

East Kilbride & District

DEMENTIA CARERS GROUP

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

2023 ANNUAL REPORT & ACCOUNTS



East Kilbride & District

DEMENTIA CARERS GROUP

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

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EK Dementia Carers Group



www.dementiacarers.co.uk



Alexander Sloan
Accountants and Business Advisers

Charity registration number SCO18844 (Scotland)

Company registration number SC377236 (Scotland)

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Archie Buchanan Susan Bennie Sally McSherry
Charity number (Scotland)	SCO18844
Company number	SC377236
Registered office	169 Pine Crescent Greenhills East Kilbride G75 9HJ
Independent examiner	Allison Devine 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 2023

The Directors present their annual report and financial statements for the year ended 31 March 2023.

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 2022, we celebrated our 32nd anniversary as a local charity.

Following the outbreak of the COVID-19 Pandemic in March 2020 and the enforced lockdown of our service, our Centre re-opened in June 2021 with a number of necessary restrictions reducing our capacity. It wasn't until June 2022, a full calendar year later, that we were able to return to full service provision; and not until September 2022 that we reached capacity within our centre.

From June 2021 until September 2022, fully 15 months, we were operating at full running costs and reduced income. Our fundraising was also severely curtailed during this period too.

The result of these combined factors was a deficit of over £30,000 over the two-year period from April 2020 to March 2022. This is obviously not sustainable long-term, but prudent stewardship by our Management Committee (all volunteers who do not take any remuneration whatsoever from the Group) has seen us weather the storm, whilst tragically others did not survive. We still have a long way to go but we are in a strong position and wish to pay tribute to our Management Committee for their leadership.

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 was 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. It is fair to say, and no understatement, that without the support of the Robertson Trust, we could very well have been in a crisis situation by now or worse! The three-year term of support has now passed, but we wish to put on record the critical nature of their support; its value in ensuring our survival; and our heartfelt gratitude.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 £10.90.

You can find out more about the Living Wage by visiting www.livingwage.org.uk



We would like to pay tribute to our incredible team of staff. Our Senior Care Worker Donna celebrates **20 years of service** to Pine in August. Our core team of 7 staff between them have over **80 years of service**, ranging from 2 years to 29 years. In this day and age, that shows remarkable loyalty and we thank them all. They truly are our biggest and most valuable asset.

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 one Volunteer driver and one volunteer administrator. Our Management Committee comprises entirely of volunteers, without whom we simply could not function. We need more

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 fund raising, business management, accountancy; or if you have a caring attitude and can spare a few hours per week / month, you can help.

Perhaps you are a keen gardener but don't have a garden at home! We would love to loan you ours! 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?**

WEBSITE

Last year, Iain Strefford of Beatha Design built us a brand-new website free of charge. He still hosts our website at no cost to our charity, and is always freely available to assist with queries or updates. You can see examples of his work on www.beathadesign.co.uk and practical examples of sites he has built from scratch, including our own personal favourite: <https://www.dementiacarers.co.uk>

Our heartfelt thanks to Iain and Beatha Design for taking our online presence to a new level fit for the modern day and compatible with smart phones, tablets and personal computers alike.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Co-op Community Fund

Thank you to the Co-op who, in November 2022 selected us as one of their local charities to benefit from the Co-op Community Fund. Their support was not only financial, but they helped promote our charity within a number of their stores and their wonderful staff have come along and supported us at some of our fundraising events. Their support runs until the end of October 2023 and we are indebted to them.

As a partner of the Co-op, we were also supported by their "Warm Spaces Community Funding" which gave us the opportunity to launch our "Cost of Living Crisis Fund" in January 2023. The Co-op offered to match-fund donations made to our Crowdfunder and as a result, over the 56 days of the campaign we raised a total of £11,380 including Gift Aid. £5,463 of that was match funding from the Co-op. To everyone who supported our fund despite their own cost-of-living challenges, thank you just doesn't seem enough. Your support truly made a difference. It was also lovely to see so many heartwarming comments left on the Crowdfunding page, showing just what we mean to so many people. Thank you.

YPI

In January 2023, we were contacted by students from St Andrew's and St Bride's High School who wanted to know more about our charity for their Youth Philanthropy Initiative. In May 2023, we were awarded a grant of £3,000 thanks to the efforts of **James, Felix, Ben, Sean, Nathan and Aidan** who were awarded first place in the competition.

The prize money aside, there were so many blessings and benefits through our participation. We were visited by many pupils throughout the initiative; each and every one a credit to their school. The winning team visited us on several occasions, asking questions, spending time interacting with and entertaining us, and building up great relationships with the people in our centre. They were all so polite and enthusiastic.

