

CO. HOUSE

REGISTERED COMPANY NUMBER: SCO157235
REGISTERED CHARITY NUMBER: SCO 024898

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2010
for
North Edinburgh Dementia Care

TUESDAY



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COMPANIES HOUSE

North Edinburgh Dementia Care

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for the Year Ended 31 March 2010

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North Edinburgh Dementia Care

Report of the Trustees for the Year Ended 31 March 2010

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 2010. 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

Registered Charity number
SCO 024898

Registered office
Seagrove Centre
13 Fleming Place
Edinburgh
EH7 6GY

Trustees

A McDiarmid	
P Watson	
G Shanley	
A Fletcher	
B Heron	(resigned 23 October 2009)
S Fletcher	
N Cocker	
K Crichton	
F Grant	(resigned 5 March 2010)
M McNeill	(appointed 28 August 2009, resigned 31 March 2010)

Company Secretary

F Grant (resigned 5 March 2010)
A Fletcher (appointed 5 March 2010)

Independent Examiner

Cowan & Partners CA
60 Constitution Street
Leith
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 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.

North Edinburgh Dementia Care

Report of the Trustees for the Year Ended 31 March 2010

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.

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

Charitable activities

Summary of main achievements throughout the year:

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

FINANCIAL REVIEW

RESERVES POLICY

The charity's policy on reserves is to hold sufficient funds in reserve to ensure the charity's ability to fulfil its charitable objectives. This year the charity incurred a deficit of £946, resulting in an overall deficit of £2,397 carried forward.

This year we aim to reduce our total deficit to a surplus.

The charity has reviewed its aims on reserves and it will strive to create a reserve fund for contingency in the region of 3 months expenses.

EVENTS OCCURRING SINCE THE BALANCE SHEET

- North Edinburgh Dementia Care have successfully moved to 13 Fleming Place, Edinburgh, EH7 6GY effective from 13th May 2010.
- Secured funding from City of Edinburgh Council under a 5-year contract with a value of £222,193 per annum, with a review of the fee rate every 2 years during the length of the contract.
- Service provides 108 places per week, 51 weeks of the year.
- A review of the staffing structure was carried out and 2 posts made redundant.
- Review of the business plan, resulting in a new 5-year plan being devised.
- Proactive advertising for new board members.

STATEMENT OF TRUSTEES RESPONSIBILITIES

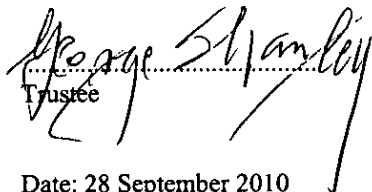
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution requires the trustees 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 charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. 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.

ON BEHALF OF THE BOARD:


Trustee

Date: 28 September 2010

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

I report on the accounts for the year ended 31 March 2010 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.

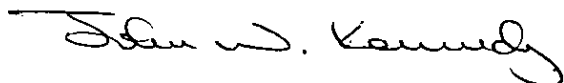
Independent examiner's statement

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

Date: 28 September 2010

North Edinburgh Dementia Care

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2010

	Notes	Unrestricted funds £	Restricted funds £	31.3.10 Total funds £	31.3.09 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Investment income	2	-	4	4	144
Incoming resources from charitable activities					
Charitable	3	<u>238,446</u>	<u>10,805</u>	<u>249,251</u>	<u>249,245</u>
Total incoming resources		238,446	10,809	249,255	249,389
RESOURCES EXPENDED					
Charitable activities					
Charitable	4	237,433	11,113	248,546	230,788
Governance costs					
	5	<u>1,655</u>	<u>-</u>	<u>1,655</u>	<u>1,234</u>
Total resources expended		239,088	11,113	250,201	232,022
NET INCOMING/(OUTGOING) RESOURCES					
		(642)	(304)	(946)	17,367
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>(1,755)</u>	<u>304</u>	<u>(1,451)</u>	<u>(18,818)</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>(2,397)</u></u>	<u><u>-</u></u>	<u><u>(2,397)</u></u>	<u><u>(1,451)</u></u>

