

2016 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 2016

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	Archie Buchanan Janette Sime Sarah Young Carole Richards Christine Montgomery	* Chairperson * Chairperson (Resigned 17 August 2015) * Treasurer * Secretary * Vice-Chairperson (Appointed 17 August 2015)
Management Committee	Susan Bennie Margaret McNab Liz Craig John Cardno Elizabeth Hossack Denise McTernan	Appointed 15 February 2016
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 Chartered Accountants 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 1 LJ	

* also members of the Management Committee

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2016

The Directors present their report and the financial statements of the charity for the year ended 31 March 2016.

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 2016

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 during the year include the following:

Care Inspectorate Grades

With no inspection in the last reporting period, our grades remain at 5, 6, 5, and 6.

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**

The most recent inspection report is available to the public from our office or website.

Environmental Health Inspection

The Environmental Health Department carried out an unannounced inspection in September 2015, and again we successfully achieved a PASS certificate.

Training and Development

We have continued to invest in staff and volunteer training, with the following learning opportunities being undertaken during 2015/2016: Food Hygiene Training; NCFE Certificate in Mental Health Awareness; Induction Training; Dementia Awareness; Person Centred Care; Promoting Excellence; and Validation Therapy.

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 the Daycare Centre.

Living Wage Employer

We are registered as a charity and NOT for profit, but we pay and train core staff to carry out our duties and as such are a local employer. Continuity is important, and 5 of our core staff have been with us for a combined 67 years, ranging from 10 to nearly 22! We do not use agency workers. EK Dementia Carers Group remains 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



East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2016

Living Wage Employer (continued)

Scotland, it is currently £8.25. You can find out more about the Living Wage by visiting www.livingwage.org.uk

Outings

We had over 300 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; Glenniffer 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. Our National Trust for Scotland membership was renewed, giving us access to a 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 Church Coffee Room; The Village Centre; Flowers of Scotland in the Clyde valley; Hunter House Café in Calderwood; Broadlees Golf in Chapelton; and Teahouse on the Loch in Gartcosh.

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 meet monthly and new members are most welcome. The Carers who attend plan a range of speakers and social nights and a new programme for 2016 has been agreed. Average attendance during 2015/16 was around 12 carers at each monthly meeting. The Carers Support Group meets in our Centre at 7pm on the first Tuesday of every month.

The Memory Café continues to be attended by up to 30 people monthly. Run in partnership 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. The Café meets at 1pm on the Second Wednesday of the month in the Bruce Hotel.

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

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2016

Social Events (continued)

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:

That Swing Sensation played at our annual Swing Band Night at the Ballerup Hall.

Singer **Melissa Airlie** performed for us in a wonderful night of old classics and show tunes.

Yesterday Once More with Dave Marshall was a great night of nostalgia and laughter.

The annual **Christmas Party** took place at the Inn on the Stroud. We are indebted to the East Kilbride Community Trust for covering the full cost of the Christmas party including the lunch for over 60 people.

A **Race Night** in St Vincents was attended by around 120 people.

Re-decoration of Centre and Upgrades

A new combi boiler was fitted in April 2016, making us much more energy efficient. The upstairs bathroom was then completely refurbished. The old bath was removed and replaced by a shower; pipes boxed in, toilet and sink were replaced; new panelling was fitted to three of the walls; door and woodwork was painted; linoleum fitted; and an extractor fan fitted. The work was carried out by South Lanarkshire Council and the Home Happenings team.

Publicity

Our local presence has been significantly increased this year thanks primarily to the **EK News** which has featured us on a regular basis. We are indebted to them for helping to keep us in the public eye and for the recognition they gave us when making the award for service to the Community.

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 our policies and Care Commission Inspectorate reports free of charge. We are indebted to volunteer Iain McAteer for designing and maintaining our website.

The Group has continued to develop our contact network through our **Facebook** page, which can be accessed by typing in "EK Dementia Carers Group" in the 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 **475** in August 2015 to **654** in June 2016, an increase of 37%.

