

REGISTERED COMPANY NUMBER SCO 157235
REGISTERED CHARITY NUMBER SCO 024898

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2007
For
North Edinburgh Dementia Care



North Edinburgh Dementia Care

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for the Year Ended 31 March 2007

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North Edinburgh Dementia Care

Report of the Trustees for the Year Ended 31 March 2007

The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31 March 2007. 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

SC0157235

Registered Charity number

SCO 024898

Registered office

Seagrove Centre
Seafield Street
Edinburgh
EH6 7LG

Trustees

A McDiarmid
J Carson
G Shanley
A Fletcher
B Heron
S Fletcher
N Cocker
K Crichton
J MacLellan resigned 6 September 2006
F Grant appointed 6 September 2006

Company Secretary

J Carson resigned 24/11/06
F Grant appointed 24/11/06

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 1985.

Recruitment and appointment of new trustees

All posts for the Board of Trustees will be advertised publicly. The chairman and 2 trustees 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

Charitable Objectives

To Improve the quality of care given to people living with the disabilities of dementia
To provide appropriate day care facilities
To support carers of people living with the disabilities of dementia
To provide education and information to heighten public awareness

North Edinburgh Dementia Care

Report of the Trustees for the Year Ended 31 March 2007

OBJECTIVES AND ACTIVITIES

Significant activities

- To acquire funding and strive to train staff to SVQ 2/3 level in care
- To secure funding and work to 'best value' for Edinburgh City Council
- To consult with users of the service through yearly assessments and questionnaires

ACHIEVEMENT AND PERFORMANCE

Summary of the main achievements throughout the year are

- Secured funding from Edinburgh City Council
- Secured more appropriate building
- Secured funding to provide new build on Eastern General Hospital site from Edinburgh City Council
- We now provide care for moderate severe dementia

RESERVES POLICY

The charity's policy on reserves is to maintain sufficient funds to ensure the charity's is able to fulfil its charitable objectives. This year the charity incurred a deficit of £8,639, resulting in an overall deficit of £14,692 carried forward

The trustees have had a detailed review of the charity and have identified the following areas where costs will be saved

- We have dispensed of the Senior Day Care Leader post, saving £4,000 per annum
- We have amalgamated the North East and North West services to the same base, saving £11,500 per annum
- We have increased the day care subscriptions to members providing an additional income of £11,000 £13,000 per annum

This would result in a total saving of £26,500 £28,500 per annum

ON BEHALF OF THE BOARD.


Trustee

Date 31 August 2007

Report of the Accountants to the Trustees of
North Edinburgh Dementia Care

We report on the financial statements for the year ended 31 March 2007 set out on pages four to eight

Respective responsibilities of trustees and reporting accountants

As described on page five the charitable company's trustees are responsible for the preparation of the financial statements, and considers that the charitable company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

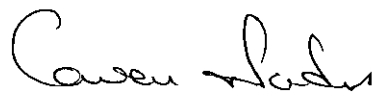
Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the financial statements with the accounting records kept by the charitable company, and making such limited enquires of the officers of the charitable company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

Opinion

In our opinion

- (a) the financial statements are in agreement with the accounting records kept by the charitable company under Section 221 of the Companies Act 1985,
- (b) having regard only to, and on the basis of, the information contained in those accounting records
 - (i) the financial statements have been drawn up in a manner consistent with the accounting requirements specified in Section 249C(6) of the Act, and
 - (ii) the charitable company satisfied the conditions for exemption from an audit of the financial statements for the year specified in Section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in Section 249B(1)



