 2014/2015 and 2015/2016. Having contributed to our core-funding for 2011/2012, 2012/2013 and 2013/2014, this support is quite unique and invaluable.

Policies

Our Group has continued its practice of regularly reviewing and revising our Policies and Procedures, and has made great efforts to ensure that those using and benefiting from our service have their input into these revisions, through consultation with Carers and Service Users at Forums and Support Group meetings. In line with our target, all policies have been reviewed and updated within the last 3 years.

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2015

ACHIEVEMENTS AND PERFORMANCE (Continued)

Service Provision

In March 2015, The Care Inspectorate was notified of our desire to increase to a seven day service by opening on a Sunday. Approval of a variation in service conditions was given and we were then free to look at expanding our service provision in line with increasing local needs.

Expansion was necessitated not just by financial considerations, but to meet the unprecedented waiting list for daycare which at one point has twenty people on the list. After much planning and deliberation, additional staff were recruited and the Group moved to a seven day service from June 2015. This means we now provide in the region to thirteen thousand care hours per annum to people with dementia, not including the support to Carers and family members over and above that.

Silver Anniversary

December 2015 will see the East Kilbride & District Dementia carers' Group celebrate its 25th Anniversary! A remarkable achievement and testimony to the long line of volunteers, staff and supporters who have made it possible and taken the Group from strength to strength.

Statistics

- In total, an estimated 850,000 people in the UK have dementia. There will be over one million, one hundred thousand people with dementia in the UK by 2025. This will soar to about two million, one hundred thousand by 2051. (www.alzheimers.org.uk, Jun 2015)

- It is estimated that there are around 90,000 people in Scotland with dementia, and that the figure is expected to double in just 25 years. (Alzheimer's Scotland, www.alzscot.org Jun 2015)

- Of the 32 Local Authority areas in Scotland, South Lanarkshire has the fourth highest prevalence of dementia (est 5,306 people), with only Glasgow (7,892), Edinburgh (7,823) and Fife (6,682) having more. In actual fact, Lanarkshire as a whole (10,001) has almost 25% more people with dementia than the highest region in Scotland (Glasgow). (Alzheimer's Scotland, www.alzscot.org Jun 2015)

- There are 670,000 carers of people with dementia in the UK. (www.alzheimers.org.uk, Jan 2015)

Thanks

We take this opportunity to thank those who have supported, believed in, and contributed to the work of our Group. To the volunteers who contribute so much to our organisation, we thank you for your selfless dedication and valuable time given so willingly. To those who help to support us financially, we thank you for helping to facilitate the provision of this service; a service of which we are so very proud. To those who entrust the care of their loved ones to us, we thank you for your faith in us. And to those who we are so privileged to care for, we thank you for the fun, the laughter, the memories, and for the way in which your trust in us enriches the lives of those who are honoured to care for you.

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2015

FINANCIAL REVIEW

Per the Statement of Financial Activities on page 11, the charity reported net outgoing resources (i.e. a deficit) for the year of £12,159 (2014 - deficit £752) and total Funds of £62,884 at 31 March 2015 of which £8,417 were 'tied up' in the charity's fixed assets (see Note 17, page 20).

Reserves policy

The Directors' policy is to maintain Unrestricted Funds, i.e. funds not committed or invested in fixed assets, at a level that equates to approximately six months of unrestricted expenditure. At 31 March 2015, the charity's Unrestricted Funds per the General Fund on page 11 amounted to £52,367 which, although below the required level, was acceptable to the Directors.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

East Kilbride & District Dementia Carers Group

**Directors' Annual Report
for the year ended 31 March 2015**

Independent examiner

The Directors recommend that Alan Cunningham, C.A., a partner in Alexander Sloan, remains in office as independent examiner until further notice.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Directors on 20 July 2015 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'C E Richards', written in a cursive style.

Carole Richards
Secretary

East Kilbride & District Dementia Carers Group

Independent Examiner's Report to the Directors on the Unaudited Financial Statements of East Kilbride & District Dementia Carers Group.

