

REGISTERED COMPANY NUMBER: SCO157235 (Scotland)  
REGISTERED CHARITY NUMBER: SCO 024898

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2015  
for  
North Edinburgh Dementia Care

North Edinburgh Dementia Care

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for the Year Ended 31 March 2015

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## North Edinburgh Dementia Care

### Report of the Trustees for the Year Ended 31 March 2015

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

SCO157235 (Scotland)

##### **Registered Charity number**

SCO 024898

##### **Registered office**

Seagrove Centre  
13 Fleming Place  
Edinburgh  
EH7 6GY

##### **Trustees**

S Fletcher	- resigned 30.9.14
K Crichton	
I Neil	
N Hicks	
F Mukahadzi	- resigned 30.9.14
S McAllister	- resigned 27.9.14
D Armstrong	
C Tomassi	- appointed 15.4.14
R Crombie	
R O'Donnell	- appointed 26.11.14
J Heslin	- appointed 25.11.14
A Chalmers	- appointed 20.3.15

##### **Company Secretary**

I Neil

##### **Independent examiner**

John W Kennedy CA  
Cowan & Partners Limited  
60 Constitution Street  
Edinburgh  
EH6 6RR

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

All posts for the Board of Trustees will be advertised publicly. The chairman and a trustee will interview the potential trustees and any appointment will be made with the consensus of all trustees. The chairman and Vice-Chairman will carry out the induction and training.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

North Edinburgh Dementia Care service provision aims to underpin three of The City of Edinburgh's Councils key outcomes of:

Older people have improved health and well-being  
Edinburgh carers are supported and  
Mental Health and well-being is improved.

Report of the Trustees  
for the Year Ended 31 March 2015

**ACHIEVEMENT AND PERFORMANCE**

We review our aims, objectives, business plan and activities each year. This review looks at what we achieved and the outcome of our work in the previous year. The review looks at the success of each key and the benefits they have brought to the groups of people who use our service. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes.

**FINANCIAL REVIEW**  
**BACKGROUND**

We provide 108 day care places 51 weeks of the year to a range of clients diagnosed with dementia. General day care receipts increased in the year by £4,650 as a result of offering current and new members adhoc days to increase our daily occupancy. The City of Edinburgh block contract payment remained the same as the previous year. Fundraising and Donations were slightly reduced from the previous. We were successful in obtaining a grant from The Big Lottery Fund to carry out a feasibility study which is now complete. Leith Benevolent Association also provided funding to support our chiropody service. Sainsbury's Meadowbank Edinburgh chose us as their charity partner for the year which ended in May 2015, we participated in a couple of bag packing events and are extremely grateful to Sainsbury's staff and customers for their support. We gratefully acknowledge the assistance of the City of Edinburgh Council for their continued financial support.

The decrease in Wages and salaries reflect a more stable staff complement and the employment of a modern apprentice. It is important to note the excellent work carried out by all the staff and volunteers. All other expenditure was well controlled, the increase in volunteer expenses is due to the number of current volunteers that we have in post supporting our service. Our surplus for the year rose to £17,380 compared to £8,953 the previous year.

**RESERVES POLICY**

The Charity's board committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or liquid assets held by the charity should match 3 months of expenditure. Budgeted expenditure for year ending 31st March 2015 was around £301,237 and therefore the target was around £80,000 in general funds. These reserves are needed to meet the working capital requirements of the charity and the board committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in income for three months. The present level of reserves available to the charity is £50,477 and therefore falls significantly short of the target level although an improvement on the previous year. Although there is no immediate need to achieve the policy the prudent strategy is to continue to build reserves through planned operating surpluses. The board committee is well aware that it is unlikely that the target can be reached in less than three years but in these straitened economic times the target represents a meaningful ambition. In the short term the board committee has considered the extent to which existing activities and expenditure could be curtailed without a detrimental effect on the service provided. The board committee recognises the impact on clients if the centre was financially constrained from trading and so is committed to taking all necessary steps to maintain its operation.

**FUTURE DEVELOPMENTS**

The charity plans to continue and enhance the activities outlined above in the forthcoming years subject to satisfactory funding level arrangements. Fundraising activities are actively considered to support the expansion of the service to increase the benefits to the members. Plans are also being discussed and developed to look at expanding the service provision in line with other providers of similar services. A feasibility study has been carried out to explore the option of Seagrove providing respite flats. Negotiations are currently taking place with Hillcrest Housing Association who have plans to build on the site opposite our current location on this project.

Our proposals to extend our current building to add on a conservatory to the rear of the centre have been agreed by Dunedin Canmore Housing Association (landlord) and the Trustees. The plans have been drawn up and planning permission has been applied for. This additional space will allow us to either offer a new service to Early Onset or BME client group.

