



2021 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)
(a company limited by guarantee)

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Charity Registration No. SCO18844 (Scotland)

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Archie Buchanan Susan Bennie Fiona Dryburgh Sally McSherry	(Appointed 24 August 2020)
Secretary	Fiona Dryburgh	
Charity number (Scotland)	SCO18844	
Company number	SC377236	
Registered office	169 Pine Crescent Greenhills East Kilbride G75 9HJ	
Independent examiner	Alan Cunningham, C.A. Alexander Sloan Accountants and Business Advisers 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 2021

The Directors present their report and financial statements for the year ended 31 March 2021.

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 2019).

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. In December 2020, we "celebrated" our 30th anniversary under very trying circumstances!

Following the outbreak of the COVID-19 Pandemic in March 2020, we formed an emergency **Three phase plan** for our service.

Phase One

- Protect Staff, Volunteers and Families.
- Protect Carers, Service Users and Families.
- Secure financial stability of the Group.

We achieved that by temporarily halting all service provision and placing all staff on the Job Retention Scheme. We distributed hand sanitiser to all Families to whom we provided a service and helped those in most need to source alternative support.

Phase Two

- Support and motivate Staff and Volunteers.
- Support Carers and Service Users by telephone. Continue to offer Volunteer support.
- Ensure flow of communication.
- Ensure continued financial stability of Group.
- Commence appropriate online training for Staff and Volunteers

We achieved that by a number of means, including: monthly online Committee meetings; monthly updates for all staff and volunteers, who had formed a Group page on WhatsApp; writing regularly and delivering activity books to Carers and Service Users; making telephone calls to Carers and Service Users; registering all staff for intensive online training on Infection Control, which they all completed successfully.

During this phase we also had our Centre redecorated then deep-cleaned and misted against COVID-19; fitted hand free soap dispensers and hand sanitisers throughout the centre; purchased perspex screens for communal areas; purchased non-contact infrared thermometers and stocked up on PPE.

Phase Three was our roadmap to return, but continued Government lockdown restrictions made that impossible to action and vindicated our decision to hunker down and put safety first.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Roadmap to Return

In April 2021, The Scottish Government introduced a cautious roadmap to return with provisional dates; and we felt in a position to take a phased return to service provision given that all staff and service users have had two vaccinations; there was a National plan to take Scotland from Level 3 to Level 0; and the Virus spread seemed to be much more under control.

Our proposed return was, of course, dependent upon continued suppression of the Virus and Government guidelines permitting it. It was also done in conjunction with the Health & Social Care Partnership and the Care Inspectorate, from whom we took advice and guidance. We will continue to take a cautious approach and will not take unnecessary risks with people's health and wellbeing; be that Service User, Carer, Staff Member, Volunteer or any of their families.

The phased return also took into account that we had to devise and adapt to a new way of working and that having been furloughed for 14 months, it would have been unhealthy for staff to immediately return full time. Service Users also required an updated assessment of need. The phased return also minimised the number of people who would be in our centre at any one time and allowed plenty of time between visits for cleaning and sanitising. The alternate day service was chosen to give us time to review and adapt after every session, learning as we go along.

Staff were consulted in an online meeting via Zoom and were fully supportive of this phased return, which was as follows:

Schedule for Reopening Daycare

In line with adult Social Care building-based day services guidance

Daycare is still subject to the maximum number of people and households permitted to meet indoors in public areas, but staff are not counted in this number. Social distancing measures still apply to Service Users in the Centre and on the minibus.

Guidelines published in April 2021 said the following would be permitted:

- 17th May 2021 – 3 households maximum excluding staff. Max 6 people.
- Early June 2021 - 3 households maximum excluding staff. Max 8 people.
- End of June 2021 - 4 households maximum excluding staff. Max 10 people

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Subject to approval from the Health & Social Care Partnership and the Care Inspectorate, we published the following proposal:

- Early June 2021 – Scotland moves to Level 1
- Co-ordinator, Senior Care Worker and Cook/Housekeeper come partially off Job Retention Scheme, working 3 days per week. They will have an LFD test. Responsibilities will include Forward planning; sourcing Test Kits and PPE; Contacting Carers and Service Users; Reviewing Policies; Liaising with the Health & Social Care Partnership and the Care Inspectorate.; and completing a return-to-work Risk Assessment.
- Care Staff come partially off Job Retention Scheme. All staff will have an LFD test twice weekly. Staff will be responsible for preparing the centre; moving furniture as required to aid social distancing; activity planning; Reviewing Policies; familiarising themselves with new procedures; cleaning centre, and completing a return-to-work Risk Assessment. We will also have our minibus deep-cleaned professionally this week. Cleaning schedules for Centre and minibus will be revised.
- Centre re-opens Monday 14th June will operate Monday, Wednesday and Friday. Service will be restricted to a maximum of 3 Service Users and 2 Staff per day in line with current guidelines. Cook/Housekeeper will have sole use of Kitchen and have hours increased to cover all day Monday, Wednesday and Friday.
- Late June 2021 – Scotland moves to Level 0
 - Service increases to 5 days, Monday to Friday inclusive from Monday 5th July 2021.
 - All staff hours to be reviewed with view to reducing Furlough hours.
 - Number of Service Users will depend upon guidelines, but currently will still be restricted to a maximum of 4.
- Time Unknown – Restrictions ease to allow 6 or more households to meet indoors
 - Increase to 6 Service Users if Social Distancing permits.
 - Carers Support Group and Memory Café resume.