I report on the financial statements of East Kilbride & District Dementia Carers Group for the year ended 31 March 2015 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

Respective responsibilities of Directors and examiner

The charity's Directors (who are also Directors of the company for the purpose of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("2006 Accounts Regulations"). The charity's Directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

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

Independent Examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations; and

to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Alan Cunningham, C.A.
Partner
Alexander Sloan
Chartered Accountants

38 Cadogan Street
Glasgow
G2 7HF

Date: 27 July 2015

East Kilbride & District Dementia Carers Group

Statement of Financial Activities (incorporating Income and Expenditure Account)

for the year ended 31 March 2015

		Unrestricted			2015	2014
		General	Designated	Restricted	Total	Total
	Notes	funds	funds	funds	Total	Total
		£	£	£	£	£
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	29,936	-	336	30,272	38,736
Activities for generating funds	3	13,225	-	-	13,225	20,188
Investment income	4	5	-	-	5	5
Incoming resources from charitable activities						
	5	89,937	-	-	89,937	90,688
Total incoming resources		<u>133,103</u>	<u>-</u>	<u>336</u>	<u>133,439</u>	<u>149,617</u>
Resources expended						
Costs of generating funds						
Costs of generating voluntary income	6	-	-	-	-	(61)
Charitable activities	7	(133,701)	(8,417)	(336)	(142,454)	(147,290)
Governance costs	8	(3,144)	-	-	(3,144)	(3,018)
Total resources expended		<u>(136,845)</u>	<u>(8,417)</u>	<u>(336)</u>	<u>(145,598)</u>	<u>(150,369)</u>
Net outgoing resources		(3,742)	(8,417)	-	(12,159)	(752)
Reconciliation of funds						
Total funds brought forward		<u>56,109</u>	<u>16,834</u>	<u>2,100</u>	<u>75,043</u>	<u>75,795</u>
Total funds carried forward		<u>52,367</u>	<u>8,417</u>	<u>2,100</u>	<u>62,884</u>	<u>75,043</u>

The notes on pages 14 to 21 form an integral part of these financial statements.

East Kilbride & District Dementia Carers Group

Balance Sheet as at 31 March 2015

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	12	8,417	16,834
Current assets			
Debtors	13	13,770	14,118
Cash at bank and in hand		45,179	48,406
		<u>58,949</u>	<u>62,524</u>
Creditors: amounts falling due within one year	14	<u>(4,482)</u>	<u>(4,315)</u>
Net current assets		54,467	58,209
Net assets		<u>62,884</u>	<u>75,043</u>
Funds			
Unrestricted funds			
General funds	16	52,367	56,109
Designated funds	17	8,417	16,834
Restricted funds	18	2,100	2,100
		<u>62,884</u>	<u>75,043</u>

The Directors' statements required by Sections 475 (2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 14 to 21 form an integral part of these financial statements.

East Kilbride & District Dementia Carers Group

Balance Sheet (continued)

Directors' statements required by Sections 475 (2) and (3) for the year ended 31 March 2015

In approving these financial statements as Directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2015 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including the income and expenditure, for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 20 July 2015 and signed on its behalf by



Archie Buchanan
Director



Sarah Young
Director

Registered number: SC377236

The notes on pages 14 to 21 form an integral part of these financial statements.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2015

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and where appropriate modified to include the revaluation of certain fixed assets and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.2. Incoming resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or when the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from investments is included in the year in which it is receivable.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

1.3. Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2015

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Motor vehicles - 25% straight line

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. Voluntary income

	2015	2014
	£	£
Donations	17,096	16,712
Income Tax on Gift Aid	2,840	2,714
The Robertson Trust	10,000	8,000
SLC Community Fund	336	650
UWS Placement	-	560
Bank of Scotland Community Fund	-	3,000
Awards for All Scotland	-	7,100
	<u>30,272</u>	<u>38,736</u>

3. Activities for generating funds

	2015	2014
	£	£
Fundraising	12,621	20,036
Advertising	604	152
	<u>13,225</u>	<u>20,188</u>

