



2019 ANNUAL REPORT & ACCOUNTS

East Kilbride & District

DEMENTIA CARERS GROUP

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facebook

EK Dementia Carers Group

Charity No: SC018844
Company No: SC377236



Alexander Sloan
Accountants and Business Advisers

Company Registration No. SC377236 (Scotland)

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

Charity Registration No. SCO18844 (Scotland)

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Archie Buchanan Christine Montgomery Carole Richards Susan Bennie	(Appointed 24 August 2018)
Secretary	Carole Richards	
Charity number (Scotland)	SCO18844	
Company number	SC377236	
Registered office	169 Pine Crescent Greenhills East Kilbride G75 9HJ	
Independent examiner	Alexander Sloan 180 St Vincent Street Glasgow G2 5SG	
Bankers	Bank of Scotland 41 Princes Mall East Kilbride Glasgow G74 1LA	

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

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EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

The Directors present their report and financial statements for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 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

Our Group was formed in 1990 to provide care and support to people living with dementia and their carers. Almost 29 years later: how are we doing? Let's look at our range of services and evaluate them:

Daycare

Daycare means so many different things to different people. For us, it is as broad as it needs to be to allow us to engage with individuals in a way that is meaningful and personal to them. Within our Centre, we provide a wide range of activities, including: Reminiscence, Arts & Crafts, Quizzes, Music Therapy, board games, hairdressing, gentle exercises, prize bingo, indoor golf, table tennis, dancing, and karaoke.

We support a maximum of six people at any one time and keep our staffing levels high to ensure a personalised service.

This last year saw our Daycare Centre attendance at 98.96% of our capacity as we provided over eleven thousand hours of daycare. We have constantly had a waiting list for our service.

We continue to operate six days per week, Monday to Saturday inclusive, and open on all public holidays with the exception of Christmas and New Year.

Trips and Outings

Our passion at Pine is that people living 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.

To this end, we carried out over 300 trips and outings with our Service Users this year.

We have our own fully accessible mini-bus with wheelchair access, and regularly go on trips and outings. These have included places like: Luss, Troon, Transport Museum, Peoples Palace, Scotland Street School Museum, Blair Drummond Safari Park, Burrell Collection, Maidens, The Kelpies, Strathclyde Park, The Heritage Park, The Falkirk Wheel, Largs and barge trips along the Forth & Clyde Canal. Our National Trust for Scotland membership was also renewed.

We are also regularly seen enjoying tea and cakes or breakfast rolls in local Cafés, and are sincerely indebted to a number of local venues for their support. These include The Village Centre, Hunter House Coffee Shop, Moncreiff Church Coffee Shop, Café Rico, Broadlees Golf, Clerkland Farm in Stewarton and The Teahouse on the Loch in Gartcosh.

Fish Teas at the seaside and Pub Lunches also feature heavily in our list of outings.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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

All of these outings are provided at no additional cost, as we see it very much as a core service provision!

Support Services

We have also arranged support on a one-to-one basis this year, to things like dentists, doctors, barbers, hospital visits, and other such practical trips. The flexible nature of our Group means that basically, we will respond to any need or request for support if we possibly can. Our team is committed to meeting the needs of our Service Users and their Carers. 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 as we like to say, it is about Inclusion – not Seclusion!

Listen and Respond

4-weekly, the people who attend our Centre have a meeting and are encouraged to tell us what THEY want... shaping our service. That way, we ensure that our Services are built around what people want from us and what they enjoy. The Forum was also used this year to cover the new Health and Social Care Standards, as we helped folks understand their rights. In the interests of accountability and transparency, some of the meetings have been chaired by an independent advocate.

Photos by Email

When on trips and outings, and within our Centre, we regularly take photographs of people enjoying themselves. We have a Photos by e-mail service, where family members can sign up to have photos e-mailed to them, allowing them to see their loved one having fun. This is a great way of including families in what we do and proves to be a very popular service, with twenty two Service Users currently registered. It also encourages interaction and discussion at home between families.

