

East Kilbride & District

DEMENTIA CARERS GROUP

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

2024 ANNUAL REPORT & ACCOUNTS



East Kilbride & District

DEMENTIA CARERS GROUP

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

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Company No: SC377236

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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 2024

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 LLP 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 2024

The Directors present their annual report and financial statements for the year ended 31 March 2024.

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. We are a registered charity, not for profit.

We receive NO financial support from the Government or Local Authority.

We rely on Donations and Fundraising to survive, and to continue providing over 13,000 hours of daycare each year; support to carers; and information services to the public.

This coming year, we need to raise £75,000

Our Management Committee and Directors are all unpaid volunteers who do not receive any financial remuneration whatsoever. They do not even claim expenses.

We do NOT pay fundraising managers or fundraisers to work on our behalf 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.

Your support truly makes a difference.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 £12.00.

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 who provide first class care and support on a daily basis. Our Group Co-ordinator **Brian** celebrated **30 years of service** in July. Our fabulous cook/housekeeper **Irene** celebrated **10 years** of faithful service in April 2024. Our core team of 7 staff between them have over **86 years of service**, ranging from 2 years to 30 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 two volunteer administrators. 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?**

ADVERTISING OPPORTUNITY

Our bus tours East Kilbride at least twice-daily Mon-Sat inclusive. It also goes on over 300 trips and outings per annum, travelling around 20,000 miles p.a. and into streets where advertising is difficult to reach. We have spaces available for advertising. This is an economical way of advertising and supporting charity at the same time. Contact us now for further details.

WEBSITE and SOCIAL MEDIA

In 2022, 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.

We also have active pages on Social Media where we have over 1,750 followers on Facebook and Instagram. Our sincere thanks to volunteer Jennifer Connolly for all her hard work in keeping this important medium up to date, fresh and relevant.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 ran until the end of October 2023 and we are indebted to them.

YPI

In March 2024, the team of Ashton, Grace, Heather, Niamh and Sami represented us in Duncanrig Secondary Schools YPI (Youth Philanthropy Initiative). There were 7 charities represented in the final where every single presentation was passionate and professional. The judges said that the decision had been incredibly difficult but that after much deliberation, they announced the winning team as the one representing EK Dementia Carers Group, gaining us an incredible and invaluable £3,000. We are so grateful and so proud of the team. Thank you Ashton, Grace, Heather, Niamh and Sami. Thank you Duncanrig Secondary School. Thank you **YPI Scotland**.

As a direct result of our regular participation in the Youth Philanthropy Initiative in recent years, we have had visits to our centre and support by students of St Andrew's and St Bride's High School, Duncanrig Secondary School, Calderglen High School (all East Kilbride) and Uddingston Grammar.

The financial gain aside, there have been so many blessings and benefits through our participation. We were visited by many pupils throughout the initiatives; each and every one a credit to their school. Cross-generational interaction is something that we are passionate about, and thanks to YPI Scotland we have been able to encourage this on a regular basis.

CELEBRITY SUPPORT

Comedian **Susie McCabe** hosted a comedy night in our aid in October 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. This was her fourth Comedy Night in our aid, raising a fantastic total of over £8,000 for our charity in the process. Susie is a top celebrity and a wonderful human being.

Martin John Cox is regarded as one of the finest Elton John tributes around having starred in ITVs Starstruck and is much in demand at festivals across Europe. **Gaz Jenkins** has been the number 1 Billy Joel tribute in the UK for the last decade, where he packs theatres out across the UK, Ireland and Australia. Following a sell-out month long tour of Australia where they played to packed theatres every night, in February 2024 the Georgian Hotel Coatbridge hosted an outstanding tribute show featuring the songs of Elton John & Billy Joel... The Piano Men., with all profits from the sold-out show being donated to EK Dementia Carers Group.

Dementia Awareness Week in June 2024 was marked by our annual swing band night with the award winning band **That Swing Sensation**. This event at the Ballerup Hall sold out in no time at all as people showed a great appetite to support our fundraising whilst having fun in the process. The night raised a fantastic £1,500 for our charity and was enjoyed by all 200 people who attended.