Community Support

Amongst others, **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.

We do NOT pay fundraisers or Directors, our Management Committee take no expenses, and our admin is carried out by volunteers. This means that every penny received or saved goes directly into providing over 13,000 hours care and support to people with dementia and their carers each year.

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2016

Workplace Experience and College Placements

The Group has afforded Workplace Experience placements to senior pupils from St Andrews and St Brydes, Duncannrig 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.

We also continued partnership working with South Lanarkshire College in East Kilbride and the University of the West of Scotland Paisley Campus by supporting students on placement.

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.

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 the financial year 2015/2016. Having contributed to our core-funding for years 2011/2012 to 2014/2015, this support has been quite unique and invaluable. Sadly, five consecutive years is the absolute limit for support from The Robertson Trust and as such, we will be ineligible to apply in 2016/2017. We are continuing to look for alternative sources of funding.

25th Anniversary



In December 2015, we celebrated this landmark occasion with an evening of fun and reminiscence. Dave Marshall presented *Yesterday Once More*. A packed out St Vincents Hall created a great atmosphere as the crowd enjoyed the evening's entertainment and celebrations.

Award Winners



EK Dementia Carers Group won two very prestigious awards.

In September 2015 at the East Kilbride & District Crime Prevention Panel's Annual Awards, our Group was presented with the East Kilbride News Rose Bowl "*In recognition of outstanding work in the community*".

Chairman Archie Buchanan and Senior Care-worker Donna Liddiard are pictured here receiving the award on behalf of the Group from EK News Editor Louise Reilly.

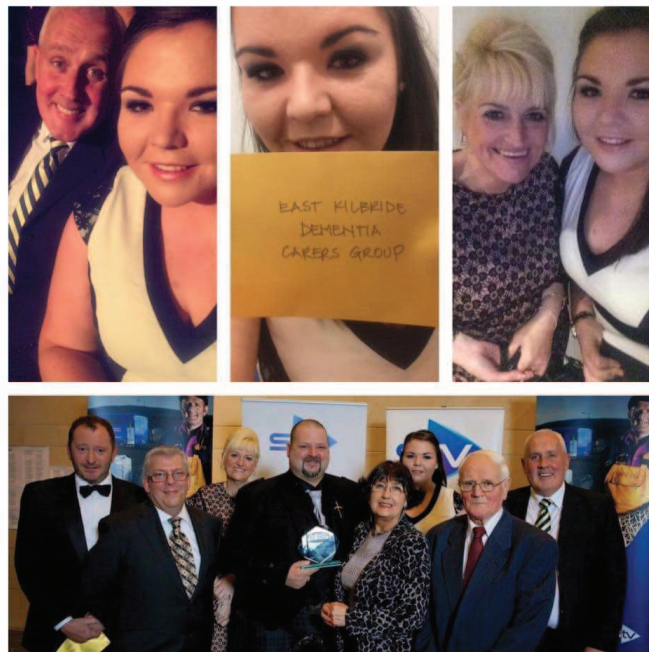
East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2016

Award Winners (continued)

In the same month, TV Chef Tony Singh visited our Centre along with a TV film crew to interview us for the RBS Finding Scotland's Real Heroes Awards. Having been nominated by Senior Care-worker Donna Liddiard, we were thrilled to make it to the final three in the Category of Carer of the Year.

The television programme was broadcast in October 2015, following which there was a public vote. At a gala event in December 2015 presented by Carol Smillie, **East Kilbride and District Dementia Carers Group was revealed as... ..**



