

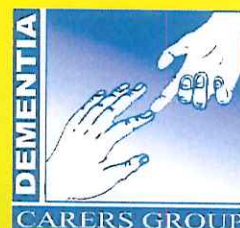
2018 ANNUAL REPORT & ACCOUNTS

East Kilbride & District

DEMENTIA CARERS GROUP

169 Pine Crescent, Greenhills, East Kilbride, G75 9HJ

Tel: 01355 244 123
Mobile: 07919 36 77 90/1
Fax: 01355 244 407



E-mail: info@dementiacarers.co.uk
Web: www.dementiacarers.co.uk



facebook

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 2018

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 Christine Montgomery Carole Richards Sadie Young	* Chairperson * Vice - Chairperson * Secretary * Treasurer
Management Committee	Susan Bennie Margaret McNab Elizabeth Hossack Denise McTernan Janette Sime Ashling Mooney	Resigned 21 August 2017
Company secretary	Archie Buchanan	
Principal office and Registered office	169 Pine Crescent, Greenhills East Kilbride Glasgow G75 9HJ	
Website address	www.dementiacarers.co.uk	
Independent examiner	Alan Cunningham C.A. Alexander Sloan Accountants and Business Advisers 180 St Vincent Street Glasgow G2 5SG	
Bankers	Bank of Scotland PO Box 18 41 Princes Mall East Kilbride Glasgow	

* also members of the Management Committee

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2018

The Directors present their report and the financial statements of the charity for the year ended 31 March 2018.

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.

Risk management

The Directors assess the major risk to which the charity is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of those reviews.

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2018

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 our last unannounced inspection in March 2017, when we successfully achieved a PASS certificate.

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 day-care.

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 77 years, ranging from 12 to 24! 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 Scotland, it is currently £8.75. 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 2018

Workplace Pension

In line with legal requirements, the Directors set up a Workplace Pension Scheme via The People's Pension, which is operated by B&CE Holdings Limited.

Our Declaration of Compliance has been filed with The Pensions Regulator under the Pensions Act 2008 and we are meeting all legal obligations. In year two of the Scheme, the charity was legally obliged to contribute 2% of earnings into the pension of employees who elected to join the Scheme. April 2019 sees the employer's contribution increasing to 3%.

Outings

We had over 360 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; local cafés; Transport Museum and The Kelpies; Picnics in Maidens, Luss and Callander; Antiques Centre in Doune; Kelvingrove Museum and Art Gallery; The Peoples Palace; The Winter Gardens; Glasgow Airport; 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; 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.

Our **Wishing Tree**, a new feature in 2018, ensures that we continually challenge ourselves and that our Service Users can challenge us to meet their needs too. Being on public display, it ensures accountability.

In particular, we would like to thank the following venues for their hospitality, service and support: Moncreiff Church Coffee Room; The Village Centre; Hunter Café in Calderwood; Broadlees Golf in Chapelton; Teahouse on the Loch in Gartcosh; High Dam in Eaglesham and Café Rico's at Playsport.

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.

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2018

Carers Support Group and Memory Café

Our Carers Support Group continues to meet monthly and new members are most welcome. The carers who attend planned a range of speakers and social nights for our 2018 programme. Average attendance in 2017/18 was around 10 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 between 20 and 40 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 Village Centre. Again. There is a range of guest speakers and throughout the last year we have had regular visits from a Music Therapist. We are also indebted to Kirktonholme Primary School who provided children to entertain us with Carol singing at Christmas and returned to perform the musical The Little Mermaid in the Spring.

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:

- **That Swing Sensation** played our annual Swing Band Night at the Ballerup Hall to over 160 people.
- The annual **Christmas Party** took place at Legion Scotland, who stepped in to help us at the last minute when our regular venue closed at short notice. We are indebted to the East Kilbride Community Trust for covering the cost of the Christmas party including the lunch for over 60 people.
- **Monthly Race Nights** in The Oystercatcher.
- A **Bingo Night** was held in Legion Scotland.
- A star-studded **Comedy Night** took place at the Legion in September and by demand, a repeat performance is planned for this coming September.