The notes form part of these financial statements

North Edinburgh Dementia Care

Balance Sheet

At 31 March 2010

	Notes	Unrestricted funds £	Restricted funds £	31.3.10 Total funds £	31.3.09 Total funds £
CURRENT ASSETS					
Debtors	9	123	-	123	-
Cash at bank and in hand		<u>87</u>	<u>-</u>	<u>87</u>	<u>729</u>
		210	-	210	729
CREDITORS					
Amounts falling due within one year	10	<u>(2,607)</u>	<u>-</u>	<u>(2,607)</u>	<u>(2,180)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(2,397)</u>	<u>-</u>	<u>(2,397)</u>	<u>(1,451)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(2,397)</u>	<u>-</u>	<u>(2,397)</u>	<u>(1,451)</u>
NET ASSETS/(LIABILITIES)		<u>(2,397)</u>	<u>-</u>	<u>(2,397)</u>	<u>(1,451)</u>
FUNDS	11				
Unrestricted funds				(2,397)	(1,755)
Restricted funds				<u>-</u>	<u>304</u>
TOTAL FUNDS				<u>(2,397)</u>	<u>(1,451)</u>

The notes form part of these financial statements

North Edinburgh Dementia Care

Balance Sheet - continued

At 31 March 2010

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2010.

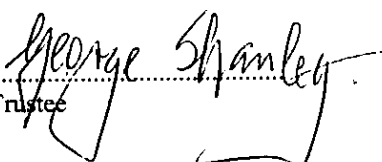
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2010 in accordance with Section 476 of the Companies Act 2006.

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 28 September 2010 and were signed on its behalf by:


.....
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.

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 identified areas where costs could be saved. While the charity has incurred a small deficit this year, it is hoped that with the continued attention to cost cutting, a surplus could be achieved 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.

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

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 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. INVESTMENT INCOME

	31.3.10	31.3.09
	£	£
Deposit account interest	<u>4</u>	<u>144</u>

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	31.3.10	31.3.09
	£	£
Day care income	34,925	39,454
Grant income	205,088	203,777
Donations	1,281	3,515
Other income	<u>7,957</u>	<u>2,499</u>
	<u>249,251</u>	<u>249,245</u>

4. CHARITABLE ACTIVITIES COSTS

	31.3.10	31.3.09
	£	£
Staff costs	187,433	173,710
Lunch costs	6,163	5,193
Activity costs	12	252
Property costs	17,118	17,415
Travel	16,701	14,192
Other costs	<u>21,119</u>	<u>20,026</u>
	<u>248,546</u>	<u>230,788</u>

5. GOVERNANCE COSTS

	31.3.10	31.3.09
	£	£
Accountancy	1,012	1,234
Disclosure Scotland fees	<u>643</u>	<u>-</u>
	<u>1,655</u>	<u>1,234</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2010

6. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.10	31.3.09
	£	£
Other operating leases	<u>16,000</u>	<u>16,000</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2010 nor for the year ended 31 March 2009.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2010 nor for the year ended 31 March 2009.

8. STAFF COSTS

	31.3.10	31.3.09
	£	£
Wages and salaries	147,211	140,922
Social security costs	17,449	10,351
Other pension costs	<u>22,773</u>	<u>22,437</u>
	<u>187,433</u>	<u>173,710</u>

The average number of employees during the year was 11 (2009: 10). There were no higher paid employees with emoluments above £60,000.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.10	31.3.09
	£	£
Other debtors	<u>123</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.10	31.3.09
	£	£
Bank loans and overdrafts	1,187	-
Taxation and social security	100	-
Other creditors	<u>1,320</u>	<u>2,180</u>
	<u>2,607</u>	<u>2,180</u>

11. MOVEMENT IN FUNDS

	At 1.4.09 £	Net movement in funds £	At 31.3.10 £
Unrestricted funds			
General fund	(1,755)	(642)	(2,397)
Restricted funds			
Restricted	304	(304)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(1,451)</u>	<u>(946)</u>	<u>(2,397)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	238,446	(239,088)	(642)
Restricted funds			
Restricted	10,809	(11,113)	(304)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>249,255</u>	<u>(250,201)</u>	<u>(946)</u>

The purpose of the Restricted Funds was day care provision for the Saturday Break. This ceased with effect from 31 March 2010.