

**Disabled and Carers Information
Centre Association
(A company limited by guarantee)**

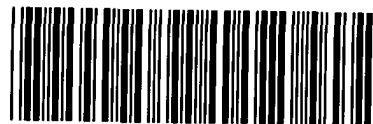
**Directors' report and financial statements
for the year ended 31 March 2016**

Company number SC160754

Scottish Charity number SC024115

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Disabled and Carers Information Centre Association
(A company limited by guarantee)

Contents

| | Page |
|--|-------------|
| Company information | I |
| Report of the Board | 2 - 6 |
| Statement of directors' responsibilities | 7 |
| Independent auditor's report | 8 - 9 |
| Income and expenditure account | 10 |
| Balance sheet | 11 |
| Statement of financial activities | 12 |
| Statement of cashflows | 13 |
| Notes to the financial statements | 14 - 29 |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Company information

| | | |
|------------------|------------------------|-------------|
| Directors | Mr Fraser Patrick | - Chairman |
| | Mr CF Scott Williamson | - Treasurer |
| | Mrs Yvonne Carling | |
| | Mr Pete Glen | |
| | Mr John Mitchell | |
| | Mrs Isabel Shearer | |
| | Mr Arnot Tippet | |

| | |
|--------------------------------|---------------------|
| Chief Executive Officer | Mrs Lucinda Godfrey |
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|--------------------------|---------------------|
| Company Secretary | Mrs Lucinda Godfrey |
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|-----------------|--------------------|
| Observer | Miss Alison Fannin |
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| Registered office and principal office | 132-134 Seagate Dundee DD1 2HB |
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|----------------|---|
| Auditor | Henderson Loggie Chartered Accountants The Vision Building 20 Greenmarket Dundee DD1 4QB |
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| | |
|----------------|--|
| Bankers | Bank of Scotland 2 West Marketgait Dundee DD1 1QN |
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| Company number | SC160754 |
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| Charity number | SC024115 |
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Disabled and Carers Information Centre Association

(A company limited by guarantee)

Report of the Board

The Board of Directors has pleasure in presenting its report and financial statements for the year ended 31 March 2016.

The company information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association of the company and the Statement of Recommended Practice - Accounting and Reporting by Charities.

Structure, governance and management

Disabled and Carers Information Centre Association provides support services for young carers, carers and disabled people. The organisation trades under the name of the Dundee Carers Centre. The Centre also works with statutory agencies and carers/service users to establish mechanisms for effective consultation and involvement and works collaboratively with voluntary and statutory bodies and carers/service users to develop and support new initiatives.

The Centre employs a CEO and Deputy CEO who were remunerated this year based on review of performance which included meetings with staff and stakeholders. The Board of Trustees decided on remuneration of these posts based on a number of factors which included a benchmarking exercise with other comparable posts in Carers Centres in Scotland.

Company status

The company is limited by guarantee under the Companies Act 1985 and is a recognised charity (Charity number SC024115). The liability of the members is limited to £1.

Permission has been granted by the Secretary of State for Trade & Industry for the word "Limited" to be omitted.

Organisation

The charity is managed by the Board of Directors which makes strategic and policy decisions. There is one standing committee: the Direct Payments Advisory Committee which is currently under review compliments the service provided for disabled clients of the charity.

Director induction and training

There is a formal induction process for Directors. All new Directors are provided with a copy of the Articles and Memorandum, detailed guidance in the roles and responsibilities of directors, and information about the organisation and its activities. New Directors are invited to meet with the CEO and the staff who provide information on the daily running of the services provided.

There is an annual development meeting at which Directors review the development plan and strategy of the organisation.

An informal skills audit helps identify gaps in expertise which may be filled through recruitment or specific training needs.

Staff

The Directors approve the overall strategy of the organisation and delegate the operational management, development and administration to the Chief Executive Officer, Mrs Lucinda Godfrey.

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Report of the Board (continued)

Other organisations

In pursuit of its charitable objectives, the charity works with disabled people, young carers, carers, other carer organisations, statutory, public, private and voluntary sectors.

Objectives and activities

The main objectives and activities are :

- to relieve and to advance, promote, encourage and assist in the relief or alleviation of all kinds of physical and mental infirmity, sickness, disablement or handicap, including mental illness with particular, but not exclusive, reference to carers and those persons for whom they are caring;
- to alleviate the conditions of life among people with disabilities and among those who are caring or who have cared for elderly, sick, disabled, handicapped or otherwise infirm persons at home and who are in necessitous circumstances and of dependents of carers being dependents who are themselves in necessitous circumstances and, for that purpose, to promote the material welfare of such carers and people with disabilities as aforesaid;
- to advance education concerning caring for the needs of people with disabilities among carers and the public.

In brief, we provide a range of information and support services to carers and disabled people. We also work with other organisations to set up and manage projects relating to our objects.

Risk Management

A risk assessment has been carried out in relation to the strategic, operational and financial risks which the charity faces and systems have been established to enable regular reports to be produced so that any necessary steps can be taken to manage these risks.

Risks identified in the year include loss of key staff and trustees, increase in policy and legislation for the groups we support, loss of funding and managing growth. These areas have all been mitigated for through an extensive period of review and strategic planning.