Finding Scotland's Real Heroes – Carer of the Year

Statistics

- In total, an estimated **850,000** people in the UK have dementia.
- There will be over **one million** people with dementia in the UK by 2025.
- This will soar to about **two million** by 2051. (*www.alzheimers.org.uk, Feb 2016*)
- It is estimated that there over **90,600** people in Scotland with dementia, (31,282 males, 59,402 females) and that the figure is expected to **double** in just one generation. (*Alzheimer's Scotland, www.alzscot.org Feb 2016*)
- Of the 32 Local Authority areas **in Scotland**, South Lanarkshire has the **fourth highest** prevalence of dementia (est 5,396 people), with only Glasgow (8,029), Edinburgh (7,487) and Fife (6,467) having more. In actual fact, Lanarkshire as a whole (10,135) has over 26% more people with dementia than the highest region in Scotland (Glasgow). (*Alzheimer's Scotland, www.alzscot.org Feb 2016*)
- There are **670,000** carers of people with dementia in the UK. (*www.alzheimers.org.uk, Jan 2015*)

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2016

Opportunity

The need for flexible person-centred care provision has never been greater, and yet **we are the *only* voluntary sector daycare provider in East Kilbride for people with dementia.**

We are run **by** the local community **to serve** the local community thanks to the incredible support of the local community. We are looking to recruit enthusiastic volunteers to join our Management Committee and help us continue to be at the forefront of dementia care.

If you or anyone you know has experience of business management, accountancy, fund raising, or if you have a caring attitude and can spare a few hours per month, you can help. Please contact us for further details.

We like to think of ourselves as a "Co-operative of care and compassion". Co-operatives only work when everyone plays their part. Do you have a part to play?

FINANCIAL REVIEW

Per the Statement of Financial Activities on page 11, the charity reported net expenditure (i.e. a deficit) for the year of £8,748 (2015 - deficit £12,159) and total Funds of £54,136 at 31 March 2016.

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 2016, the charity's Unrestricted Funds per the General Fund on page 11 amounted to £54,136 which, although below the required level, was acceptable to the Directors.

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2016

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees (who are also Directors of East Kilbride & District Dementia Carers Group for the purposes of company law) 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.

Independent examiner

The Directors recommend that Alan Cunningham C.A., a partner in Alexander Sloan, Chartered Accountants, 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 18 July 2016 and signed on their behalf by



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 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes.

Respective responsibilities of Directors and examiner

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

Date: 10 August 2016

38 Cadogan Street
Glasgow
G2 7HF

East Kilbride & District Dementia Carers Group

Statement of Financial Activities (incorporating Income and Expenditure Account)

for the year ended 31 March 2016

		Unrestricted				
		General	Designated	Restricted	2016	2015
		funds	funds	funds	Total	Total
Notes		£	£	£	£	£
Income from:						
Donations	2	33,913	-	-	33,913	30,272
Charitable activities	3	97,938	-	-	97,938	89,937
Other trading activities	4	15,282	-	-	15,282	12,621
Investment income	5	5	-	-	5	5
Other income	6	780	-	-	780	604
Total income		<u>147,918</u>	<u>-</u>	<u>-</u>	<u>147,918</u>	<u>133,439</u>
Expenditure on:						
Charitable activities	7	(148,249)	(8,417)	-	(156,666)	(145,598)
Total expenditure		<u>(148,249)</u>	<u>(8,417)</u>	<u>-</u>	<u>(156,666)</u>	<u>(145,598)</u>
Net (expenditure)						
before transfers between funds		(331)	(8,417)	-	(8,748)	(12,159)
Transfers between funds	19	2,100	-	(2,100)	-	-
Net movement in funds		<u>1,769</u>	<u>(8,417)</u>	<u>(2,100)</u>	<u>(8,748)</u>	<u>(12,159)</u>
Reconciliation of funds						
Total funds brought forward		<u>52,367</u>	<u>8,417</u>	<u>2,100</u>	<u>62,884</u>	<u>75,043</u>
Total funds carried forward		<u>54,136</u>	<u>-</u>	<u>-</u>	<u>54,136</u>	<u>62,884</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 15 to 26 form an integral part of these financial statements.