We are also indebted to Greenhills Senior Citizens Club who have welcomed us with open arms to a number of their wonderful social events.

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 regularly give us.

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2018

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 951 in July 2017 to **1,129** in July 2018, an increase of 19%.

Community Support

We are deeply indebted to **Sainsbury's in Kingsgate, East Kilbride** who adopted us as their Charity Partners for the 2017 / 2018 period. A number of bag-packs, car boot sales and other fundraising opportunities resulted in Sainsbury's presenting us with a cheque for **£13,965** on 13 July past. Over and above that, Sainsbury's helped us to raise awareness and provided us with vital publicity opportunities.

TSB East Kilbride has also shown great enthusiasm with support throughout the year. That partnership has now been extended till 2019 and we are thrilled to have such great support.

We would also like to thank **Marks & Spencer in Kingsgate, East Kilbride** for giving us the opportunity to bag-pack instore at Christmas.

Amongst others, the **East Kilbride Rotary Club**, **The Oystercatcher Hungry Horse** in Lindsayfield, **Mentholatum**, **EK Credit Union**, **Clyde FC Community Foundation** and **EK Community Trust**, **EK Amateur Football Club**, **Bobby Jamieson** and those who supported his **Sportsman's Dinner**, **EK Housing Association**, **TK MAXX**, **Auld Raes**, **Five Star Car Wash**, **The Willow Club**, **EK Golf Club**, **The CO-OP**, **CALA Homes**, **EL Bowling Club Ladies Section**, **Bank of Scotland**, **Santander**, **EK Fire Station**, **Saints and Sinners**, and **Starlight Dance**; 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.

In May 2018, we were thrilled to be announced as the new Charity Partners of **Marks and Spencers in East Kilbride Town Centre**. Sadly, shortly afterwards, M&S head office announced their intention to close the store. Our thoughts are with the employees of the Town Centre store, many of whom have been there a long time and many of whom we know through previous partnerships.

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 11,000 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 2018

Policies & Care Standards

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 new **Health and Social Care Standards** became effective from April 2018. We have been working through these one standard at a time along with our Service Users, assisting them to evaluate our service according to the new standards. The new standards are available for free from our office and website.

Workplace Experience and College Placements

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

We also continued partnership working with South Lanarkshire College in East Kilbride by supporting students on placement.

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, July 2017)
- It is estimated that there are **90,000** people in Scotland with dementia, (3,200 under 65) and that the figure is expected to **double** in just one generation. (Alzheimer's Scotland, www.alzscot.org July 2017)
- Of the 32 Local Authority areas in **Scotland**, South Lanarkshire has the **fourth highest** prevalence of dementia (est 5,577 people), with only Glasgow (8,116), Edinburgh (7,647) and Fife (6,661) having more. In actual fact, Lanarkshire as a whole (10,460) has over 28% more people with dementia than the highest region in Scotland (Glasgow). (Alzheimer's Scotland, www.alzscot.org July 2017)
- There are **670,000** unpaid carers of people with dementia in the UK. (www.carers.org July 2017)

Opportunity

The need for flexible person-centred care provision has never been greater, and **yet we are the only voluntary sector day-care 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.

At Pine, 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?

East Kilbride & District Dementia Carers Group

Directors' Annual Report for the year ended 31 March 2018

FINANCIAL REVIEW

Per the Statement of Financial Activities on page 11, the charity reported Net Income (i.e. a Surplus) for the year of £12,949 (2016 - Surplus £3,628) and total unrestricted Funds of £70,713 at 31 March 2018. (2017 - £57,764). At the year end, £15,000 was transferred from the General Fund to the Designated Minibus Fund which is further detailed in Note 21 on page 24.