The chiropody service continues to thrive and is once again being supported by Leith Benevolent Association. This valuable in house service led to us being runners up in the Scottish Dementia Awards 2013.

We are currently working with Specsavers who have agreed to carry out eye sight tests for all service users. We are also exploring the option of them carrying out hearing tests. Continue to offer an in house well-person clinic for members.

The support given to us by Volunteers has benefited our organisation in many ways, including:

Enabling the service to publicly demonstrate our organisation's commitment to volunteering and effective volunteer management

In addition our volunteers' gain experience increased motivation and skills from supporting the service

Encouraging more people to volunteer with us

Enhancing our reputation in the local community and with funders

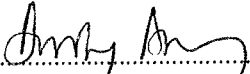
Help support our service delivery which subsequently benefits our members who use the service.

North Edinburgh Dementia Care

Report of the Trustees  
for the Year Ended 31 March 2015

We look forward to further developing the availability and recruitment of volunteers without whom the centre would function with less benefit to our members. Though any future development plans are at present in their early planning stage, the board committee are reviewing various options to provide further and wider services to dementia patients.

Approved by order of the board of trustees on 1 July 2015 and signed on its behalf by:

  
.....  
D Armstrong - Trustee

Independent Examiner's Report to the Trustees of  
North Edinburgh Dementia Care

I report on the accounts for the year ended 31 March 2015 set out on pages five to eleven.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts.

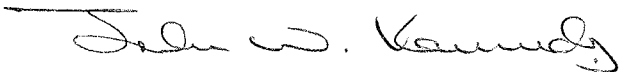
**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



John W Kennedy CA  
Cowan & Partners Limited  
60 Constitution Street  
Edinburgh  
EH6 6RR

Date: 1 July 2015

North Edinburgh Dementia Care

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2015

	Notes	Unrestricted funds £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
<b>INCOMING RESOURCES</b>					
Incoming resources from charitable activities					
Charitable		305,459	13,158	318,617	320,101
<b>RESOURCES EXPENDED</b>					
Charitable activities	2				
Charitable		287,208	12,512	299,720	309,982
Governance costs	3	<u>1,517</u>	<u>-</u>	<u>1,517</u>	<u>1,166</u>
<b>Total resources expended</b>		<u>288,725</u>	<u>12,512</u>	<u>301,237</u>	<u>311,148</u>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>					
		16,734	646	17,380	8,953
Gross transfers between funds	10	<u>(14)</u>	<u>14</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources		16,720	660	17,380	8,953
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>29,770</u>	<u>3,327</u>	<u>33,097</u>	<u>24,144</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>46,490</u></u>	<u><u>3,987</u></u>	<u><u>50,477</u></u>	<u><u>33,097</u></u>

The notes form part of these financial statements

North Edinburgh Dementia Care

Balance Sheet  
At 31 March 2015

	Not es	Unrestricted funds £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	6,631	1,827	8,458	8,842
<b>CURRENT ASSETS</b>					
Debtors	8	28,310	2,160	30,470	27,185
Cash at bank and in hand		<u>25,442</u>	<u>-</u>	<u>25,442</u>	<u>12,962</u>
		53,752	2,160	55,912	40,147
<b>CREDITORS</b>					
Amounts falling due within one year	9	(13,893)	-	(13,893)	(15,892)
		<u>39,859</u>	<u>2,160</u>	<u>42,019</u>	<u>24,255</u>
<b>NET CURRENT ASSETS</b>					
		46,490	3,987	50,477	33,097
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>46,490</u>	<u>3,987</u>	<u>50,477</u>	<u>33,097</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>	10				
Unrestricted funds				46,490	29,770
Restricted funds				<u>3,987</u>	<u>3,327</u>
<b>TOTAL FUNDS</b>				<u>50,477</u>	<u>33,097</u>

The notes form part of these financial statements



The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

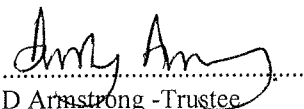
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 1 July 2015 and were signed on its behalf by:

  
.....  
D Armstrong - Trustee

## 1. ACCOUNTING POLICIES

### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

- Fixtures & Fittings                      25% Reducing Balance

The cost of the assets shown in the accounts represents donated assets and is based on a quotation provided by the donor.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Charitable	<u>299,720</u>	<u>299,720</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2015

**3. GOVERNANCE COSTS**

	31.3.15	31.3.14
	£	£
Accountancy	1,221	1,166
Disclosure Scotland fees	<u>296</u>	<u>-</u>
	<u>1,517</u>	<u>1,166</u>

**4. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	31.3.15	31.3.14
	£	£
Depreciation - owned assets	2,821	2,947
Other operating leases	<u>30,577</u>	<u>30,752</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2015 nor for the year ended 31 March 2014.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2015 nor for the year ended 31 March 2014.