Their presentation in the final showed maturity, compassion, understanding, and a desire to not just make a difference, but to **BE** the difference. To stand on stage in front of hundreds of people and face a panel of judges is something most adults would struggle to do. These youngsters should all be proud of their achievements. We could not be any prouder of the group and thank them with all our hearts. They blessed us with their visits, helped out at our Easter Fayre and unbeknown to us, also did a sponsored walk which raised a further £235. Once again, sincere thanks to James, Felix, Ben, Sean, Nathan and Aidan.

CELEBRITY SUPPORT

In February 2023, five of the finest artists in the UK united to perform in aid of EK Dementia Carers Group! Any one of these artists could sell out a venue on their own, so having all five perform was a major coup. The gig was broadcast live on Zoom and raised over £2,300 for our charity!

Our heartfelt thanks to all 5 incredible artist **Carol Laula** (www.carollaula.co.uk), **Boo Hewerdine** (www.boohewerdine.net), **Yvonne Lyon** (www.yvonnelyonmusic.com), **Adriana Spina** (www.adrianaspina.com) and **Len Pennie** (Twitter: @Lenniesaurus)

Dementia Awareness Week in June 2023 was marked by the return of our annual swing band night with the award winning band **That Swing Sensation**. This was our first swing band night since 2019 and the Ballerup Hall sold out in no time at all as people showed a great appetite to support our fundraising. The night raised a fantastic £1,951 for our charity and was enjoyed by all 200 people who attended.

Lastly, we are absolutely beside ourselves with excitement to announce that top Comedian **Susie McCabe** has agreed to host a comedy night in our aid on October 27th 2023. Fresh from two sold out shows at the Kings Theatre and a tour where she supported Kevin Bridges, we cannot thank Susie enough for her continued support. Susie last hosted a Comedy night for us in October 2019, her third one in our aid. The three shows have raised £6,000 for our charity. Susie is a top celebrity and a wonderful human being.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

COMMUNITY SUPPORT

With reduced income from daycare and fundraising, Community Support was again vital and we are truly indebted to each and every person and organisation who supported us. The strength of Community support is truly humbling. Amongst those supporters who went above and beyond, financially or in kind, are: **Kris McSherry of Funktional Fitness; Jennifer Connolly and Starlight Dance; Jackton Distillery; East Kilbride Rotary Club; EK Credit Union; East Kilbride Golf Club; Slimming World; Saints & Sinners; Westwood Parish Church; Righead URC; Real Care; Fresh & Press in Calderwood; Calderwood Baptist Church Ladies; Liz Craig, Carole Richards and Ina Dalglish; East Kilbride Community Fire Station; Good Companions of Claremont; McCandlish Butchers; Red Deer Country Dance Group; Our Lady of Lourdes; St Andrews Methodist Church Ladies; The Bakery, Greenhills; Anna McGarrill Jive class; Tesco St Leonards; NAFD Funeralcare; U3A Craft Group; Greenhills Library Crafters; EKYC; Uddingston Grammar School; East Kilbride Bowling Club; Ladies Whist Group of Stonehouse; Langland Golf Club Ladies Section; Greenhills Parish Women's Fellowship; John Wright Sports Centre; SVdP in St Brides; EK Service Centre; Donna Liddiard of Krizma and for her Bonus Ball; Ruth Moore; Dunlop Dairy; Bowlers Bistro; Café Rico; Hunter House Coffee Shop and The Village Centre. Thank you also to SLC for their grant to help us celebrate EK75.**

They all contributed to our Group financially in a significant way this year, directly or indirectly, and we are indebted to them. Money saved from discounts and donations of services is re-invested in our care.

We received a number of donations this year **"In Loving Memory"** of people who had sadly passed away. For anyone to think of charity at a time of personal loss and grief says so much and is very touching. We aim to honour all those loved and lost by making sure every donation is used to make a difference in the lives of others. In loving memory of JMcS, JC, MA, IB, MS, BB, JD, CL, AW, RT, MM, CL, JN, MM, SF, ID, BT, MC and BMcS.

We are indeed indebted to **every single person** who contributed to our cause: whether by taking part in a sponsored event (including Robert, John, Fiona, Chris and Kris for taking part in events in EK, Glasgow, Manchester and London); 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-off donations. From the smallest to the largest sum, every penny has counted.

Lastly, a huge thank you to our **Volunteer** fund raisers for your commitment, dedication and resilience.

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.

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 Reviews. 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

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 2022 and March 2023, we had NO serious adverse events requiring action under our Duty of Candour.