Celebrity TV Chef **Tony Singh MBE** has been a regular supporter of our charity ever since he first visited us in 2015 as part of the STV Finding Scotland's Real Heroes award. He is happy to remain behind the scenes and never seeks praise nor publicity. This year he also introduced us to the **Marloe Watch Company** which is also providing support and publicity to us. We are truly indebted to them both.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

COMMUNITY SUPPORT

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:

1st Class Credit Union; Beaverbrooks EK; Boogie Box Jive; Café Rico; Calderwood Baptist Church Ladies; Donna Liddiard for her Bonus Ball; Dunlop Dairy; East Kilbride Bowling Club; East Kilbride Community Fire Station; EK Credit Union; East Kilbride Golf Club; East Kilbride Rotary Club; EK Service Centre; East Kilbride URC; EKYC; Fresh & Press in Calderwood; Good Companions of Claremont; Greenhills Library Crafters; Greenhills Parish Women's Fellowship; Jennifer Connolly and Starlight Dance; John Wright Sports Centre; Kris McSherry of Funktional Fitness; Legion Scotland EK; Liz Craig, Carole Richards and Ina Dalglish; McCandlish Butchers; Moncreiff Parish Church Women's Guild; NAFD Funeralcare; Our Lady of Lourdes; Real Care; Red Deer Country Dance Group; Ruth Moore and Family for Fundraising and Christmas Lights; Saints & Sinners; St Andrews Methodist Church Ladies; Slater Menswear; Slimming World; SVdP in St Brides; Tesco St Leonards; The Bakery, Greenhills; Tunnocks; U3A Craft Group; Uddingston Grammar School; The Village Centre; Westwood Parish Church; William Grant & Sons; The Willow Club; Wok Inn Chinese Calderwood.

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: MS, IB, MA JC, MW, PA-S, MS, MD, JR, CF, ES, WM, NP and BC.*

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-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.

STANDING ORDERS

Our Did you know that you can support the work of the EK Dementia Carers Group by regular standing order? Support by standing order, regardless of the amount, is invaluable to us as it is guaranteed income that allows us to plan ahead with our care provision. Can you help?

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. Your support will truly make a difference.

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 2023 and March 2024, we had NO serious adverse events requiring action under our Duty of Candour.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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”.

Financial review

Per the Statement of Financial Activities on page 8, the charity reported Net expenditure (i.e. a Surplus) for the year of £12,749 (2023- Deficit £11,147) and total Unrestricted Funds of £70,310 at 31 March 2024 (2023 - £57,561).

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 approximately £75,000. At 31 March 2024, the charity's Unrestricted Funds per the General Fund on page 8 amounted to £70,310 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.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner

The Directors recommend that Allison Devine, C.A., a Partner in Alexander Sloan LLP, 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: 30/9/2024
.....

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 2024, which are set out on pages 8 to 20.

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 LLP
Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

Dated: 30/9/2024

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	41,576	-	41,576	49,241
Income from charitable activities	4	80,909	800	81,709	70,614
Other trading activities	5	39,463	-	39,463	20,388
Investments	6	27	-	27	8
Total income		161,975	800	162,775	140,251
<u>Expenditure on:</u>					
Raising funds	7	1,200	-	1,200	-
Cost of charitable activities	8	148,026	800	148,826	151,398
Total expenditure		149,226	800	150,026	151,398
Net income/(expenditure) for the year		12,749	-	12,749	(11,147)
Fund balances at 1 April 2023		57,561	-	57,561	68,708
Fund balances at 31 March 2024		70,310	-	70,310	57,561

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

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 20 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 2024

Prior financial year

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

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

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 20 form an integral part of these financial statements.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	14	25,766		18,057	
Cash at bank and in hand		50,464		44,965	
		<u>76,230</u>		<u>63,022</u>	
Creditors: amounts falling due within one year	15	(5,920)		(5,461)	
Net current assets			70,310		57,561
Income funds					
Unrestricted funds			70,310		57,561
			<u>70,310</u>		<u>57,561</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 2024.

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.

The financial statements were approved by the Directors on 30/9/2024

Archie Buchanan

Archie Buchanan
Director

Susan Bennie

Susan Bennie
Director

Company Registration No. SC377236

The notes on pages 11 to 20 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 2024

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 or grantors 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 2024

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 2024

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 the statement of financial activities.

1.7 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.

1.8 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.9 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.

1.10 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.

3 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Donations and gifts	40,576	49,241
Legacies receivable	1,000	-
	<u>41,576</u>	<u>49,241</u>
Donations and gifts		
Donations	27,350	27,917
Gift aid on donations (including GASDS)	7,722	3,024
The Robertson Trust	-	15,000
South Lanarkshire Council - EK 75th Anniversary grant	-	1,800
Arnold Clark Community Fund	-	1,000
McCarthy Stone Fund	-	500
The Wood Foundation (YPI)	3,000	-
Coop community fund	2,504	-
	<u>40,576</u>	<u>49,241</u>

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	2024 £	2023 £
Care payments	77,985	67,425
Performance related grants	800	-
Transport Scotland Network Support Grant	2,924	3,189
	<u>81,709</u>	<u>70,614</u>
Analysis by fund		
Unrestricted funds - general	80,909	70,614
Restricted funds	800	-
	<u>81,709</u>	<u>70,614</u>
Performance related grants		
Memory Cafe	800	-
	<u>800</u>	<u>-</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	39,263	19,891
Advertising income	200	497
	<u>39,463</u>	<u>20,388</u>
Other trading activities	<u>39,463</u>	<u>20,388</u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	27	8
	<u>27</u>	<u>8</u>