Cowan & Partners CA
60 Constitution Street
Leith
Edinburgh
EH6 6RR

Date 31 August 2007

North Edinburgh Dementia Care

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2007

	Notes	Unrestricted funds £	Restricted funds £	31 3 07 Total funds £	31 3 06 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		500		500	836
Grant income		210		210	46,034
Investment income	2	300		300	416
Incoming resources from charitable activities					
Grant income		202,425		202,425	151,304
Lunches		<u>21,490</u>		<u>21,490</u>	<u>22,138</u>
Total incoming resources		<u>224,925</u>		<u>224,925</u>	<u>220,728</u>
RESOURCES EXPENDED					
Charitable expenditure	3	231,688		231,688	212,657
Governance costs	4	<u>1,876</u>		<u>1,876</u>	<u>2,750</u>
Total resources expended		<u>233,564</u>		<u>233,564</u>	<u>215,407</u>
NET INCOMING/(OUTGOING) RESOURCES		(8,639)		(8,639)	5,321
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>(6,053)</u>		<u>(6,053)</u>	<u>(11,374)</u>
TOTAL FUNDS CARRIED FORWARD		<u>(14,692)</u>		<u>(14,692)</u>	<u>(6,053)</u>

The notes form part of these financial statements

North Edinburgh Dementia Care

Balance Sheet

At 31 March 2007

	Notes	31 3 07 Total funds £	31 3 06 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		8,924	248
CREDITORS			
Amounts falling due within one year	8	(23,616)	(6,301)
NET CURRENT ASSETS/(LIABILITIES)		<u>(14,692)</u>	<u>(6,053)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(14,692)	(6,053)
NET ASSETS/(LIABILITIES)		<u>(14,692)</u>	<u>(6,053)</u>
FUNDS	9		
Unrestricted funds		(14,692)	(6,053)
Restricted funds			
TOTAL FUNDS		<u>(14,692)</u>	<u>(6,053)</u>

The charitable company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2007

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2007 in accordance with Section 249B(2) of the Companies Act 1985

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 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 VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005)

The financial statements were approved by the Board of Trustees on 31 August 2007 and were signed on its behalf by


Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2005) 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

Going Concern

These accounts have been prepared on a going concern basis. The trustees have had a detailed review of the activities of the charity and have identified areas where costs could be saved, which should result in a surplus next year.

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

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term whichever is shorter

Rentals paid under operating leases are charged to the statement of financial activity on a straight line basis over the period of the lease

Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activity

2. INVESTMENT INCOME

	31 3 07	31 3 06
	£	£
Deposit account interest	<u>300</u>	<u>416</u>

Notes to the Financial Statements continued
for the Year Ended 31 March 2007

3. CHARITABLE EXPENDITURE

	31 3 07	31 3 06
	£	£
Staff costs	181,472	157,246
Lunch costs	4,395	5,502
Activity costs	536	1,278
Property costs	16,996	18,253
Travel	15,726	16,787
Other costs	12,563	13,591
	<u>231,688</u>	<u>212,657</u>

4. GOVERNANCE COSTS

	31 3 07	31 3 06
	£	£
Accountancy fee	987	940
Consultancy fee		420
Payroll expenses	889	1,390
	<u>1,876</u>	<u>2,750</u>

5 NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	31 3 07	31 3 06
	£	£
Other operating leases	<u>12,650</u>	<u>12,925</u>

6 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2007 nor for the year ended 31 March 2006

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2007 nor for the year ended 31 March 2006

7 STAFF COSTS

	31 3 07	31 3 06
	£	£
Wages and salaries	<u>181,472</u>	<u>157,246</u>

The average number of employees during the year was 13 (2006 13) There were no higher paid employees with emoluments above £60,000

North Edinburgh Dementia Care

Notes to the Financial Statements continued
for the Year Ended 31 March 2007

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 3 07	31 3 06
	£	£
Bank loans and overdrafts		5,361
Taxation and social security	15,476	
Other creditors	<u>8,140</u>	<u>940</u>
	<u>23,616</u>	<u>6,301</u>

9. MOVEMENT IN FUNDS

	At 1 4 06	Net movement in funds	At 31 3 07
	£	£	£
Unrestricted funds			
General fund	(6,053)	(8,639)	(14,692)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(6,053)</u>	<u>(8,639)</u>	<u>(14,692)</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	224,925	(233,564)	(8,639)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>224,925</u>	<u>(233,564)</u>	<u>(8,639)</u>