East Kilbride & District Dementia Carers Group

Balance Sheet as at 31 March 2016

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		-		8,417
Current assets					
Debtors	13	15,692		13,770	
Cash at bank and in hand		43,518		45,179	
		<u>59,210</u>		<u>58,949</u>	
Liabilities					
Creditors: amounts falling due within one year	14	<u>(5,074)</u>		<u>(4,482)</u>	
Net current assets			54,136		54,467
Net assets			<u>54,136</u>		<u>62,884</u>
The funds of the charity					
Unrestricted funds					
General funds	16		54,136		52,367
Designated funds	17		-		8,417
Restricted funds	18		-		<u>2,100</u>
Total charity funds			<u>54,136</u>		<u>62,884</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 15 to 26 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 2016**

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 2016 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 393 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 18 July 2016 and signed on its behalf by


Archie Buchanan
Director


Sarah Young
Director

Registered number: SC377236

The notes on pages 15 to 26 form an integral part of these financial statements.

East Kilbride & District Dementia Carers Group

Cash Flow Statement for the year ended 31 March 2016

	Notes	2016 £	2015 £
Reconciliation of net income/(expenditure) to net cashflow from operating activities			
Net (expenditure) (per the statement of financial activities)		(8,748)	(12,159)
Depreciation		8,417	8,417
Dividends, interest and rents from investments		(5)	(5)
(Increase) / decrease in debtors		(1,922)	348
Increase in creditors		592	167
Net cash provided (used in) operating activities		<u>(1,666)</u>	<u>(3,232)</u>
Cash flow statement			
Net cash inflow from operating activities		(1,666)	(3,232)
Cash flows from investing activities:			
Dividends, interest and rents from investments		<u>5</u>	<u>5</u>
Net cash provided by investing activities		<u>5</u>	<u>5</u>
Change in cash and cash equivalents in the reporting period		(1,661)	(3,227)
Cash and cash equivalents at the beginning of the reporting period		45,179	48,406
Cash and cash equivalents at the end of the reporting period	21	<u>43,518</u>	<u>45,179</u>

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2016

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with Financial Reporting Standard 102 (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.2. Fund accounting

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

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the Directors in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Directors for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Directors' discretion to apply the fund.

1.3. Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4. Donations

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2016

1.5. Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.6. Gift Aid

Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid declaration form. Income tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

1.7. Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

1.8. Other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

1.9. Investment income

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

Dividends are recognised when the shareholder's right to receive payment is established, measured at the fair value receivable. Generally this is upon notification by the investment advisor once the dividend has been declared.

1.10. Other income

Other income represents income that cannot be reported under the other analysis headings provided within the Statement of Financial Activities and is recognised when the charity is entitled to the income, it is probable that it will be received and the amount can be measured reliably by the charity.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2016

1.11. Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.12. Charitable Activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

1.13. Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

1.14. Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.15 Activity based reporting

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Directors are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within these financial statements.

1.16. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2016

1.17. 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

1.18. Leasing

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

2. Donations and legacies

	2016	2015
	£	£
Donations	18,947	17,096
Income Tax on Gift Aid	3,966	2,840
The Robertson Trust	10,000	10,000
SLC Community Fund	-	336
East Kilbride Community Trust	1,000	-
	<u>33,913</u>	<u>30,272</u>

3. Charitable activities

	2016	2015
	£	£
Care Payments	93,443	85,951
Department of Transport Fuel Tax Grant	4,495	3,986
	<u>97,938</u>	<u>89,937</u>

4. Other trading activities

	2016	2015
	£	£
Fundraising	15,282	12,621
	<u>15,282</u>	<u>12,621</u>

East Kilbride & District Dementia Carers Group

**Notes to the Financial Statements
for the year ended 31 March 2016**

5. Investment income

	2016	2015
	£	£
Interest received	5	5
	<u>5</u>	<u>5</u>
	<u><u>5</u></u>	<u><u>5</u></u>

6. Other income

	2016	2015
	£	£
Other Income	280	-
Advertising	500	604
	<u>780</u>	<u>604</u>
	<u><u>780</u></u>	<u><u>604</u></u>