Carers Support Group and Memory Café

Our Carers Support Group and Memory Café were suspended due to Government restrictions on indoor meetings during the pandemic.

Employment

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 £9.50.

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 2021

Duty of Candour

Our "Complaints & Duty of Candour" policy and our policy on "Abuse - Prevention, Identification and Investigation" include a section on Duty of Candour. These policies are issued as standard to all Service Users, Carers, Staff, Volunteers and Students on placement and are also made freely available on our website ensuring that our Duty of Candour is both acknowledged and promoted.

We hereby confirm that between March 2020 and March 2021, we had NO serious adverse events requiring action under our Duty of Candour.

The Robertson Trust

In February 2020 we applied to The Robertson Trust (Scottish Charity No: SC002970) for a grant, and were successful, being awarded £15,000 per year over three years, commencing July 2020. We are indebted to the Robertson Trust for their support, which is unconditional and flexible to suit changing needs caused by the pandemic. The Robertson Trust was pro-active in offering reassurance and this was of huge benefit in helping us through the pandemic.

Older and Active EK

Thank you to Older and Active in East Kilbride Ltd who awarded us a grant of £1,000 from the COVID Contingency Fund, which was used to deep clean and sanitise our centre from top to bottom as we prepared to resume services.

Co-op Community Fund

Thank you to the Co-op who selected us as one of their local charities to benefit from the Co-op Community Fund. In March 2021 we received the fantastic sum of £1,679.70. Among other things, this helped fund Perspex screens throughout our centre to protect staff and service users; automatic hand sanitiser and soap dispensers throughout the centre, and a professional deep cleaning of our Minibus as we prepared to resume services.

Arnold Clark Community Fund

Thank you to Arnold Clark Vauxhall East Kilbride who supported our successful application to their Community Fund, resulting in a grant of £1,000 being awarded in June 2021.

Community Support

The COVID-19 pandemic did not only affect our service provision, but all main fundraising activities that had been planned were cancelled, including our Annual Swing Band Night and our annual Comedy night.

With no income from daycare and minimal fundraising income, Community Support was vital, and we are truly indebted to each and every person and organisation who supported us; ensuring our survival.

Amongst those who went above and beyond are: Kris McSherry of Funktional Fitness, PDM Buildbase Scotland, the Kiltwalk, Jackton Distillery, Mother Perry's Good Books, TSB East Kilbride, the East Kilbride Rotary Club, East Kilbride Boys League & Beyond, EK Credit Union, East Kilbride Golf Club, Sainsbury's Kingsgate, Sainsbury's Olympia, HBF Cards, Georgia-Skye Finlay, Saints & Sinners, Police Scotland, Westwood Parish Church, Righhead United Reformed Church, The Willow Club, EK Service Centre, Bank of Scotland EK, Real Care EK, Coca-Cola EK, Mentholatum, Arnold Clark Vauxhall EK, M&S East Kilbride, EK Shamrock Celtic Supporters Bus, Lynne Jackson, Jennifer Connolly and Starlight Dance, Jackton Art, Kat McCallie and Hamilton BackHold Wrestling Club and EK Community Trust.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

They 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; supporting our online fundraising events; making donations by monthly standing order; and making one-of donations. From the smallest to the largest sum, every penny has counted.

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

THANK YOU ONE AND ALL

It has been a very testing time for everyone connected with the Group, but as we said right at the start: as a responsible Service Provider, we take the welfare of Staff, Volunteers, Service Users, Carers and their families very seriously and are not prepared to take unnecessary risks with people's lives. Thank you for your understanding and continued support.

Financial review

Per the Statement of Financial Activities on page 9, the charity reported Net Income (i.e. a Surplus) for the year of £7,324 (2020 - Deficit £12,525) and total Unrestricted Funds of £74,119 at 31 March 2021 (2020 - £57,838).

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 2021, the charity's Unrestricted Funds per the General Fund on page 9 amounted to £74,119 which was acceptable to the Directors.