Personal Diaries

Those who wish can have their own personal Pine diary, which is completed at the end of the day to record that days events. As Staff and Volunteers recount the days' events and record them, it encourages meaningful interaction at daycare. That then continues at home when Carers look to the diary for discussion topics and practical things as simple as what the individual had for lunch. Currently, We have twenty two Service Users taking advantage of their Personal Diaries.

Meals

We often go out for lunch and enjoy things as varied as fish teas in Troon, carvery lunches and picnics in Callander or Luss, but when in our Centre at Pine, a nutritious 2-course meal is provided by our cook, as is unlimited tea and coffee. A special commendation to our cook Irene, who passed her **Intermediate** Food Hygiene course **with credit**! She cooked over 2,100 meals last year and received nothing but compliments! She also received a glowing report from the Environmental Health Department at our last unannounced inspection.

Personalised Care/Wishing Tree

Everyone who attends our Centre has their own personalised care-plan. Review meetings are held at least every six months to ensure they are relevant and that needs are being met. Senior Care-worker Donna has worked incredibly hard making sure that reviews have been kept up to date and that our Service Users and their Carers don't just contribute to the Personal Care-Plan, but shape it by being involved at every stage.

We also have a "**Wishing Tree**" in our Centre which Service Users, Staff and Volunteers can use to make personalised requests which we then take as a challenge to make them come true. Fulfilled wishes include guitar lessons, a night at the theatre, trips to childhood schools and homes, beauty therapy and a trip to Loch Lomond.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Care Inspectorate Grades

We had a two-day unannounced Care Inspectorate inspection on Tuesday 2nd and Wednesday 3rd of July 2019.

We were selected to trial a new style of inspection, which although “exhaustingly comprehensive” was much less “prescriptive” than previous ones and took more account the outcomes from the service we provide.

The official report is now available from our office and website; as well as the Care Inspectorate’s website.

We are currently working through a Development Plan for the Group based on feedback.

The Care Inspector was at pains to praise our “outcomes” how the Service Users experience the Care and Support we offer and what they get in terms of benefits.

Following the Inspection, we were awarded the following grades:

How well do we support people’s wellbeing? – **5 Very Good**

How well is our care and support planned? – **5 Very Good**

Carers Support Group

Our Carers Support Group continues to meet monthly and new members are most welcome. Average attendance in 2018/19 was around 8 carers at each monthly meeting. The Carers Support Group meets in our Centre at 7pm on the first Tuesday of every month. Dates are available from our website.

Memory Café

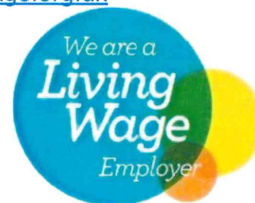
The Memory Café was started in 2011 and continues to be attended by between 20 and 40 people monthly. Run in partnership with Alzheimer Scotland and NHS Community Mental Health Team, it has also helped to increase our profile in the community and has been one of our main referral sources. The Café meets at 1pm on the second Wednesday of the month in the local Village Centre. Again. At the Café, we have a range of speakers; provide activities; have music therapy and social afternoons. We aim to provide support to people with dementia and Carers alike at this meeting, building relationships as we look to provide personalised support going forward.

Employment

We are registered as a charity and NOT for profit, but we pay and train core staff to carry out our Care-duties and as such are a local employer. Continuity is important, and 7 of our core staff have been with us for a combined **80 years**, ranging from 6 months to 25 years! We currently employ nine staff. As a Group, to ensure continuity of service, we do not use agency workers.

A special mention to our Co-ordinator, Brian, who reached the landmark of **25 years’ service** in July 2019. After 12 ½ years, Doris retired as a Care-worker in August 2018. She will be a great loss but has certainly earned the rest. Having contributed so much for so long, she will forever be in our hearts.