Achievements and performance

The Centre continued to work towards the aims as identified in the Strategic Plan whilst undertaking significant work over the year to develop the Strategic Plan 2016-20. Overall the Centre achieved beyond expectation and had a year of extensive activity to manage due to new legislation and policy and a 12 month programme for the organisations 25th Anniversary year. The Centre also undertook significant buildings work to create an accessible space for people who use the Centre's services, C Gate. With the recruitment of four Team Managers in the year this increase in activity was manageable and resulted in success. There were also challenges in the year including a substantial flood in the newly opened C Gate which delayed access for a further five months.

The aims for the year included:

Increase awareness of the Centre's services

The centre employed a marketing officer to increase the awareness and availability of short breaks and activities including the launch of the new Short Breaks Service and a new website.

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Report of the Board (continued)

The Centre also co-ordinated the first marketing campaign specifically for self-directed support which included promotional work and the production of a short film. The Centre continued to build on its social media profile and used the 25th Anniversary as an opportunity to undertake a number of awareness raising activities across the year including an Anniversary Ball.

Continue to develop services to meet identified need

Following undertaking research and a test of change the Centre received funding and established its Short Breaks Service using a brokerage approach to enable carers to design and plan their own short breaks. Following feedback from carers to identifying new ways for engagement we began a new piece of work called 'Caring Places' which seeks to;

'Explore new ways of engaging with carers to deepen understandings of their lives, their skills and strengths and their hopes. Our purpose is not to simply to produce better descriptions of their experience, but to start a process of dialogue between carers and people who work in services that shares their unique and specific insights and knowledge and contributes to service design and commissioning.'

The Centre also continued to provide a variety of supports to carers, young carers and disabled people which enabled people to achieve their outcomes.

Diversify income sources increasing long term sustainability

The Centre had set targets for community fundraising as part of the 25th Anniversary year that included a variety of activities and events which included a charity abseil, quizzes and a race night. This proved successful and a Community Fundraising Strategy is being developed to build on this success.

Maximise staff and volunteer potential to be the best that we can be

Following the creation of four new Team Manager posts the Centre embarked on the next stage of review which has involved a number of conversations between the Board of Trustees and the staff and volunteers. This gave the opportunity for feedback on the organisations performance and a review of the CEO and Depute. The staff felt that the Centre was a great place to work where there was flexibility and support in the workplace.

Work with partners to influence and implement strategy for carers and disabled people.

There has been significant activity in this area over the year specifically in the introduction of the new Carers Act 2016 and also through the integration of Health and Social Care. The Centre has ensured the staff, carers and their families have had the opportunity to be consulted and involved in the decisions locally that will impact on them.

The Centre continues to monitor activity in a number of ways including through personal outcomes achieved, output monitoring and collating feedback from the people who use the services as well as from stakeholders.

Financial Review

The Centre continues to receive funding through a range of funders with main sources being Dundee City Council, NHS Tayside, The Big Lottery and the Scottish Government. All of these funds have enabled the Centre to progress on specific objectives within the organisations Strategic Plan including short breaks, support for young adult carers, self-directed support and providing generic supports to carers and young carers.

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Report of the Board (continued)

Achievements and performance (continued)

Principal risks that have been identified include the external financial environment and austerity leading to substantial savings required by the public sector as well as managing the ongoing funding challenges that face all voluntary organisations. Through the Strategic planning process, it has been identified that advancement in social enterprise and community fundraising will enable the organisation to increase unrestricted income mitigating identified risks.

The movement for the year in unrestricted funds amounted to £16,532 and the movement for the year in restricted funds amounted to £(44,147). Unrestricted funds, as shown in the balance sheet at 31 March 2016, amounted to £177,508 and restricted funds amounted to £233,907, as detailed in note 15.

Reserves policy

The Board holds a designated reserve to meet the legal requirements of paying redundancy to staff should the organisation require to be wound up.

An additional variable unrestricted reserve is held to defray variations in the running costs. The company's reserve policy is reviewed from time to time.

Plans for the future

The organisation is going through an extensive period of review which is being driven by significant work that has been undertaken to prepare the Strategic Plan 2016-20. This included conversations with carers, disabled people and key stakeholders locally and nationally as well as involvement from our staff and volunteers.

As part of the planning process the Directors looked at external factors that could influence the direction of the plan including the new Carers Act 2016 and Health and Social Care integration. The directors also considered the current financial landscape which has included a number of years of cuts and stand still budgets from the local authority as well as a reduction in the amount of funding available locally and nationally. The plan seeks to balance these challenges against the increasing need for the Centre's services and therefore doing less or reducing what we do is considered as not an option. The plan did seek to ensure the organisation was focusing its activities on the priorities of all stakeholders and that the organisations resources would be realigned to ensure effective delivery.

The Plan has been signed off and the key objectives for the four year period include the following.

Our current aims are to;

- Affirm the centrality of carers and disabled people
- Develop the Centre's positive, collaborative culture
- Explore the promotion of locality based developments
- Research social enterprise possibilities
- Engage more strategically with partners
- To continue to develop services that are as accessible/available as possible

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Report of the Board (continued)

Directors

Directors are either elected by the membership to serve a term of four years when they are eligible to be re-elected, or appointed by the Board by the elected directors either to fill a casual vacancy or as an addition to the existing members (providing that this does not exceed the number specified in the Articles). Any director thus appointed is eligible for re-election at the next Annual General Meeting.

The directors, who for the purposes of charity law are also the trustees, at the date of this report are shown on page 1.

In addition, Ms Moira Ogilvie was a director until her resignation on 16 July 2015 and Mr Terence Walsh was a director until his resignation on 7 September 2015.