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2016

7. Costs of charitable activities

	2016 £	2015 £
Wages and salaries	95,199	88,782
Employer's NI contributions	3,339	3,408
Rates	606	798
Insurance	774	758
Heat and light	1,411	1,533
Cleaning	1,627	1,534
Venue Hire	460	460
Printing, postage and stationery	1,857	2,283
Telephone	1,457	1,238
Staff and Volunteer Expenses	2,506	2,205
Payroll Services	730	392
Activities and Outings	15,713	12,362
Food for Day Care Centre	4,808	4,690
Advertising	-	142
General expenses	221	193
Repairs and maintenance	5,331	2,953
Training costs	990	2,457
Operating Lease	450	360
Transport costs	5,089	5,803
Memberships	2,189	1,686
Depreciation on motor vehicles	8,417	8,417
Independent Examiner's Fee	3,492	3,144
	<u>156,666</u>	<u>145,598</u>

8 Independent Examiner's Remuneration

	2016 £	2015 £
Independent Examiner's Fee	3,492	3,144
	<u>3,492</u>	<u>3,144</u>

9. Net (expenditure) for the year

	2016 £	2015 £
Net expenditure is stated after charging:		
Depreciation and other amounts written off tangible assets	8,417	8,417
Independent Examiner's remuneration	3,492	3,144
	<u>8,417</u>	<u>3,144</u>

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2016

10. Employees

Number of employees

The number of employees during the year were:

	2016 Number	2015 Number
Full Time	2	2
Part Time	12	11
	<u>14</u>	<u>13</u>

Total Employment costs

	2016 £	2015 £
Wages and salaries	95,199	88,782
Social security costs	3,339	3,408
	<u>98,538</u>	<u>92,190</u>

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

	2016 £	2015 £
The remuneration of the Manager during the year was (included above):		
Wages and salaries	28,612	29,198
Social security costs	1,769	1,847
	<u>30,381</u>	<u>31,045</u>

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 2016

12. Tangible fixed assets	Motor vehicles	Total
	£	£
Cost		
At 1 April 2015	33,668	33,668
At 31 March 2016	33,668	33,668
Depreciation		
At 1 April 2015	25,251	25,251
Charge for the year	8,417	8,417
At 31 March 2016	33,668	33,668
Net book values		
At 31 March 2016	-	-
At 31 March 2015	8,417	8,417

13. Debtors	2016	2015
	£	£
Trade debtors	8,306	6,634
Other debtors	7,124	6,920
Prepayments	262	216
	15,692	13,770

14. Creditors: amounts falling due within one year	2016	2015
	£	£
Accruals	5,074	4,482

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2016

15. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 March 2016 as represented by:		
Current assets	59,210	59,210
Current liabilities	(5,074)	(5,074)
	<u>54,136</u>	<u>54,136</u>

16. Unrestricted General Funds

	1 Apr '15 £	Income £	Expenditure £	Transfers £	31 Mar '16 £
Unrestricted Funds	52,367	147,918	(148,249)	2,100	54,136
	<u>52,367</u>	<u>147,918</u>	<u>(148,249)</u>	<u>2,100</u>	<u>54,136</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 '15 £	Expenditure £	31 Mar '16 £
Designated Assets Fund	8,417	(8,417)	-
	<u>8,417</u>	<u>(8,417)</u>	<u>-</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 2016

18. Restricted funds

	1 Apr '15 £	Transfers £	31 Mar '16 £
Evaluation and Feasibility Fund	2,100	(2,100)	-
	<u>2,100</u>	<u>(2,100)</u>	<u>-</u>

Purposes of restricted funds

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. Analysis of transfers between funds

	Unrestricted funds £	Restricted funds £
Transfers made during the year ended 31 March 2016 were as follows:		
To cover costs previously borne by the General Fund	2,100	(2,100)
	<u>2,100</u>	<u>(2,100)</u>

20. Financial commitments

At 31 March 2016 the charity had total commitments under non-cancellable operating leases as follows:

	2016 £	2015 £
Obligations due:		
Within one year	360	270
Between one and five years	1,440	-
	<u>1,800</u>	<u>270</u>