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 2018, the charity's Unrestricted Funds per the General Fund on page 11 amounted to £55,430 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 2018

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, Accountants and Business Advisers, 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 23 July 2018 and signed on their behalf by

Archie Buchanan
Chairman / Director



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 2018 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

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 (as amended) ("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
Accountants and Business Advisers

180 St Vincent Street
Glasgow
G2 5SG

Date: 24 July 2018

East Kilbride & District Dementia Carers Group

Statement of Financial Activities
(incorporating Income and Expenditure Account)

for the year ended 31 March 2018

		Unrestricted		2018	2017
		General	Designated	Total	Total
	Notes	funds	funds	Total	Total
		£	£	£	£
Income from:					
Donations	2	29,060	-	29,060	29,266
Charitable activities	3	91,949	-	91,949	101,389
Other trading activities	4	45,694	-	45,694	24,147
Investment income	5	6	-	6	6
Total income		<u>166,709</u>	<u>-</u>	<u>166,709</u>	<u>154,808</u>
Expenditure on:					
Charitable activities	6	(153,703)	(57)	(153,760)	(151,180)
Total expenditure		<u>(153,703)</u>	<u>(57)</u>	<u>(153,760)</u>	<u>(151,180)</u>
Net income/(expenditure)					
before transfers between funds		13,006	(57)	12,949	3,628
Transfers between funds	21	(15,340)	15,340	-	-
Net movement in funds		<u>(2,334)</u>	<u>15,283</u>	<u>12,949</u>	<u>3,628</u>
Reconciliation of funds					
Total funds brought forward		57,764	-	57,764	54,136
Total funds carried forward		<u>55,430</u>	<u>15,283</u>	<u>70,713</u>	<u>57,764</u>

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 24 form an integral part of these financial statements.

East Kilbride & District Dementia Carers Group

Balance Sheet as at 31 March 2018

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	11	283	-
Current assets			
Debtors	12	24,766	16,527
Cash at bank and in hand		51,214	46,516
		<u>75,980</u>	<u>63,043</u>
Liabilities			
Creditors: amounts falling due within one year	13	(5,550)	(5,279)
Net current assets		<u>70,430</u>	<u>57,764</u>
Net assets		<u>70,713</u>	<u>57,764</u>
The funds of the charity			
Unrestricted funds			
General funds	15	55,430	57,764
Designated funds	16	15,283	-
Total charity funds		<u>70,713</u>	<u>57,764</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 24 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 2018**

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 2018 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 23 July 2018 and signed on its behalf by

Archie Buchanan
Director



Sadie Young
Director



Registered number: SC377236

The notes on pages 14 to 24 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 2018

1. Accounting policies

1.1. Statutory information

East Kilbride & District Dementia Carers Group is a charitable company limited by guarantee and incorporated in Scotland. The registered office address (and principal place of business) is 169 Pine Crescent, Greenhills, East Kilbride, G75 9HJ.

1.2. Basis of preparation and Statement of Compliance

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 Act 2011, 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.

The financial statements are presented in UK Sterling and rounded to the nearest whole pound.
The charity meets the definition of a public benefit entity under FRS 102.

The Directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.3. 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.

1.4. 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.

1.5. 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 2018

1.6. 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.

1.7. 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.

1.8. Income from 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).

1.9. Income from 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.

1.10. 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.

1.11. 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.

1.12. 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.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2018

1.13. Expenditure on 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.

1.14. 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.

1.15. Irrecoverable VAT

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

1.16 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.

1.17. 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.

1.18. 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:

Plant and machinery	- 3 years straight line
Motor vehicles	- 25% straight line

1.19. Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

1.20. Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2018

1.21. Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.22. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

1.23. Leasing

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

1.24. Judgements and estimates

In preparing the financial statements, the Trustees are required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

2. Donations

	2018	2017
	£	£
Donations	23,716	19,230
Income Tax on Gift Aid	4,044	5,036
East Kilbride Community Trust	1,000	-
Bank of Scotland Foundation Grant	-	5,000
Community Grant	300	-
	<u>29,060</u>	<u>29,266</u>

3. Charitable activities

	2018	2017
	£	£
Advertising	250	-
Care Payments	88,086	96,601
Department of Transport Fuel Tax Grant	3,613	4,788
	<u>91,949</u>	<u>101,389</u>