Related parties

Blackadders LLP provide legal advice to the charity. One of the partners of Blackadders LLP is also a director of the charity. A summary of transactions with Blackadders LLP is set out in note 18 to the financial statements.

Auditor

The Board who held office at the date of approval of this report as set out above, each confirm that:

- so far as each Trustee is aware there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company exemptions

This report has been prepared in accordance with the provisions applicable to companies subject to Section 1A FRS 102.

This report was approved by the Board on 23 August 2016.

Signed on behalf of the Board



Fraser Patrick
Director

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Statement of directors' responsibilities

The directors (who are also trustees of Disabled and Carers Information Centre Association for the purposes of charity law) are responsible for preparing the Report of the Board and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Independent auditor's report to the directors and members of Disabled and Carers Information Centre Association

We have audited the financial statements of Disabled and Carers Information Centre Association for the year ended 31 March 2016 which comprise the income and expenditure account, balance sheet, statement of financial activities and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made exclusively to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the directors, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, its members as a body and its directors as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report to you in accordance with regulations made under that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Board to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Independent auditor's report to the directors and members of Disabled and Carers Information Centre Association (continued)

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Board for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Report of the Board is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime.



Ian J Cameron [Senior Statutory Auditor]

For and on behalf of

Henderson Loggie, Statutory Auditor

(Henderson Loggie is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006)
Dundee

29 Aug. 2016

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Income and expenditure account for the year ended 31 March 2016

| | Note | 2016 £ | 2015 £ |
|---------------------------------------|------|------------------|------------------|
| Operating income | 2 | 1,354,442 | 1,176,932 |
| Staff costs | 4 | 1,032,045 | 899,418 |
| Other operating costs | 6 | 620,556 | 498,902 |
| | | 1,652,601 | 1,398,320 |
| Operating deficit | 5 | (298,159) | (221,388) |
| Other income | 3 | 265,547 | 196,692 |
| Deficit on ordinary activities | | (32,612) | (24,696) |
| | | ===== | ===== |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Balance sheet at 31 March 2016

| | Note | £ | 2016 £ | £ | 2015 £ |
|-------------------------------------|------|-----------|-------------------------|----------------|-------------------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 193,308 | | 171,257 |
| Current assets | | | | | |
| Debtors | 11 | 46,955 | | 108,097 | |
| Cash at bank and in hand | | 301,054 | | 280,135 | |
| | | | <u>348,009</u> | <u>388,232</u> | |
| Creditors | | | | | |
| Amounts falling due within one year | 12 | (122,193) | | (120,459) | |
| Net current assets | | | 225,816 | | 267,773 |
| Creditors | | | | | |
| Amounts falling due after one year | 13 | | (7,709) | | - |
| Net assets | | | <u>411,415</u> ===== | | <u>439,030</u> ===== |
| Capital and reserves | | | | | |
| Restricted funds | 15 | | 233,907 | | 278,054 |
| Unrestricted funds | 15 | | 177,508 | | 160,976 |
| | | | <u>411,415</u> ===== | | <u>439,030</u> ===== |

The 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 Board on 23 August 2016 and signed on its behalf by



CF Scott Williamson
Treasurer

The notes on pages 14 to 29 form part of these financial statements.

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Statement of financial activities for year ended 31 March 2016

| | Note | Unrestricted funds £ | Unrestricted designated funds £ | Restricted funds £ | Total funds 2016 £ | Total funds 2015 £ |
|---|------|----------------------------|--|--------------------------|-----------------------------|-----------------------------|
| Income | | | | | | |
| Donations and legacies | | 75,904 | - | 135,758 | 211,662 | 145,604 |
| Charitable activities | | 157,293 | - | 1,274,950 | 1,432,243 | 1,364,617 |
| Investments | | 114 | - | - | 114 | - |
| Total income | 2,3 | 233,311 | - | 1,410,708 | 1,644,019 | 1,510,221 |
| Expenses | | | | | | |
| Raising funds | 7 | (48,050) | - | - | (48,050) | (44,185) |
| Charitable activities | 8 | (183,263) | (4,000) | (1,436,321) | (1,623,584) | (1,357,135) |
| Total expenses | | (231,313) | (4,000) | (1,436,321) | (1,671,634) | (1,401,320) |
| Net incoming/(outgoing) resources before transfers | | 1,998 | (4,000) | (25,613) | (27,615) | 108,901 |
| Transfers between funds | | (8,752) | 27,286 | (18,534) | - | - |
| Net (outgoing)/incoming resources after transfers | | (6,754) | 23,286 | (44,147) | (27,615) | 108,901 |
| Fund balances brought forward at 1 April 2016 | | 35,308 | 125,668 | 278,054 | 439,030 | 330,129 |
| Fund balances carried forward at 31 March 2016 | | 28,554 | 148,954 | 233,907 | 411,415 | 439,030 |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Statement of cashflows for the year ended 31 March 2016

| | Note | 2016 £ | 2015 £ |
|---|------|--------------------------------|--------------------------------|
| Cashflows from operating activities: | | | |
| Net cash provided by operating activities | 19 | 56,420 | 82,185 |
| Cash flows from investing activities: | | | |
| Dividends, interest and rents from investments | | 114 | - |
| Purchase of property, plant and equipment | | (46,648) | (168,139) |
| Net cash used in investing activities | | (46,534) | (168,139) |
| Cash flows from financing activities: | | | |
| Proceeds from Energy Trust loan | | 13,343 | - |
| Payment of Energy Trust loan | | (2,310) | - |
| Net cash provided by financing activities | | 11,033 | - |
| Change in cash and cash equivalents in the reporting period | | 20,919 | (85,954) |
| Cash and cash equivalents at the beginning of the reporting period | | 280,135 | 366,089 |
| Cash and cash equivalents at the end of the reporting period | | 301,054 ===== | 280,135 ===== |

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Notes to the financial statements

I Accounting Policies

Status of the company

Disabled and Carers Information Centre Association is a company limited by guarantee and does not have a share capital. Each member has undertaken to contribute an amount not exceeding one pound towards any deficit arising in the event of the company being wound up.