4. Investment income

	2015	2014
	£	£
Interest received	5	5
	<u>5</u>	<u>5</u>

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2015

5. Incoming resources from charitable activities

	2015	2014
	£	£
Care Payments	85,951	86,609
Department of Transport Fuel Tax Grant	3,986	4,079
	<u>89,937</u>	<u>90,688</u>

6. Costs of generating voluntary income

	2015	2014
	£	£
Fundraising Costs	-	61
	<u>-</u>	<u>61</u>

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2015

7. Costs of charitable activities

	2015 £	2014 £
Wages and salaries	88,782	81,226
Employer's NI contributions	3,408	4,923
Rates	798	571
Insurance	758	730
Heat and light	1,533	1,438
Cleaning	1,534	1,038
Venue Hire	460	489
Printing, postage and stationery	2,283	2,529
Telephone	1,238	1,205
Staff and Volunteer Expenses	2,205	2,401
Payroll Services	392	564
Activities and Outings	12,362	14,248
Food for Day Care Centre	4,690	4,456
Advertising	142	391
General expenses	193	160
Repairs and maintenance	2,953	7,837
Training costs	2,457	1,559
Operating Lease	360	360
Transport costs	5,803	5,606
Consultancy	-	5,000
Memberships	1,686	2,142
Depreciation on motor vehicles	8,417	8,417
	<u>142,454</u>	<u>147,290</u>

8. Governance costs

	2015 £	2014 £
Independent Examiner's Fee	3,144	3,018
	<u>3,144</u>	<u>3,018</u>

9. Net resources expended for the year

	2015 £	2014 £
Net resources expended is stated after charging:		
Depreciation and other amounts written off tangible assets	8,417	8,417
Independent Examiner's remuneration	<u>3,144</u>	<u>3,018</u>

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2015

10. Employees

Number of employees

The average monthly numbers of employees during the year were:

	2015 Number	2014 Number
Full Time	2	2
Part Time	7	7
	<u>9</u>	<u>9</u>

Employment costs

	2015 £	2014 £
Wages and salaries	88,782	81,226
Social security costs	3,408	4,923
	<u>92,190</u>	<u>86,149</u>

There were no employees who received remuneration of over £60,000 in the period.

11. Directors' emoluments

No Director nor any person connected to them received emoluments or reimbursed expenses during the period.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2015

12. Tangible fixed assets	Motor vehicles	Total
	£	£
Cost		
At 1 April 2014	33,668	33,668
At 31 March 2015	33,668	33,668
Depreciation		
At 1 April 2014	16,834	16,834
Charge for the year	8,417	8,417
At 31 March 2015	25,251	25,251
Net book values		
At 31 March 2015	8,417	8,417
At 31 March 2014	16,834	16,834

13. Debtors	2015	2014
	£	£
Trade debtors	6,634	6,467
Other debtors	6,920	7,207
Prepayments	216	444
	13,770	14,118

14. Creditors: amounts falling due within one year	2015	2014
	£	£
Accruals	4,482	4,315

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2015

15. Analysis of net assets between funds

	Unrestricted			Total
	General funds	Designated funds	Restricted funds	funds
	£	£	£	£
Fund balances at 31 March 2015 as represented by:				
Tangible fixed assets	-	8,417	-	8,417
Current assets	56,849	-	2,100	58,949
Current liabilities	(4,482)	-	-	(4,482)
	<u>52,367</u>	<u>8,417</u>	<u>2,100</u>	<u>62,884</u>

16. Unrestricted General Funds

	1 Apr '14	Incoming	Outgoing	31 Mar '15
	£	£	£	£
Unrestricted Funds	56,109	133,103	(136,845)	52,367
	<u>56,109</u>	<u>133,103</u>	<u>(136,845)</u>	<u>52,367</u>

Purposes of General Funds

Unrestricted Funds

Represented by the General Fund, Unrestricted Funds encompass all income and expenditure relating to the primary activities of the charity.