Risk management

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. 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

(Retired 24 August 2020)

Susan Bennie

Fiona Dryburgh

Sally McSherry

(Appointed 24 August 2020)

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.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

Archie Buchanan

Archie Buchanan

Director

Dated: 12 August 2021

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The Directors, who are also the Trustees for the purpose of charity 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 FRS102;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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 2021, which are set out on pages 9 to 22.

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 (as amended). 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

Alan Cunningham, C.A.
Alexander Sloan
Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

13/8/2021

Dated:

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
Income from:						
Donations and legacies	3	33,780	-	1,000	34,780	25,598
Income from charitable activities	4	4,262	-	69,037	73,299	86,247
Other trading activities	5	23,247	-	-	23,247	33,877
Investments	6	1	-	-	1	1
Total income		61,290	-	70,037	131,327	145,723
Expenditure on:						
Cost of charitable activities	7	45,009	8,957	70,037	124,003	158,248
Net income/(expenditure) for the year		16,281	(8,957)	-	7,324	(12,525)
Fund balances at 1 April 2020		57,838	23,045	-	80,883	93,408
Fund balances at 31 March 2021		74,119	14,088	-	88,207	80,883

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 22 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 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	25,598	-	25,598
Income from charitable activities	4	86,247	-	86,247
Other trading activities	5	33,877	-	33,877
Investments	6	1	-	1
Total income		145,723	-	145,723
<u>Expenditure on:</u>				
Cost of charitable activities	7	149,238	9,010	158,248
Net expenditure for the year		(3,515)	(9,010)	(12,525)
Fund balances at 1 April 2019		61,353	32,055	93,408
Fund balances at 31 March 2020		57,838	23,045	80,883

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 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		14,088		23,045
Current assets					
Debtors	12	33,137		13,227	
Cash at bank and in hand		44,471		49,802	
		<u>77,608</u>		<u>63,029</u>	
Creditors: amounts falling due within one year	13	(3,489)		(5,191)	
Net current assets			74,119		57,838
Total assets less current liabilities			<u>88,207</u>		<u>80,883</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	15	14,088		23,045	
General unrestricted funds		74,119		57,838	
			<u>88,207</u>		<u>80,883</u>
			<u>88,207</u>		<u>80,883</u>

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 2021.

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 12 August 2021

Archie Buchanan

Archie Buchanan
Director

Susan Bennie

Susan Bennie
Director

Company Registration No. SC377236

The notes on pages 12 to 22 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 2021

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 Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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) (effective 1 January 2019)". 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

The Directors are obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. Given that the Covid-19 pandemic has created a degree of uncertainty, the Directors have assessed its potential impact on the finances and future of the charity. Further disclosure regarding the Directors' assumptions and decisions taken thus far to mitigate its impact are detailed in the Directors' Report. Consequently, the Directors believe that there are no material uncertainties affecting the charity's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

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 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 2021

1 Accounting policies

(Continued)

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 allowed to the same fund as the respective donation unless specified by the donor.

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).

Income from other trading activities

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

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.

1.5 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.

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.

Irrecoverable VAT

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

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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).

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.

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.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

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.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £
Donations and gifts	33,780	1,000	34,780	25,598
Donations and gifts				
Donations	15,556	-	15,556	21,540
Income Tax on Gift Aid	3,224	-	3,224	4,058
Robertson Trust	15,000	-	15,000	-
Older and Active in East Kilbride Ltd	-	1,000	1,000	-
	33,780	1,000	34,780	25,598

4 Income from charitable activities

	2021 £	2020 £
Care payments	-	82,693
Performance related grants	69,037	-
Other income	4,262	3,554
	73,299	86,247
Analysis by fund		
Unrestricted funds - general	4,262	86,247
Restricted funds	69,037	-
	73,299	86,247

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising events	23,247	33,877

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	1	1

7 Cost of charitable activities

	2021 £	2020 £
Staff costs	99,021	107,292
Depreciation and impairment	8,957	9,010
Premises costs	4,226	4,264
Running costs	7,510	28,526
Motor and travel costs	1,271	5,616
Governance costs (Independent Examination)	3,018	3,540
	<u>124,003</u>	<u>158,248</u>
	<u>124,003</u>	<u>158,248</u>
Analysis by fund		
Unrestricted funds - general	45,009	149,238
Unrestricted funds - designated	8,957	9,010
Restricted funds	70,037	-
	<u>124,003</u>	<u>158,248</u>

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.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Full Time	2	2
Part Time	7	9
	<u>9</u>	<u>11</u>

Employment costs

	2021 £	2020 £
Wages and salaries	96,100	103,019
Social security costs	1,599	2,932
Other pension costs	1,322	1,341
	<u>99,021</u>	<u>107,292</u>

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions, was £33,459 (2020 - £36,398).