Basis of accounting

The financial statements are prepared under the historical cost convention and include the results of the operations of the company as indicated in the Directors' Report, all of which are continuing.

The financial statements have been prepared in accordance with applicable accounting standards and the 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 (FRS102) (effective 1 January 2016) – Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) and the Companies Act 2006.

Disabled and Carers Information Centre Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the financial statements, the directors have considered whether in applying the accounting policies required by FRS102 and the charities SORP FRS102 a restatement of comparative items was needed. No restatements were required. The transition date was 1 April 2014.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount.

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Notes to the financial statements (continued)

I Accounting Policies (continued)

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

Grants

Grants and other income received towards Disabled and Carers Information Centre Association property are credited directly to a deferred capital grant account, thereafter being released to the income and expenditure account at the same rate as the depreciation on the assets to which the grants relate.

Government grants towards revenue expenditure are credited to revenue in the year to which they relate.

Funds

With the adoption of the FRS102 SORP all income and expenditure is dealt with through the statement of financial activities. Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific purposes, which may be declared by the donor or with their authority (eg. by the restrictive wording of an appeal).

Designated funds comprise unrestricted funds that have been set aside by the Board for particular purposes.

Unrestricted funds are expendable at the discretion of the Board in furtherance of the objects of the Disabled and Carers Information Centre Association.

A transfer is made from unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

Income

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Notes to the financial statements (continued)

I Accounting Policies (continued)

Income (continued)

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under a contract or where entitlement to grant funding is subject to specific performance conditions, is recognised as earned as the related goods or services are provided. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Grants and other income received in respect of capital expenditure are credited to the income and expenditure account over the expected useful lives of the assets to which they relate. The balance of such grants is included in restricted funds.

Expenses

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income that raises funds.
- Charitable activities include expenditure associated with the delivery of its activities and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Support costs have been allocated directly to the relevant expenditure within charitable activities.

Irrecoverable VAT

All resources expended are classified under activity heading that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Pension

The company makes contributions to stakeholder and/or personal pension schemes on behalf of its employees. Contributions to these funds are charged to the income and expenditure account as incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

| | | |
|----------------------------------|---|------------------------------|
| Tenants improvements | - | 10 years straight line basis |
| Furnishings and office equipment | - | 5 years straight line basis |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

1 Accounting policies (continued)

Tangible fixed assets and depreciation (continued)

Tenants improvements costing more than £1,000 are capitalised at cost.

Furniture and equipment costing more than £1,000 are capitalised at cost.

Replacement IT equipment is not depreciated.

Operating leases

Operating lease payments are charged to the income and expenditure account in the period in which they become payable.

| 2 | Grants and fees receivable | Unrestricted Funds | Restricted Funds | 2016 Total | 2015 Total |
|----------|--|---------------------------|-------------------------|-------------------|-------------------|
| | | £ | £ | £ | £ |
| | Income from charitable activities | | | | |
| | Local Authority | | | | |
| - | ILS funding - Dundee | - | 39,184 | 39,184 | 39,184 |
| - | - Angus | - | 52,901 | 52,901 | 52,377 |
| - | ILS Payroll - Dundee | - | 20,017 | 20,017 | 20,017 |
| | Dundee City Council Social Work | | | | |
| - | Welfare Rights | - | 23,653 | 23,653 | 22,871 |
| - | Carers Support | - | 27,239 | 27,239 | 25,560 |
| - | Young Carers Project | - | 181,217 | 181,217 | 161,817 |
| - | UPBEET | - | 22,810 | 22,810 | 22,810 |
| - | YCP Services Co-ordinator | - | - | - | 20,182 |
| | NHS Carer Information Strategy Fund | | | | |
| - | Welfare Rights | - | - | - | 5,000 |
| - | Hospital Project | - | - | - | 22,124 |
| - | Primary Health Care Project | - | 61,299 | 61,299 | 38,500 |
| - | Deputy Manager | - | 21,582 | 21,582 | 21,680 |
| - | BME Project | - | 46,799 | 46,799 | 48,000 |
| - | Young Carers Card | - | - | - | 3,063 |
| | Dundee City Council, The Change Fund / Integrated Care Fund | | | | |
| - | Early Intervention Service | - | 39,000 | 39,000 | 32,230 |
| - | Health and Wellbeing | - | - | - | 59,876 |
| - | Volunteer Activities | - | - | - | 26,894 |
| - | Moving and handling | - | - | - | 14,842 |
| - | Short breaks service | - | 205,000 | 205,000 | - |
| - | ICF Media | - | 30,000 | 30,000 | - |
| - | ICF Carers Engagement | - | 15,000 | 15,000 | - |
| | Carried forward | - | 785,701 | 785,701 | 637,027 |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