17. Unrestricted Designated Funds

	1 Apr '14	Outgoing	31 Mar '15
	£	£	£
Designated Assets Fund	16,834	(8,417)	8,417
	<u>16,834</u>	<u>(8,417)</u>	<u>8,417</u>

Purposes of Designated Funds

Designated Assets Fund

Represents the net book value of the charity's fixed assets which would not be readily convertible into cash.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2015

18. Restricted funds

	1 Apr '14	Incoming	Outgoing	31 Mar '15
	£	£	£	£
Evaluation and Feasibility Fund	2,100	-	-	2,100
Christmas Meal Fund	-	336	(336)	-
	<u>2,100</u>	<u>336</u>	<u>(336)</u>	<u>2,100</u>

Purposes of restricted funds

Christmas Meal Fund

Represents grant funding received from South Lanarkshire Council to fund a Christmas Meal for local dementia sufferers and their carers.

Evaluation and Feasibility Fund

Represents grant from Awards For All Scotland to cover the costs of engaging a Consultant in undertaking an independent evaluation of the charity's current performance and future opportunities.

19. Financial commitments

At 31 March 2015 the charity had annual commitments under non-cancellable operating leases as follows:

	2015	2014
	£	£
Expiry date:		
Within one year	270	-
Between one and five years	-	360
	<u>270</u>	<u>360</u>

East Kilbride & District Dementia Carers Group

The following pages do not form part of the statutory accounts.

East Kilbride & District Dementia Carers Group

Detailed Income and Expenditure Account for the year ended 31 March 2015

	2015		2014	
	£	£	£	£
Income				
Voluntary Income				
Donations	17,096		16,712	
Income Tax on Gift Aid	2,840		2,714	
The Robertson Trust	10,000		8,000	
SLC Community Fund	336		650	
UWS Placement	-		560	
Bank of Scotland Community Fund	-		3,000	
Awards for All Scotland	-		7,100	
		30,272		38,736
Activities for generating funds				
Fundraising	12,621		20,036	
Advertising	604		152	
		13,225		20,188
Investment income				
Interest received	5		5	
		5		5
Income from charitable activities				
Care Payments	85,951		86,609	
Department of Transport Fuel Tax Grant	3,986		4,079	
		89,937		90,688
Total income		133,439		149,617
Total expenditure		(145,598)		(150,369)
Net deficit for the year		(12,159)		(752)

East Kilbride & District Dementia Carers Group

Schedule of Expenditure for the year ended 31 March 2015

	2015		2014	
	£	£	£	£
Expenditure				
Costs of generating voluntary income				
Fundraising Costs	-		61	
		-		61
Charitable activities				
<i>Staff costs</i>				
Wages and salaries	88,782		81,226	
Employer's NI contributions	3,408		4,923	
		92,190		86,149
<i>Premises costs</i>				
Rates	798		571	
Insurance	758		730	
Heat and light	1,533		1,438	
Cleaning	1,534		1,038	
Venue Hire	460		489	
		5,083		4,266
<i>Running costs</i>				
Printing, postage and stationery	2,283		2,529	
Telephone	1,238		1,205	
Staff and Volunteer Expenses	2,205		2,401	
Payroll Services	392		564	
Activities and Outings	12,362		14,248	
Food for Day Care Centre	4,690		4,456	
Advertising	142		391	
General expenses	193		160	
Repairs and maintenance	2,953		7,837	
Training costs	2,457		1,559	
		28,915		35,350
<i>Motor and travel costs</i>				
Operating Lease	360		360	
Transport costs	5,803		5,606	
		6,163		5,966
<i>Legal and professional costs</i>				
Consultancy	-		5,000	
		-		5,000
<i>Accountancy costs</i>				
Memberships	1,686		2,142	
		1,686		2,142

East Kilbride & District Dementia Carers Group

Schedule of Expenditure for the year ended 31 March 2015

	2015		2014	
	£	£	£	£
<i>Depreciation and Gains/Losses</i>				
Depreciation on motor vehicles	8,417		8,417	
		8,417		8,417
Total of charitable activity expenditure		142,454		147,290
Governance Costs				
Independent Examiner's Fee	3,144		3,018	
		3,144		3,018
Total expenditure		145,598		150,369