THANK YOU ONE AND ALL

It has been another testing year for everyone connected with the Group, but we continue to look forward with cautious optimism and continued determination! The Community needs our support as much as we need theirs. Together, we can and WILL make a difference. To close, recent quotes from two people attending our centre: **"(Pine) is the highlight of my week". "I live from Saturday till Saturday"**.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Per the Statement of Financial Activities on page 8, the charity reported Net expenditure (i.e. a Deficit) for the year of £11,147 (2022 - Deficit £19,499) and total Unrestricted Funds of £57,561 at 31 March 2023 (2022 - £68,708).

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, which equates to £77,088. At 31 March 2023, the charity's Unrestricted Funds per the General Fund on page 9 amounted to £57,561 which although below the required level 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

Susan Bennie

Sally McSherry

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

Allison Devine, C.A. succeeded Alan Cunningham C.A. as independent examiner of the Charity as the designated Partner of Alexander Sloan, Accountants & Business Advisers responsible for this engagement. The Directors recommend that he remain in office as independent examiner until further notice.

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

Archie Buchanan

Archie Buchanan

Director

18/8/2023
Dated:

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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 FRS 102;
- 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 2023, which are set out on pages 8 to 19.

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.

Allison Devine

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

Dated: 18/8/2023

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	49,241	-	49,241	39,427
Income from charitable activities	4	70,614	-	70,614	60,857
Other trading activities	5	20,388	-	20,388	13,501
Investments	6	8	-	8	1
Total income		140,251	-	140,251	113,786
<u>Expenditure on:</u>					
Cost of charitable activities	7	146,208	5,190	151,398	133,285
Net income/(expenditure) for the year		(5,957)	(5,190)	(11,147)	(19,499)
Fund balances at 1 April 2022		63,518	5,190	68,708	88,207
Fund balances at 31 March 2023		57,561	-	57,561	68,708

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 11 to 19 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 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
	Notes			
Income from:				
Donations and legacies	3	39,427	-	39,427
Income from charitable activities	4	60,857	-	60,857
Other trading activities	5	13,501	-	13,501
Investments	6	1	-	1
Total income		113,786	-	113,786
Expenditure on:				
Cost of charitable activities	7	124,387	8,898	133,285
Net income/(expenditure) for the year		(10,601)	(8,898)	(19,499)
Fund balances at 1 April 2021		74,119	14,088	88,207
Fund balances at 31 March 2022		63,518	5,190	68,708

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 11 to 19 form an integral part of these financial statements.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		-		5,190
Current assets					
Debtors	12	18,057		10,712	
Cash at bank and in hand		44,965		57,579	
		<u>63,022</u>		<u>68,291</u>	
Creditors: amounts falling due within one year	13	(5,461)		(4,773)	
Net current assets			57,561		63,518
Total assets less current liabilities			<u>57,561</u>		<u>68,708</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	14	-		5,190	
General unrestricted funds		<u>57,561</u>		<u>63,518</u>	
			57,561		68,708
			<u>57,561</u>		<u>68,708</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 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

18/8/2023

The financial statements were approved by the Directors on

Archie Buchanan

Archie Buchanan
Director

Susan Bennie

Susan Bennie
Director

Company Registration No. SC377236

The notes on pages 11 to 19 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 2023

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

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.

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 2023

1 Accounting policies

(Continued)

Donated services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. See Note 3.

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.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

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 the statement of financial activities.

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.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

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 2023

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	49,241	37,427
Donated services (Note 1.4)	-	2,000
	<u>49,241</u>	<u>37,427</u>
Donations and gifts		
Donations	27,917	10,497
Income Tax on Gift Aid	3,024	1,929
The Robertson Trust	15,000	15,000
South Lanarkshire Council - EK 75th Anniversary grant	1,800	-
Arnold Clark Community Fund	1,000	1,000
South Lanarkshire Carers Network	-	7,001
Bank of Scotland Foundation	-	2,000
McCarthy Stone Fund	500	-
	<u>49,241</u>	<u>37,427</u>

4 Income from charitable activities

	2023 £	2022 £
Care payments	67,425	30,192
Performance related grants	-	26,757
Transport Scotland Network Support Grant	3,189	3,908
	<u>70,614</u>	<u>60,857</u>
Performance related grants		
Coronavirus Job Retention Scheme	-	26,757
	<u>-</u>	<u>26,757</u>

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising events	19,891	13,501
Advertising income	497	-
Other trading activities	20,388	13,501