| 2 | Grants and fees receivable (continued) | Unrestricted Funds £ | Restricted Funds £ | 2016 Total £ | 2015 Total £ |
|----------|--|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| | Income from charitable activities (continued) | | | | |
| | Brought forward | - | 785,701 | 785,701 | 637,027 |
| | Sundry grants received | | | | |
| | - YCP Services Co-ordinator | - | - | - | 20,000 |
| | - Outreach | - | 15,000 | 15,000 | 14,000 |
| | - Carers Support - Robertson Trust | - | 10,000 | 10,000 | 10,000 |
| | - Shared Care Scotland | - | 14,511 | 14,511 | 25,937 |
| | - Forestry Commission Scotland | - | - | - | 3,072 |
| | - ADP Carers Support | - | - | - | 6,613 |
| | SCVO | | | | |
| | - Community Jobs Scotland | - | 8,539 | 8,539 | 3,799 |
| | Big Lottery Fund | | | | |
| | - UPBEET project | - | 143,260 | 143,260 | 135,813 |
| | - Big Fund Young Start | - | 22,903 | 22,903 | 24,387 |
| | - Welfare Rights | - | 137,471 | 137,471 | 115,015 |
| | Scottish Government | | | | |
| | - Self Directed Support in Scotland | - | 100,844 | 100,844 | 91,189 |
| | Children in Need | - | 27,279 | 27,279 | - |
| | Miscellaneous | | | | |
| | Department of Work & Pensions | | | | |
| | - Early Intervention Services | - | 4,123 | 4,123 | - |
| | - Short breaks | - | 1,264 | 1,264 | - |
| | | - | 1,270,895 | 1,270,895 | 1,086,852 |
| | Capital grants - building refit | | | | |
| | - Donations/grants | - | 24,030 | 24,030 | 110,597 |
| | - Trust income, other | - | - | - | 26,000 |
| | | - | 24,030 | 24,030 | 136,597 |
| | Voluntary income | | | | |
| | Core funding grants | | | | |
| | - NHS Tayside | 23,606 | - | 23,606 | 25,285 |
| | - Dundee City Council | 22,064 | - | 22,064 | 22,064 |
| | Communications and outreach | - | 25,200 | 25,200 | 25,200 |
| | YCP Trust income | - | - | - | 12,531 |
| | Trust income, other | - | - | - | 5,000 |
| | Short break youth worker | - | 6,500 | 6,500 | - |
| | Tartan | 1,300 | 4,877 | 6,177 | - |
| | | 46,970 | 36,577 | 83,547 | 90,080 |
| | Total grant income | 46,970 | 1,331,502 | 1,378,472 | 1,313,529 |
| | | ===== | ===== | ===== | ===== |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

3 Other income

| | Unrestricted Funds £ | Restricted Funds £ | 2016 Total £ | 2015 Total £ |
|-----------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| Donations | 30,233 | 47,871 | 78,104 | 55,524 |
| Bank interest | 114 | - | 114 | - |
| Management fees | 135,585 | 31,335 | 166,920 | 141,168 |
| C Gate meeting space income | 20,409 | - | 20,409 | - |
| | <u>186,341</u> ===== | <u>79,206</u> ===== | <u>265,547</u> ===== | <u>196,692</u> ===== |

4 Staff numbers and costs

The aggregate remuneration and associated costs of employees was

| | Unrestricted funds £ | Restricted Funds £ | 2016 Total £ | 2015 Total £ |
|-----------------------|----------------------------|--------------------------|---------------------------|-------------------------|
| Salaries | 135,433 | 782,878 | 918,311 | 809,741 |
| Social security costs | 13,400 | 64,352 | 77,752 | 68,511 |
| Pension costs | 6,619 | 29,363 | 35,982 | 21,166 |
| | <u>155,452</u> ===== | <u>876,593</u> ===== | <u>1,032,045</u> ===== | <u>899,418</u> ===== |

No employee received a salary of more than £60,000 (2015 - £60,000).

No remuneration was paid to any directors for the year (2015 - same). Expenses of £97 (2015 - £368) were paid to 2 (2015 - 2) directors.

The average monthly number of employees (head count basis) during the year was 48 (39.9 FTE) excluding directors (2015 - 42 or 33.7 FTE).

Key management personnel remuneration amounted to £120,724 (2015 - £71,112)

5 Operating deficit

| | 2016 £ | 2015 £ |
|---|-----------------------|-----------------------|
| Operating deficit is stated after charging/(crediting): | | |
| Auditor's remuneration | <u>6,500</u> ===== | <u>6,330</u> ===== |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

6 Other operating costs

| | Unrestricted Funds £ | Restricted Funds £ | 2016 Total Funds £ | 2015 Total Funds £ |
|-------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Activities | 9,709 | 190,449 | 200,158 | 175,795 |
| Recruitment costs | 1,128 | 9,903 | 11,031 | 11,131 |
| Staff training | 331 | 8,092 | 8,423 | 5,532 |
| Premises rent and rates | 27,698 | 29,461 | 57,159 | 42,949 |
| Premises maintenance and utilities | 8,038 | 18,297 | 26,335 | 29,840 |
| Staff travel and accommodation | 1,410 | 9,179 | 10,589 | 10,722 |
| Print, post and stationery | 2,264 | 13,484 | 15,748 | 17,441 |
| Telephone | 1,322 | 15,657 | 16,979 | 16,842 |
| Maintenance and repairs | 9,058 | 33,933 | 42,991 | 45,580 |
| Depreciation | 5,564 | 19,033 | 24,597 | 3,096 |
| Release from capital grants | - | (19,033) | (19,033) | (3,000) |
| Insurance | 2,582 | 5,618 | 8,200 | 6,994 |
| Sundries | 61 | 127 | 188 | - |
| Professional fees | 8,723 | 170,213 | 178,936 | 128,301 |
| Auditor's remuneration | 849 | 5,651 | 6,500 | 6,330 |
| Bank charges | 148 | 32 | 180 | 92 |
| Temporary staff and staff wellbeing | 545 | 5,656 | 6,201 | 749 |
| Subcontractors etc | - | 24,923 | 24,923 | - |
| Board meeting expenses | 431 | 20 | 451 | 508 |
| | <u>79,861</u> | <u>540,695</u> | <u>620,556</u> | <u>498,902</u> |
| | ===== | ===== | ===== | ===== |