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 as a minimum 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 £9.00. You can find out more about the Living Wage by visiting www.livingwage.org.uk



EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Student Placements

We work closely with local Colleges and Universities to provide Student Placements throughout the year. We feel it is important to encourage the next generation of Care-workers. We also provide work experience placements to senior pupils from local schools. This year has seen us afford placements to **eight students** from **South Lanarkshire College** throughout the year. In March 2019, South Lanarkshire College announced that they had selected us as one of three local charities for closer partnership working. We aim to make this mutually beneficial and fruitful.

Volunteer Placements

We like to offer volunteer opportunities in a number of areas, including: Management Committee; Care-work; Gardening; Administration; Minibus Driving; Fund raising. We are registered with the local Volunteer Centre and have won a number of awards including Group of the Year and Volunteer of the Year. We currently have two Volunteer drivers, two volunteer administrators and a volunteer Care-worker.

We are looking to recruit more enthusiastic volunteers to join our team 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 week / month, you can help. Please contact us or check our website 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?

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 200 people. The annual **Christmas Party** took place at the Tower Bar. We are indebted to the **Asda Toryglen** for covering the cost of the Christmas party including the lunch for over 60 people. A **Bingo Night**, a star studded **Comedy Night** and a **Quiz Night** have also taken place this year.

Publicity

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 increased from 951 in July 2018 to **1194** in May 2019, **an increase of 25%** year on year.

Community Support

We are deeply indebted to **Marks & Spencer** in **East Kilbride Town Centre** who adopted us as their Charity Partners for the 2018 / 2019 period. The store has operated throughout this period with the threat of imminent closure, and as such, we felt it inappropriate to arrange instore fundraising. The store has very kindly kept collecting tins at the till points throughout the year and staff have continued to selflessly support us. A local institution for decades, our best wishes and gratitude go to all at the store.

Our partnership with **TSB East Kilbride** has been a very fruitful one, with staff enthusiastically supporting us throughout the year, having extended the partnership to run until December 2019. Staff member Daniel Caricato had already raised over £1,500 by swimming 1.5k, cycling 40k and running 10k to complete the AJ Bell London Triathlon, and numerous other fundraising activities by the staff of TSB EK has raised a further £3,500. **£5,000** raised in total against an initial target of £2,000. Incredible.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

*In March 2019, we were thrilled to be announced as one of three new Charity Partners with **South Lanarkshire College**. We look forward very much to working with the team there to raise awareness, funds and the profile of our charity as well as tapping into their wonderful facilities and services.*

Amongst others, the **East Kilbride Rotary Club, EK Credit Union, East Kilbride Golf Club, Sainsbury's Kingsgate, Sainsbury's Olympia, HBF Cards, Saints & Sinners, Rolls-Royce, TK MAXX, Westwood Parish Church, The Willow Club, Bobby Jamieson's Footballers Dinner and EK Community Trust** all contributed to our Group financially 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 are also very grateful to the **Bank of Scotland Foundation**. They very generously awarded a grant of £10,000 to us this year towards a replacement minibus. Their support, added to the incredible aforementioned public support, allowed us to purchase a **brand new fully accessible minibus** in December 2018. The minibus is essential for us to support people in the meaningful way that we do.

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.

That we were able to reach our fundraising target for the year of £50,000 and also purchase a brand new fully accessible minibus at £35,592 was nothing short of miraculous and testimony to the incredible support that we have received, as well as the dedication and commitment of everyone connected with the Group. **THANK YOU ONE AND ALL.**

Policies and Procedures

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 and are freely available from our office or website: www.dementiacarers.co.uk