**6. STAFF COSTS**

	31.3.15	31.3.14
	£	£
Wages and salaries	146,323	151,187
Social security costs	4,948	7,180
Other pension costs	<u>18,902</u>	<u>19,784</u>
	<u>170,173</u>	<u>178,151</u>

The average monthly number of employees during the year was as follows:

	31.3.15	31.3.14
	<u>12</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2015

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2014	-	25,342	-	25,342
Additions	<u>1,014</u>	<u>1,024</u>	<u>399</u>	<u>2,437</u>
At 31 March 2015	<u>1,014</u>	<u>26,366</u>	<u>399</u>	<u>27,779</u>
<b>DEPRECIATION</b>				
At 1 April 2014	-	16,500	-	16,500
Charge for year	<u>254</u>	<u>2,467</u>	<u>100</u>	<u>2,821</u>
At 31 March 2015	<u>254</u>	<u>18,967</u>	<u>100</u>	<u>19,321</u>
<b>NET BOOK VALUE</b>				
At 31 March 2015	<u>760</u>	<u>7,399</u>	<u>299</u>	<u>8,458</u>
At 31 March 2014	<u>-</u>	<u>8,842</u>	<u>-</u>	<u>8,842</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.15 £	31.3.14 £
Other debtors	<u>30,470</u>	<u>27,185</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.15 £	31.3.14 £
Taxation and social security	2,868	2,790
Other creditors	<u>11,025</u>	<u>13,102</u>
	<u>13,893</u>	<u>15,892</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2015

10. MOVEMENT IN FUNDS

	At 1.4.14 £	Net movement in funds £	Transfers between funds £	At 31.3.15 £
<b>Unrestricted funds</b>				
General fund	22,811	18,474	(14)	41,271
Donated assets	<u>6,959</u>	<u>(1,740)</u>	-	<u>5,219</u>
	29,770	16,734	(14)	46,490
<b>Restricted funds</b>				
Equipment	3,327	(2,260)	-	1,067
Defibrillator	-	746	14	760
Podiatry programme	<u>-</u>	<u>2,160</u>	-	<u>2,160</u>
	3,327	646	14	3,987
	<u>33,097</u>	<u>17,380</u>	<u>-</u>	<u>50,477</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	305,459	(286,985)	18,474
Donated assets	-	(1,740)	(1,740)
	305,459	(288,725)	16,734
<b>Restricted funds</b>			
Equipment	-	(2,260)	(2,260)
Defibrillator	1,000	(254)	746
Snooker table	248	(248)	-
Podiatry programme	2,160	-	2,160
Big Lottery	<u>9,750</u>	<u>(9,750)</u>	-
	13,158	(12,512)	646
<b>TOTAL FUNDS</b>	<u>318,617</u>	<u>(301,237)</u>	<u>17,380</u>

The fixed asset fund represents the value of assets donated to the charity and will be reduced over time by the depreciation charged on those assets.

North Edinburgh Dementia Care

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2015

	31.3.15	31.3.14
	£	£
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from charitable activities</b>		
Day care income	41,897	37,247
Fundraising	4,259	5,281
Community Grants	10,998	4,868
CEC block contract	248,163	258,243
Donations	11,140	14,462
Leith Benevolent Fund	<u>2,160</u>	<u>-</u>
	<u>318,617</u>	<u>320,101</u>
<b>Total incoming resources</b>	318,617	320,101
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	146,323	151,187
Social security	4,948	7,180
Pensions	18,902	19,784
Rent	30,577	30,752
Rates and water	1,639	1,639
Insurance	1,205	1,161
Light and heat	3,492	3,435
Telephone & Internet	1,658	1,667
Postage and stationery	3,017	3,401
Life story work	-	649
Provisions & sundries	12,734	9,374
Lunch provisions	12,459	12,723
Training	2,061	3,058
Volunteer expenses	3,423	1,282
Payroll expenses	731	538
Hire of plant and Equipment	3,876	3,996
Outings	59	1,173
Repairs and renewals	6,794	12,966
Equipment purchased	-	8,191
Household and cleaning	2,070	738
Subscriptions	30	2,096
Transport	26,951	26,127
Professional fees	13,950	3,917
Plant and machinery	254	-
Fixtures and fittings	2,467	2,948
Computer equipment	<u>100</u>	<u>-</u>
	299,720	309,982
<b>Governance costs</b>		
Accountancy	1,221	1,166
Disclosure Scotland fees	<u>296</u>	<u>-</u>
	<u>1,517</u>	<u>1,166</u>
<b>Total resources expended</b>	301,237	311,148

This page does not form part of the statutory financial statements

North Edinburgh Dementia Care

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2015

	31.3.15	31.3.14
	£	£
<b>Net income</b>	<u>17,380</u>	<u>8,953</u>

This page does not form part of the statutory financial statements