7 Raising funds

| | Unrestricted £ | Designated £ | Restricted £ | 2016 Total £ | 2015 Total £ |
|----------------|-------------------|-----------------|-----------------|--------------------|--------------------|
| Staff salaries | 48,050 | - | - | 48,050 | 44,185 |
| | <u>48,050</u> | <u>-</u> | <u>-</u> | <u>48,050</u> | <u>44,185</u> |
| | ===== | ===== | ===== | ===== | ===== |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

8 Direct charitable expenditure

| | Unrestricted £ | Designated £ | Restricted £ | 2016 Total £ | 2015 Total £ |
|--|-------------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| Activities | 9,709 | - | 190,449 | 200,158 | 175,795 |
| Staff costs | 82,945 | - | 876,593 | 959,538 | 833,135 |
| Recruitment costs | 1,128 | - | 9,903 | 11,031 | 11,131 |
| Staff training | 331 | - | 8,092 | 8,423 | 5,532 |
| Premises rent / rates | 27,698 | - | 29,461 | 57,159 | 42,949 |
| Premises maintenance and utilities | 8,038 | - | 18,297 | 26,335 | 29,840 |
| Staff travel and accommodation | 1,410 | - | 9,179 | 10,589 | 10,722 |
| Print post and stationery | 2,264 | - | 13,484 | 15,748 | 17,441 |
| Telephone | 1,322 | - | 15,657 | 16,979 | 16,842 |
| Maintenance and repairs | 9,058 | - | 33,933 | 42,991 | 45,580 |
| Depreciation | 1,564 | 4,000 | 19,033 | 24,597 | 3,096 |
| Insurance | 2,582 | - | 5,618 | 8,200 | 6,994 |
| Sundries | 61 | - | 127 | 188 | - |
| Professional fees | 8,723 | - | 170,213 | 178,936 | 128,301 |
| Bank charges | 148 | - | 32 | 180 | 92 |
| Temporary staff and staff wellbeing | 545 | - | 5,656 | 6,201 | 749 |
| Subcontractors etc | - | - | 24,923 | 24,923 | - |
| Governance costs – note 9 | 25,737 | - | 5,671 | 31,408 | 28,936 |
| | <u>183,263</u> ===== | <u>4,000</u> ===== | <u>1,436,321</u> ===== | <u>1,623,584</u> ===== | <u>1,357,135</u> ===== |

9 Governance costs

| | | | | | |
|---------------------------|------------------------|-------------------|-----------------------|------------------------|------------------------|
| Staff costs | 24,457 | - | - | 24,457 | 22,098 |
| Auditor's remuneration | 849 | - | 5,651 | 6,500 | 6,330 |
| Board meeting expenses | 431 | - | 20 | 451 | 508 |
| | <u>25,737</u> ===== | <u>-</u> ===== | <u>5,671</u> ===== | <u>31,408</u> ===== | <u>28,936</u> ===== |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

10 Fixed assets

| | Tenants improvements £ | Furniture & equipment £ | Total £ |
|----------------------------|---------------------------------------|--|--------------------|
| Cost | | | |
| As at 1 April 2015 | 168,139 | 25,739 | 193,878 |
| Additions in year | 46,648 | - | 46,648 |
| At 31 March 2016 | 214,787 | 25,739 | 240,526 |
| Depreciation | | | |
| As at 1 April 2015 | - | 22,621 | 22,621 |
| Charge for year | 21,479 | 3,118 | 24,597 |
| As at 31 March 2016 | 21,479 | 25,739 | 47,218 |
| Net book value | | | |
| As at 31 March 2016 | 193,308 | - | 193,308 |
| As at 31 March 2015 | 168,139 | 3,118 | 171,257 |

11 Debtors

| | 2016 £ | 2015 £ |
|---------------|-------------------|-------------------|
| Trade debtors | 4,532 | 68,512 |
| Other debtors | 42,423 | 39,585 |
| | 46,955 | 108,097 |

12 Creditors

| | | |
|--------------------------------------|----------------|----------------|
| Amounts falling due within one year: | | |
| Other creditors and provisions | 78,295 | 88,864 |
| Deferred income | 43,898 | 31,595 |
| | 122,193 | 120,459 |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

12 Creditors (continued)

| Deferred income | 2016 | 2015 |
|---------------------------|-----------------|---------------|
| | £ | £ |
| Opening income in advance | 31,595 | 55,126 |
| Release in year | (31,595) | (55,126) |
| Closing income in advance | 43,898 | 31,595 |
| | 43,898 | 31,595 |
| | ===== | ===== |

Deferred income comprises income received in advance from Angus Council and Big Lottery Funds.

13 Creditors

| | 2016 | 2015 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Loans greater than one year | 7,709 | - |
| | ===== | ===== |

14 Pensions

The amount of pension contributions outstanding at the year end was £6,047 (2015 - £3,641).