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.
- 225,000 will develop dementia this year, that's **one every three minutes**.
(*Alzheimer's Society, www.alzheimers.org.uk, May 2019*)
- It is estimated that there over **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, <https://www.alzscot.org/campaigning/statistics> May 2019*)
- Of the 32 Local Authority areas in **Scotland**, South Lanarkshire has the **fourth highest** prevalence of dementia (est 5,577 people), with only Glasgow, Edinburgh and Fife having more. In actual fact, Lanarkshire as a whole (over ten thousand) has over 26% more people with dementia than the highest region in Scotland (Glasgow).
(*Alzheimer's Scotland, <https://www.alzscot.org/campaigning/statistics> May 2019*)
- Research shows the average number of carers in the workplace is 15% across the UK, meaning almost **400,000** people in Scotland are juggling their paid job with caring. That is one in seven of all workers in Scotland. More than 300,000 people in Scotland have quit their job to care for a loved one.
(*Carers Scotland, www.carersuk.org/scotland May 2019*)

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Financial review

Per the Statement of Financial Activities on page 9, the charity reported Net Income (i.e. a Surplus) for the year of £22,695 (2018 - Surplus £12,949) and total Unrestricted Funds of £61,353 at 31 March 2019 (2018 - £70,713). During the year, £25,592 was transferred from Unrestricted Funds to help finance the purchase of a new minibus, which is further detailed in Note 16 on page 19.

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 2019, the charity's Unrestricted Funds per the General Fund on page 9 amounted to £61,353 which was acceptable to the Directors.

Risk factor

The Directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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").

The Directors who served during the year and up to the date of signature of the financial statements were:

Archie Buchanan

Christine Montgomery

Carole Richards

Sadie Young

(Resigned 24 August 2018)

Susan Bennie

(Appointed 24 August 2018)

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.

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.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

The Directors' Report was approved by the Board of Directors.



Archie Buchanan

Director

Dated: 15 July 2019

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

I report on the financial statements of the charity for the year ended 31 March 2019, which are set out on pages 9 to 21.

Respective responsibilities of Directors and examiner

The charity's Directors, who also act as Trustees for the charitable activities of East Kilbride & District Dementia Carers Group, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The 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 statement

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 Trustees 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 connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) 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
- (b) 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.
Alexander Sloan
180 St Vincent Street
Glasgow
G2 5SG

Dated: 5 August 2019

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

Current financial year

		Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	22,417	-	10,000	32,417	29,060
Income from charitable activities	4	90,049	-	-	90,049	91,949
Other trading activities	5	50,273	-	-	50,273	45,694
Investments	6	3	-	-	3	6
Total income		162,742	-	10,000	172,742	166,709
<u>Expenditure on:</u>						
Cost of charitable activities	7	146,227	3,820	-	150,047	153,760
Net income before transfers		16,515	(3,820)	10,000	22,695	12,949
Gross transfers between funds		(10,592)	20,592	(10,000)	-	-
Net income for the year/ Net movement in funds		5,923	16,772	-	22,695	12,949
Fund balances at 1 April 2018		55,430	15,283	-	70,713	57,764
Fund balances at 31 March 2019		61,353	32,055	-	93,408	70,713

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 12 to 21 form an integral part of these financial statements.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

Prior financial year

		Unrestricted funds general 2018 £	Unrestricted funds designated 2018 £	Total 2018 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	29,060	-	29,060
Income from charitable activities	4	91,949	-	91,949
Other trading activities	5	45,694	-	45,694
Investments	6	6	-	6
Total income		166,709	-	166,709
<u>Expenditure on:</u>				
Cost of charitable activities	7	153,703	57	153,760
Net income before transfers		13,006	(57)	12,949
Gross transfers between funds		(15,340)	15,340	-
Net income for the year/ Net movement in funds		(2,334)	15,283	12,949
Fund balances at 1 April 2017		57,764	-	57,764
Fund balances at 31 March 2018		55,430	15,283	70,713

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	11		32,055		283
Current assets					
Debtors	13	23,375		24,766	
Cash at bank and in hand		43,593		51,214	
		66,968		75,980	
Creditors: amounts falling due within one year	14	(5,615)		(5,550)	
Net current assets			61,353		70,430
Total assets less current liabilities			93,408		70,713
Income funds					
<u>Unrestricted funds</u>					
Designated funds	16	32,055		15,283	
General unrestricted funds		61,353		55,430	
			93,408		70,713
			93,408		70,713

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019.

The Directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for 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 its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 15 July 2019



Archie Buchanan
Director



Susan Bennie
Director

Company Registration No. SC377236

The notes on pages 12 to 21 form an integral part of these financial statements.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Charity information

East Kilbride & District Dementia Carers Group is a charitable company limited by guarantee incorporated in Scotland. The registered office is 169 Pine Crescent, Greenhills, East Kilbride, G75 9HJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the Directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 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.

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	3 years straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds general 2018 £
Donations and gifts	22,417	10,000	32,417	29,060
Donations and gifts				
Donations	16,444	-	16,444	23,716
Income Tax on Gift Aid	3,478	-	3,478	4,044
East Kilbride Community Trust	-	-	-	1,000
Bank of Scotland Foundation Grant	-	10,000	10,000	300
Asda Grant	1,000	-	1,000	-
Transport Scotland	1,495	-	1,495	-
	22,417	10,000	32,417	29,060

4 Income from charitable activities

	2019 £	2018 £
Care payments	87,131	88,086
Other income	2,918	3,863
	90,049	91,949

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

5 Other trading activities

	Unrestricted funds general 2019 £	Unrestricted funds general 2018 £
Fundraising events	50,273	45,694

6 Investments

	Unrestricted funds general 2019 £	Unrestricted funds general 2018 £
Interest receivable	3	6

7 Cost of charitable activities

	2019 £	2018 £
Staff costs	97,861	102,267
Depreciation and impairment	3,820	57
Premises costs	5,478	5,039
Running costs	32,567	38,344
Motor and travel costs	6,950	4,603
Governance costs (Independent Examination)	3,371	3,450
	150,047	153,760
	150,047	153,760
Analysis by fund		
Unrestricted funds - general	146,227	153,703
Unrestricted funds - designated	3,820	57
	150,047	153,760

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

8 Directors

None of the Directors (or any persons connected with them) received any remuneration or reimbursed expenses from the charity during the year. See also Note 18.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Full Time	2	2
Part Time	9	12
	<u>11</u>	<u>14</u>

Employment costs

	2019 £	2018 £
Wages and salaries	94,758	99,792
Social security costs	2,380	2,179
Other pension costs	723	296
	<u>97,861</u>	<u>102,267</u>

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions, was £32,864 (2019 - £32,919).

There were no employees whose annual remuneration was £60,000 or more.

10 Net income

	2019 £	2018 £
Net income for the year is stated after charging:		
Depreciation of owned tangible fixed assets	3,820	57
Operating lease charges	<u>360</u>	<u>360</u>

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

11 Tangible fixed assets

	Plant and Motor vehicles equipment		Total
	£	£	£
Cost			
At 1 April 2018	340	33,668	34,008
Additions	-	35,592	35,592
Disposals	-	(33,668)	(33,668)
At 31 March 2019	340	35,592	35,932
Depreciation and impairment			
At 1 April 2018	57	33,668	33,725
Depreciation charged in the year	112	3,708	3,820
Eliminated in respect of disposals	-	(33,668)	(33,668)
At 31 March 2019	169	3,708	3,877
Carrying amount			
At 31 March 2019	171	31,884	32,055
At 31 March 2018	283	-	283

12 Financial instruments

	2019 £	2018 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	66,586	75,729
Carrying amount of financial liabilities		
Measured at amortised cost	5,615	5,550

13 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	7,945	7,811
Other debtors	15,048	16,704
Prepayments and accrued income	382	251
	23,375	24,766