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

10 Net income/(expenditure) for the year

	2021 £	2020 £
Net income/(expenditure) for the year is stated after charging:		
Independent Examiner's remuneration	2,988	3,371
Depreciation of owned tangible fixed assets	8,957	9,010
Operating lease charge	370	360
	<u></u>	<u></u>

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Plant and Motor vehicles equipment		Total
	£	£	£
Cost			
At 1 April 2020	340	35,592	35,932
At 31 March 2021	340	35,592	35,932
Depreciation and impairment			
At 1 April 2020	281	12,606	12,887
Depreciation charged in the year	59	8,898	8,957
At 31 March 2021	340	21,504	21,844
Carrying amount			
At 31 March 2021	-	14,088	14,088
At 31 March 2020	59	22,986	23,045

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	-	4,781
Other debtors	32,933	8,191
Prepayments and accrued income	204	255
	<u>33,137</u>	<u>13,227</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>3,489</u>	<u>5,191</u>

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 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 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£	£
Job Retention Scheme	-	-	69,037	(69,037)	-
Covid Contingency	-	-	1,000	(1,000)	-
	<u>-</u>	<u>-</u>	<u>70,037</u>	<u>(70,037)</u>	<u>-</u>

Purposes of Restricted Fund

Job Retention Scheme

Represents furlough funding from the UK Government to support salary costs during the Covid-19 pandemic.

Covid Contingency

Represents grant received from Older and Active in East Kilbride Ltd, Scottish Charity No. SC032831, to finance the deep cleaning and sanitisation of the charity's Centre ahead of services resuming.

15 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:

	Balance at 1 April 2019	Expenditure	Balance at 1 April 2020	Expenditure	Balance at 31 March 2021
	£	£	£	£	£
Assets Fund	32,055	(9,010)	23,045	(8,957)	14,088
	<u>32,055</u>	<u>(9,010)</u>	<u>23,045</u>	<u>(8,957)</u>	<u>14,088</u>

Purposes of Designated Funds

Assets Fund

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

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:							
Tangible assets	-	14,088	-	14,088	23,045	-	23,045
Current assets/(liabilities)	74,119	-	-	74,119	34,793	23,045	57,838
	<u>74,119</u>	<u>14,088</u>	<u>-</u>	<u>88,207</u>	<u>57,838</u>	<u>23,045</u>	<u>80,883</u>

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	370	370
Between two and five years	1,017	1,386
	<u>1,387</u>	<u>1,756</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - 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 2021

		2021	2020
	£	£	£
<u>Income</u>			
UF Donations and gifts	33,780	25,598	
RF Donations and gifts	1,000	-	
		34,780	25,598
<u>Income from charitable activities</u>			
UF Care Payments	-	82,693	
RF Charitable income 1 - performance related grants	69,037	-	
UF Other (including Department of Transport Fuel Tax Grant)	4,262	3,554	
		73,299	86,247
<u>Income from trading activities</u>			
UF Fundraising	23,247	33,877	
		23,247	33,877
<u>Investment income</u>			
UF Other interest receivable operating	1	1	
		1	1
Total income		131,327	145,723
Total expenditure		(124,003)	(158,248)
Net surplus/(deficit) for the year		7,324	(12,525)

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

		2021		2020
	£	£	£	£
<u>Charitable activities</u>				
<u>Staff costs</u>				
Wages and salaries	96,100		103,019	
Social security costs	1,599		2,932	
Staff pension costs	1,322		1,341	
		99,021		107,292
<u>Depreciation</u>				
Depreciation	8,957		9,010	
		8,957		9,010
<u>Premises costs</u>				
Rates	327		550	
Heat and light	1,794		612	
Insurance	679		872	
Cleaning	1,426		1,880	
Venue hire	-		350	
		4,226		4,264
<u>Running costs</u>				
Printing, postage and stationery	319		2,277	
Telephone	1,584		1,148	
Training costs	-		1,185	
Advertising and marketing	200		335	
General expenses	530		500	
Staff and volunteer expenses	300		1,322	
Payroll services	1,114		793	
Activities and outings	243		12,594	
Food for Day Care Centre	27		5,347	
Operating Lease	598		326	
Memberships	1,833		2,073	
Repairs and maintenance	762		626	
		7,510		28,526
<u>Motor and travel costs</u>				
Motor expenses	1,271		5,616	
		1,271		5,616
<u>Governance costs</u>				
Independent examination fees	3,018		3,540	
		3,018		3,540
Total charitable activities expenditure		124,003		158,248
Total resources expended		124,003		158,248