15 Funds

| | Opening balance | Income in year | Expenditure in year | Transfers in year | Closing balance |
|-----------------------------|------------------------|-----------------------|----------------------------|--------------------------|------------------------|
| | £ | £ | £ | £ | £ |
| Restricted funds | | | | | |
| NHS Tayside (capital) | 3,000 | - | (3,000) | - | - |
| Welfare Rights | 6,492 | 161,262 | (160,113) | - | 7,641 |
| YCP | - | 218,812 | (218,812) | - | - |
| Carers Support | - | 37,239 | (37,239) | - | - |
| Communications | 111 | 12,600 | (12,577) | - | 134 |
| Primary Health Care Project | - | 61,539 | (61,539) | - | - |
| BME Project | 1,537 | 48,131 | (49,668) | - | - |
| Deputy CEO | 23 | 50,601 | (50,624) | - | - |
| Young Carers Activities | 7,719 | 116 | - | - | 7,835 |
| Carers Activities | 8,303 | 7,136 | (9,750) | - | 5,689 |
| UPBEET Project | 39,863 | 166,271 | (197,654) | - | 8,480 |
| Carried forward | 67,048 | 763,707 | (800,976) | - | 29,779 |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

15 Funds (continued)

| | Opening balance £ | Income in year £ | Expenditure in year £ | Transfers in year £ | Closing balance £ |
|---|-------------------------|------------------------|-----------------------------|---------------------------|-------------------------|
| Brought forward | 67,048 | 763,707 | (800,976) | - | 29,779 |
| Self Directed Support in Scotland | 37,151 | 100,844 | (131,654) | - | 6,341 |
| Early Intervention Service | - | 40,264 | (40,264) | - | - |
| Short breaks service | 269 | 209,123 | (209,392) | - | - |
| Community Jobs Scotland | - | 8,539 | (8,539) | - | - |
| Outreach | 8,037 | 27,600 | (32,407) | - | 3,230 |
| Short Breaks Youth Worker | - | 32,023 | (32,023) | - | - |
| Moving and handling | 8,868 | - | (7,652) | - | 1,216 |
| ILS payroll - Dundee | - | 20,017 | (19,964) | - | 53 |
| Independent Living Services - Dundee | 53 | 39,259 | (39,299) | - | 13 |
| Independent Living Services - Angus | 1,396 | 52,901 | (52,648) | - | 1,649 |
| Shared Care Scotland | 12,604 | 15,107 | (17,087) | - | 10,624 |
| 25 th Anniversary | 6,031 | 21,417 | (8,914) | (18,534) | - |
| Seagate House | 136,597 | 24,030 | (16,033) | - | 144,594 |
| ICF Carers Engagement | - | 15,000 | (1,813) | - | 13,187 |
| ICF Media | - | 30,000 | (6,779) | - | 23,221 |
| Tartan | - | 4,877 | (4,877) | - | - |
| Counselling | - | 6,000 | (6,000) | - | - |
| Total restricted funds | 278,054 | 1,410,708 | (1,436,321) | (18,534) | 233,907 |
| | ===== | ===== | ===== | ===== | ===== |
| Designated funds | | | | | |
| Redundancy reserve | 62,112 | - | - | 17,888 | 80,000 |
| Service provision reserve | 23,556 | - | - | 9,398 | 32,954 |
| Seagate House | 40,000 | - | (4,000) | - | 36,000 |
| | 125,668 | - | (4,000) | 27,286 | 148,954 |
| | ===== | ===== | ===== | ===== | ===== |
| Unrestricted funds | | | | | |
| Centre | 33,352 | 184,724 | (176,525) | (13,453) | 28,098 |
| Counselling | - | 7,594 | (7,594) | - | - |
| Payroll | 1,956 | 17,181 | (15,661) | (3,476) | - |
| Seagate | - | 22,512 | (30,689) | 8,177 | - |
| Tartan | - | 1,300 | (844) | - | 456 |
| | 35,308 | 233,311 | (231,313) | (8,752) | 28,554 |
| | ===== | ===== | ===== | ===== | ===== |
| Total unrestricted funds | 160,976 | 233,311 | (235,313) | 18,534 | 177,508 |
| | ===== | ===== | ===== | ===== | ===== |
| Funds totals | 439,030 | 1,644,019 | (1,671,634) | - | 411,415 |
| | ===== | ===== | ===== | ===== | ===== |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

15 Funds (continued)

Purposes of restricted funds

NHS Tayside (capital)

This fund has enabled the Centre to purchase furniture for reception and public areas.

Welfare Rights – Big Lottery, Dundee City Council, Social Work Department

The Centre has offered a welfare rights service since 1999 and assists carers and disabled people to access benefits and income to promote financial inclusion. The project has achieved National Standards accreditation for Information and Advice. In the year the service received additional funding for a five year period from the Big Lottery Fund to substantially increase the services provided.

Young Carers Project (YCP) – Dundee City Council, Social Work Department

These funds support the work of the Young Carers Project providing a service for young people who have a caring role. This is mainly undertaken through 1:1 support, group work, consultation and activities. The project also undertakes awareness raising by delivering training and through involvement in strategic networks.

Carers Support – Dundee City Council, Social Work Department

Funding received to fund a Carers Support Worker to provide information and support to carers. Through emotional and practical support this work enables carers to continue in their caring role whilst safeguarding their own health and wellbeing.

Communications, Dundee City Council, Social Work Department

To support the organisations communication with carers, professionals and the public through publications, internet and in the media.