East Kilbride & District Dementia Carers Group

**Notes to the Financial Statements
for the year ended 31 March 2018**

4. Other trading activities

	2018	2017
	£	£
Fundraising	45,694	24,147
	<u>45,694</u>	<u>24,147</u>

5. Investment income

	2018	2017
	£	£
Interest received	6	6
	<u>6</u>	<u>6</u>

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2018

6. Costs of charitable activities

	2018	2017
	£	£
Wages and salaries	99,792	97,612
Employer's NI contributions	2,179	2,343
Employer's pension costs	296	244
Rates	899	705
Insurance	831	813
Heat and light	1,440	1,315
Cleaning	1,374	1,703
Venue Hire	495	425
Printing, postage and stationery	3,109	2,125
Advertising	960	251
Telephone	1,622	1,675
Staff and Volunteer Expenses	1,175	2,421
Payroll Services	879	1,158
Activities and Outings	15,956	17,871
Food for Day Care Centre	5,022	4,488
General expenses	278	207
Repairs and maintenance	5,553	4,023
Training costs	1,719	990
Operating Lease	360	360
Transport costs	4,603	5,452
Memberships	1,711	1,711
Depreciation on plant and machinery	57	-
Governance costs (See Note 7)	3,450	3,288
	<u>153,760</u>	<u>151,180</u>

7. Independent Examiner's Remuneration

	2018	2017
	£	£
Independent Examiner's Fee	3,450	3,288
	<u>3,450</u>	<u>3,288</u>

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2018

8. Net income for the year

	2018 £	2017 £
Net income is stated after charging:		
Depreciation and other amounts written off tangible assets	57	-
Operating lease rentals		
- Plant and machinery	360	360
Independent Examiner's remuneration	3,450	3,288
	<u>3,450</u>	<u>3,288</u>

9. Employees

Number of employees

The number of employees during the year were:

	2018 Number	2017 Number
Full Time	2	2
Part Time	12	12
	<u>14</u>	<u>14</u>

Employment costs

	2018 £	2017 £
Wages and salaries	99,792	97,612
Social security costs	2,179	2,343
	<u>101,971</u>	<u>99,955</u>

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

The remuneration of key management personnel during the year was:

	2018 £	2017 £
Wages and salaries	29,917	28,793
Social security costs	3,002	2,854
	<u>32,919</u>	<u>31,647</u>

10. Directors' remuneration and expenses

No Director nor any person connected to them received remuneration or reimbursed expenses during the year. See also Note 17.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2018

11. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Total £
Cost			
At 1 April 2017	-	33,668	33,668
Additions	340	-	340
At 31 March 2018	340	33,668	34,008
Depreciation			
At 1 April 2017	-	33,668	33,668
Charge for the year	57	-	57
At 31 March 2018	57	33,668	33,725
Net book values			
At 31 March 2018	283	-	283

12. Debtors

	2018 £	2017 £
Trade debtors	7,811	5,380
Other debtors	16,704	10,703
Prepayments and accrued income	251	444
	24,766	16,527

13. Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	5,550	5,279

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2018

14. Analysis of net assets between funds

	Unrestricted General funds £	Designated funds £	Total funds £
Fund balances at 31 March 2018 as represented by:			
Tangible fixed assets	-	283	283
Current assets	111,093	15,000	126,093
Current liabilities	(55,663)	-	(55,663)
	<u>55,430</u>	<u>15,283</u>	<u>70,713</u>

15. Unrestricted General Funds

	1 Apr '17 £	Income £	Expenditure £	Transfers £	31 Mar '18 £
Unrestricted Funds	57,764	166,709	(153,703)	(15,340)	55,430
	<u>57,764</u>	<u>166,709</u>	<u>(153,703)</u>	<u>(15,340)</u>	<u>55,430</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.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2018

16. Unrestricted Designated Funds

	1 Apr '17	Expenditure	Transfers	31 Mar '18
	£	£	£	£
Minibus Fund	-	-	15,000	15,000
Assets Fund	-	(57)	340	283
	<u>-</u>	<u>(57)</u>	<u>15,340</u>	<u>15,283</u>

Purposes of Designated Funds

Minibus Fund

Represents funds set aside at 31 March 2018 to assist the financing of a replacement minibus.