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	8	1

7 Cost of charitable activities

	2023 £	2022 £
Staff costs	110,797	96,763
Depreciation and impairment	5,190	8,898
Premises costs	6,029	5,003
Running costs	20,657	15,198
Motor and travel costs	5,347	4,249
Governance costs (Independent Examination)	3,378	3,174
	151,398	133,285
	151,398	133,285
Analysis by fund		
Unrestricted funds - general	146,208	124,387
Unrestricted funds - designated	5,190	8,898
	151,398	133,285

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 16.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Full Time	2	2
Part Time	5	7
	<u>7</u>	<u>9</u>

Employment costs

	2023 £	2022 £
Wages and salaries	107,174	93,445
Social security costs	1,749	1,808
Other pension costs	1,874	1,510
	<u>110,797</u>	<u>96,763</u>

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions, was £35,019 (2022 - £33,834).

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

10 Net income/(expenditure) for the year

	2023 £	2022 £
Net income/(expenditure) for the year is stated after charging:		
Independent Examiner's remuneration	3,174	3,018
Depreciation of owned tangible fixed assets	5,190	8,898
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 2023

11 Tangible fixed assets

	Plant and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2022	340	35,592	35,932
At 31 March 2023	340	35,592	35,932
Depreciation and impairment			
At 1 April 2022	340	30,402	30,742
Depreciation charged in the year	-	5,190	5,190
At 31 March 2023	340	35,592	35,932
Carrying amount			
At 31 March 2023	-	-	-
At 31 March 2022	-	5,190	5,190

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	7,921	4,453
Other debtors	10,026	6,135
Prepayments and accrued income	110	124
	18,057	10,712

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	5,461	4,773

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 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 2021	Expenditure	Balance at 1 April 2022	Expenditure	Balance at 31 March 2023
	£	£	£	£	£
Assets Fund	14,088	(8,898)	5,190	(5,190)	-
	<u>14,088</u>	<u>(8,898)</u>	<u>5,190</u>	<u>(5,190)</u>	<u>-</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.

15 Analysis of net assets between funds

	Unrestricted funds 2023	Designated funds 2023	Total 2023	Unrestricted funds 2022	Designated funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	-	-	-	-	5,190	5,190
Current assets/(liabilities)	57,561	-	57,561	63,518	-	63,518
	<u>57,561</u>	<u>-</u>	<u>57,561</u>	<u>63,518</u>	<u>5,190</u>	<u>68,708</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

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:

	2023 £	2022 £
Within one year	418	418
Between two and five years	133	551
	<u>551</u>	<u>969</u>

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 2023

	2023		2022	
	£	£	£	£
<u>Income</u>				
UF Donations and gifts	49,241		37,427	
UF Donated goods, facilities and services	-		2,000	
		49,241		39,427
<u>Income from charitable activities</u>				
UF Care Payments	67,425		30,192	
UF Charitable income 1 - performance related grants	-		26,757	
UF Other (including Department of Transport Fuel Tax Grant)	3,189		3,908	
		70,614		60,857
<u>Income from trading activities</u>				
UF Fundraising	19,891		13,501	
UF Trading activity income - other	497		-	
		20,388		13,501
<u>Investment income</u>				
UF Other interest receivable operating	8		1	
		8		1
Total income		140,251		113,786
Total expenditure		(151,398)		(133,285)
Net deficit for the year		(11,147)		(19,499)

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

		2023	2022
	£	£	£
<u>Charitable activities</u>			
<u>Staff costs</u>			
Wages and salaries	107,174		93,445
Social security costs	1,749		1,808
Staff pension costs	1,874		1,510
		110,797	96,763
<u>Depreciation</u>			
Depreciation	5,190		8,898
		5,190	8,898
<u>Premises costs</u>			
Rates	554		465
Heat and light	2,066		1,720
Insurance	1,581		740
Cleaning	1,828		2,078
		6,029	5,003
<u>Running costs</u>			
Printing, postage and stationery	1,759		1,441
Telephone	1,299		1,088
Training costs	110		-
Advertising and marketing	387		200
General expenses	745		259
Staff and volunteer expenses	105		188
Payroll services	962		978
Activities and outings	6,991		2,968
Food for Day Care Centre	5,553		2,529
Operating Lease	418		418
Memberships	1,938		2,263
Repairs and maintenance	390		866
Website	-		2,000
		20,657	15,198
<u>Motor and travel costs</u>			
Motor expenses	5,347		4,249
		5,347	4,249
<u>Governance costs</u>			
Independent examination fees	3,378		3,174
		3,378	3,174
Total charitable activities expenditure		151,398	133,285
Total resources expended		151,398	133,285