14 Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	5,615	5,550

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Income	Balance at 1 April 2018	Income	Transfers	Balance at 31 March 2019
	£	£	£	£	£
Bank of Scotland - Minibus Fund	-	-	10,000	(10,000)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Purposes of Restricted Fund

Bank of Scotland

Represents funding received from the Bank of Scotland Foundation towards the purchase of a replacement minibus. On its purchase in November 2018, £10,000 was transferred to the Designated Assets Fund.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Directors for specific purposes:

	Expenditure	Transfers	Balance at 1 April 2018	Expenditure	Transfers	Balance at 31 March 2019
	£	£	£	£	£	£
Minibus Fund	-	15,000	15,000	-	(15,000)	-
Assets Fund	(57)	340	283	(3,820)	35,592	32,055
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	(57)	15,340	15,283	(3,820)	20,592	32,055
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Purposes of Designated Funds

Minibus Fund

Represents funds set aside at 31 March 2018 to assist the financing of a replacement minibus. On its purchase in November 2018, the £15,000 balance was transferred to the Designated Assets Fund.

Assets Fund

Represents the net book value of the charity's assets, distinguishing their value from unrestricted general funds immediately available for use. The transfers of £35,592 represented the purchase of the new minibus as financed by transfers from the General Fund (£10,592), Designated Funds (£15,000) and Restricted Funds (£10,000)

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

17 Analysis of net assets between funds

	Unrestricted funds 2019	Designated funds 2019	Restricted funds 2019	Total 2019	Unrestricted funds 2018	Designated funds 2018	Total 2018
	£	£	£	£	£	£	£
Fund balances at 31 March 2019 are represented by:							
Tangible assets	-	32,055	-	32,055	-	283	283
Current assets/(liabilities)	61,353	-	-	61,353	55,430	15,000	70,430
	61,353	32,055	-	93,408	55,430	15,283	70,713

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

18 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).

The following pages do not form part of the statutory accounts

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

		2019		2018
	£	£	£	£
<u>Income</u>				
UF Donations and gifts	22,417		29,060	
RF Donations and gifts	10,000		-	
		32,417		29,060
<u>Income from charitable activities</u>				
UF Care Payments	87,131		88,086	
UF Other (including Department of Transport Fuel Tax Grant)	2,918		3,863	
		90,049		91,949
<u>Income from trading activities</u>				
UF Fundraising	50,273		45,694	
		50,273		45,694
<u>Investment income</u>				
UF Other interest receivable operating	3		6	
		3		6
Total income		172,742		166,709
Total expenditure		(150,047)		(153,760)
Net surplus for the year		22,695		12,949

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

		2019		2018
	£	£	£	£
<u>Charitable activities</u>				
<u>Staff costs</u>				
Wages and salaries	94,758		99,792	
Social security costs	2,380		2,179	
Staff pension costs	723		296	
		97,861		102,267
<u>Depreciation</u>				
Depreciation	3,820		57	
		3,820		57
<u>Premises costs</u>				
Rates	593		899	
Heat and light	2,136		1,440	
Insurance	774		831	
Cleaning	1,625		1,374	
Venue hire	350		495	
		5,478		5,039
<u>Running costs</u>				
Printing, postage and stationery	2,264		3,109	
Telephone	2,282		1,622	
Training costs	1,002		1,719	
Advertising and marketing	155		960	
General expenses	557		278	
Staff and volunteer expenses	1,385		1,175	
Payroll services	539		879	
Activities and outings	16,127		15,956	
Food for Day Care Centre	4,563		5,022	
Operating Lease	360		360	
Memberships	1,990		1,711	
Repairs and maintenance	1,343		5,553	
		32,567		38,344
<u>Motor and travel costs</u>				
Motor expenses	6,950		4,603	
		6,950		4,603
<u>Governance costs</u>				
Independent examination fees	3,371		3,450	
		3,371		3,450
Total charitable activities expenditure		150,047		153,760
Total resources expended		150,047		153,760