Assets Fund

Represents the net book value of the charity's assets, distinguishing their value from unrestricted general funds immediately available for use.

17. Pension

During the year ended 31 March 2018, the charity made employer contributions totalling £296 (2017 - £244) for two employees into a qualifying workplace pension scheme administered by B & CE Holdings Limited.

18. Financial commitments

At 31 March 2018, the charity had total commitments under non-cancellable operating leases as follows:

	2018	2017
	£	£
Obligations due:		
Within one year	360	360
Between one and five years	720	1,080
	<u>1,080</u>	<u>1,440</u>

19. Related party transactions

There were no related party transactions in the reporting year requiring disclosure.

East Kilbride & District Dementia Carers Group

Notes to the Financial Statements for the year ended 31 March 2018

20. Financial Instruments

	2018 £	2017 £
Financial Assets		
Financial assets measured at amortised cost	75,980	63,043
	<u>75,980</u>	<u>63,043</u>
Financial Liabilities		
Financial liabilities measured at amortised cost	5,550	5,279
	<u>5,550</u>	<u>5,279</u>

Financial assets measured at amortised cost include cash at bank, trade debtors, other debtors and accrued income.

Financial liabilities measured at amortised cost include trade creditors, other creditors and accruals.

21. Analysis of transfers between funds

	Unrestricted General funds £	Designated funds £
Transfers made during the year ended 31 March 2018 were as follows:		
To transfer fixed assets purchased in the year	(340)	340
To Minibus Fund	(15,000)	15,000
	<u>(15,340)</u>	<u>15,340</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 2018

	2018		2017	
	£	£	£	£
Income				
Donations				
Donations	23,716		19,230	
Income Tax on Gift Aid	4,044		5,036	
East Kilbride Community Trust	1,000		-	
Bank of Scotland Foundation Grant	-		5,000	
Community Grant	300		-	
		29,060		29,266
Income from charitable activities				
Advertising	250		-	
Care Payments	88,086		96,601	
Department of Transport Fuel Tax Grant	3,613		4,788	
		91,949		101,389
Other trading activities				
Fundraising	45,694		24,147	
		45,694		24,147
Investment income				
Interest received	6		6	
		6		6
Total income		166,709		154,808
Total expenditure		(153,760)		(151,180)
Net surplus for the year		12,949		3,628

East Kilbride & District Dementia Carers Group

Schedule of Expenditure for the year ended 31 March 2018

	2018		2017	
	£	£	£	£
Expenditure				
Charitable activities				
<i>Staff costs</i>				
Wages and salaries	99,792		97,612	
Employer's NI contributions	2,179		2,343	
Employer's pension costs	296		244	
		102,267		100,199
<i>Premises costs</i>				
Rates	899		705	
Insurance	831		813	
Heat and light	1,440		1,315	
Cleaning	1,374		1,703	
Venue Hire	495		425	
		5,039		4,961
<i>Running costs</i>				
Printing, postage and stationery	3,109		2,125	
Advertising	960		251	
Telephone	1,622		1,675	
Staff and Volunteer Expenses	1,175		2,421	
Payroll Services	879		1,158	
Activities and Outings	15,956		17,871	
Food for Day Care Centre	5,022		4,488	
General expenses	278		207	
Repairs and maintenance	5,553		4,023	
Training costs	1,719		990	
Operating Lease	360		360	
Memberships	1,711		1,711	
		38,344		37,280
<i>Motor and travel costs</i>				
Transport costs	4,603		5,452	
		4,603		5,452
Depreciation on plant and machinery	57		-	
<i>Governance Costs</i>				
Governance costs (See Note 7)	3,450		3,288	
		3,450		3,288
Total of charitable activity expenditure		153,760		151,180
Total expenditure		153,760		151,180