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2016

21. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	45,179	(1,661)	43,518
Total cash and cash equivalents	<u>45,179</u>	<u>(1,661)</u>	<u>43,518</u>

22. Transition to FRS 102 SORP 2015

Due to the application of the Financial Reporting Standard 102 and the related Statement of Recommended Practice: Accounting and Reporting by Charities, the prior year figures have been restated to reflect the required reporting categories. This has resulted in Governance Costs being reclassified within the costs of Charitable Activities. There has been no change to the previously reported surplus or closing reserves.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2016

23. Statement of Financial Activities for the year ended 31 March 2015

	Unrestricted General funds £	Designated funds £	Restricted funds £	2015 Total £
Income from:				
Donations	29,936	-	336	30,272
Charitable activities	89,937	-	-	89,937
Other trading activities	12,621	-	-	12,621
Investment income	5	-	-	5
Other income	604	-	-	604
Total income	<u>133,103</u>	<u>-</u>	<u>336</u>	<u>133,439</u>
Expenditure on:				
Charitable activities	(136,845)	(8,417)	(336)	(145,598)
Total expenditure	<u>(136,845)</u>	<u>(8,417)</u>	<u>(336)</u>	<u>(145,598)</u>
Net income/(expenditure)	<u>(3,742)</u>	<u>8,417</u>	<u>-</u>	<u>(12,159)</u>
Reconciliation of funds				
Total funds brought forward	56,109	16,834	2,100	75,043
Total funds carried forward	<u>52,367</u>	<u>8,417</u>	<u>2,100</u>	<u>62,884</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 2016

	2016		2015	
	£	£	£	£
Income				
Donations and legacies				
Donations	18,947		17,096	
Income Tax on Gift Aid	3,966		2,840	
The Robertson Trust	10,000		10,000	
SLC Community Fund	-		336	
East Kilbride Community Trust	1,000		-	
		33,913		30,272
Income from charitable activities				
Care Payments	93,443		85,951	
Department of Transport Fuel Tax Grant	4,495		3,986	
		97,938		89,937
Other trading activities				
Fundraising	15,282		12,621	
		15,282		12,621
Investment income				
Interest received	5		5	
		5		5
Other incoming resources				
Other Income	280		-	
Advertising	500		604	
		780		604
Total income		147,918		133,439
Total expenditure		(156,666)		(145,598)
Net deficit for the year		(8,748)		(12,159)

East Kilbride & District Dementia Carers Group
Schedule of Expenditure
for the year ended 31 March 2016

	2016		2015	
	£	£	£	£
Expenditure				
Charitable activities				
<i>Staff costs</i>				
Wages and salaries	95,199		88,782	
Employer's NI contributions	3,339		3,408	
		98,538		92,190
<i>Premises costs</i>				
Rates	606		798	
Insurance	774		758	
Heat and light	1,411		1,533	
Cleaning	1,627		1,534	
Venue Hire	460		460	
		4,878		5,083
<i>Running costs</i>				
Printing, postage and stationery	1,857		2,283	
Telephone	1,457		1,238	
Staff and Volunteer Expenses	2,506		2,205	
Payroll Services	730		392	
Activities and Outings	15,713		12,362	
Food for Day Care Centre	4,808		4,690	
Advertising	-		142	
General expenses	221		193	
Repairs and maintenance	5,331		2,953	
Training costs	990		2,457	
		33,613		28,915
<i>Motor and travel costs</i>				
Operating Lease	450		360	
Transport costs	5,089		5,803	
		5,539		6,163
<i>Accountancy costs</i>				
Memberships	2,189		1,686	
		2,189		1,686
<i>Depreciation and Gains/Losses</i>				
Depreciation on motor vehicles	8,417		8,417	
		8,417		8,417
<i>Governance Costs</i>				
Independent Examiner's Fee	3,492		3,144	
		3,492		3,144
Total of charitable activity expenditure		156,666		145,598
Total expenditure		156,666		145,598