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	1,200	-
	<u>1,200</u>	<u>-</u>

8 Cost of charitable activities

	2024 £	2023 £
Staff costs	111,266	110,797
Depreciation and impairment	-	5,190
Premises costs	6,582	6,029
Running costs	20,947	20,657
Motor and travel costs	6,357	5,347
Governance costs (Independent Examination)	3,674	3,378
	<u>148,826</u>	<u>151,398</u>
	<u>148,826</u>	<u>151,398</u>
Analysis by fund		
Unrestricted funds - general	148,026	146,208
Unrestricted funds - designated	-	5,190
Restricted funds	800	-
	<u>148,826</u>	<u>151,398</u>

9 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 10.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Full Time	2	2
Part Time	5	5
	<u>7</u>	<u>7</u>

Employment costs

	2024 £	2023 £
Wages and salaries	107,375	107,174
Social security costs	2,044	1,749
Other pension costs	1,847	1,874
	<u>111,266</u>	<u>110,797</u>

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions, was £35,576 (2023 - £35,019).

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

11 Net income/(expenditure) for the year

	2024 £	2023 £
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
Operating lease charge	370	360
	<u>3,544</u>	<u>8,568</u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets

	Plant and Motor vehicles equipment		Total
	£	£	£
Cost			
At 1 April 2023	340	35,592	35,932
At 31 March 2024	340	35,592	35,932
Depreciation and impairment			
At 1 April 2023	340	35,592	35,932
At 31 March 2024	340	35,592	35,932
Carrying amount			
At 31 March 2024	-	-	-

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	7,313	7,921
Other debtors	18,117	10,026
Prepayments and accrued income	336	110
	25,766	18,057

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	5,920	5,461

16 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,847	1,874

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Memory Cafe	-	800	(800)	-

Purposes of Restricted Funds

McCarthy Stone

Represents funding received from The McCarthy Stone Foundation to contribute to the cost of running the Memory Cafe for one year.

18 Unrestricted funds - designated

These are the designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

Previous year:	At 1 April 2022 £	Resources expended £	At 31 March 2023 £
Assets fund	5,190	(5,190)	-

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.

19 Unrestricted funds

These are the unrestricted funds to the charity

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	57,561	161,975	(149,226)	70,310

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	63,518	140,251	(146,208)	57,561

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

21 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:

	2024	2023
	£	£
Within one year	325	418
Between two and five years	-	133
	325	551

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 2024

		2024		2023
	£	£	£	£
<u>Income</u>				
UF Donations and gifts	40,576		49,241	
UF Legacies	1,000		-	
		41,576		49,241
<u>Income from charitable activities</u>				
UF Care Payments	77,985		67,425	
RF Charitable income 1 - performance related grants	800		-	
UF Other (including Department of Transport Fuel Tax Grant)	2,924		3,189	
		81,709		70,614
<u>Income from trading activities</u>				
UF Fundraising	39,263		19,891	
UF Trading activity income - other	200		497	
		39,463		20,388
<u>Investment income</u>				
UF Other interest receivable operating	27		8	
		27		8
Total income		162,775		140,251
Total expenditure		(150,026)		(151,398)
Net surplus/(deficit) for the year		12,749		(11,147)

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

		2024		2023
	£	£	£	£
Raising funds				
UF Other fundraising costs	1,200		-	
Total raising funds expenditure		1,200		-
<u>Charitable activities</u>				
<u>Staff costs</u>				
Wages and salaries	107,375		107,174	
Social security costs	2,044		1,749	
Staff pension costs	1,847		1,874	
		111,266		110,797
<u>Depreciation</u>				
Depreciation	-		5,190	
		-		5,190
<u>Premises costs</u>				
Rates	608		554	
Heat and light	2,574		2,066	
Insurance	1,700		1,581	
Cleaning	1,700		1,828	
		6,582		6,029
<u>Running costs</u>				
Printing, postage and stationery	1,147		1,759	
Telephone	1,410		1,299	
Training costs	-		110	
Advertising and marketing	100		387	
General expenses	819		745	
Staff and volunteer exenses	188		105	
Payroll services	981		962	
Activities and outings	5,985		6,991	
Food for Day Care Centre	5,729		5,553	
Operating Lease	418		418	
Memberships	2,879		1,938	
Repairs and maintenance	1,291		390	
		20,947		20,657
<u>Motor and travel costs</u>				
Motor expenses	6,357		5,347	
		6,357		5,347
<u>Governance costs</u>				
Independent examination fees	3,674		3,378	
		3,674		3,378
Total charitable activities expenditure		148,826		151,398

EAST KILBRIDE & DISTRICT DEMENTIA CARERS GROUP

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
£	£	£
Total resources expended	150,026	151,398