Primary Health Care Project – NHS Carer Information Strategy Fund

This funding enables the Centre to work with Primary Health Care Professionals to identify and support carers to improve their health and wellbeing whilst continuing in their caring role.

BME Project - NHS Carers Information Strategy Fund

This project provides individual and group support to carers and disabled people who might feel isolated and further marginalised due to cultural and language barriers. The project has also developed a comprehensive training programme for carers.

Deputy CEO– NHS Carers Information Strategy Fund

The funds for this role help support the core functions and consultation and involvement.

15 Funds (continued)

Young Carers Activities

This fund has mainly supported transport and activities costs required to enable young carers to participate in activities and have a break from their caring role.

Carers Activities

This fund enables carers to get respite by participating in a number of activities and outings, these have included the Christmas party, pampering day and theatre trips.

UPBEET Project - Big Lottery, Dundee City Council, Social Work Department Fund and Big Lottery

This project offers specific support to young carers aged 15 - 30 years who are not in education, employment or training due to their caring role. The project aims to ensure that young people are not undertaking inappropriate caring roles and gives them the skills required to access further opportunities.

Self Directed Support in Scotland - Scottish Government

A Learning and Development Worker will establish learning networks across the City with all stakeholders to share experience of SDS. The worker will also identify different learning approaches to support PA employers. An SDS Broker will work with people to encourage individuals and their families to identify the changes they want to make to their lives. This work includes a formal partnership with Angus Carers Centre supported by a Memorandum of Understanding as they are sub contracted to do an element of the work in the Angus area specifically around short breaks.

Early Intervention Service – Dundee City Council, The Change Fund / Integrated Care Fund

This project provides an additional resource to our adult support team who will be working with the Early Intervention Service to increase identification, assessment and support to carers. The project will also have an element of workforce and carers training. The Change Fund is specifically for improving outcomes for older people.

Short Breaks Service – Dundee City Council, The Change Fund / Integrated Care Fund

Following tests of change and short breaks research that have been commissioned through the Change Fund we have developed a Short Breaks Service which uses a brokerage approach to support carers and their families to design short breaks to meet their outcomes.

Community Jobs Scotland – SCVO

Community Jobs Scotland is a partnership between the Scottish Government, SCVO and Social Enterprise Scotland. The key purpose is to support young people into sustainable employment through providing meaningful paid work experience in the third sector. The Centre has been able to provide four job opportunities for young people in Dundee.

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

15 Funds (continued)

Outreach, Dundee City Council, Social Work Department

Support for carers through 1:1 emotional support and various groups.

Short Breaks Youthworker - BIG Fund Young Start

This funding enables the centre to provide a range of short break opportunities for young carers and their families and to carry out consultation around developing better and more appropriate short breaks.

Moving and Handling, Dundee City Council, The Change Fund

The funding provides dedicated moving and handling training for carers through a range of independent providers, with the aim of improving their health and wellbeing.

ILS Payroll Dundee, Dundee City Council, Social Work Department

Provides a payroll service to employers who are accessing a direct payment.

ILS Dundee, Dundee City Council, Social Work Department

To ensure that people receive the information and support required to manage their Direct Payment including the provision of a payroll service to continue to meet their assessed need.

ILS Angus, Angus Council

To ensure that supported People understand the nature and effect of each of the options for self-directed support and are confident in their selection. To provide information and support to people to manage their Direct Payment effectively.

Shared Care Scotland, Creative Breaks Fund

The Creative Breaks programme is funded by the Scottish Government as part of their commitment to the development of Short Breaks for the benefit of carers and those they care for. This funding enables carers and the people they care for to have access to flexible and personalised short breaks.

25th Anniversary

As part of the Centre's 25th year a number of fundraising activities took place including a charity ball, race night and abseil.

Seagate House

To undertake building works to create a space for carers, disabled people and their families to access the support and services they need. All funds received have been spent in the year, and this fund will be released in line with depreciation on the tenant's improvements from the next financial year. Tenant's improvements are shown within note 10 of the accounts.

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

15 Funds (continued)

Carer Engagement, Dundee City Council, Integrated Care Fund

To undertake effective engagement as identified in the Draft Dundee Carers Strategic Commissioning Statement, 'Working in partnership with carers is essential as they are key contributors and must be involved in service improvement, re-design and commissioning.'

Media Campaign, Dundee City Council, Integrated Care Fund

Lead on a media marketing campaign to increase awareness enabling carers to identify themselves and access supports and to improve public awareness of the role of carers in our communities.

Tartan Project, Dundee Voluntary Action, Reshaping Care Capacity Building Small Grants Fund

Funding was received to further develop the Centre's tartan which included appointing a textiles worker to support carers to design and make a range of products for sale.

Counselling

The counselling service is provided for carers aged 16 and over, to give them time and opportunity to address any issues related to the caring role in a safe place with trained and experienced counsellors. The project runs alongside our general support services for all carers and is staffed by one part time member of staff along with a number of volunteer counsellors.

Funding from various sources, all to be used in furtherance of the charity's objectives.

16 Analysis of net assets between funds

| | Unrestricted | Designated | Restricted | Total |
|-----------------------|---------------------|-------------------|-------------------|----------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 12,714 | 36,000 | 144,594 | 193,308 |
| Net assets | 15,840 | 112,954 | 89,313 | 218,107 |
| | 28,554 | 148,954 | 233,907 | 411,415 |
| | ===== | ===== | ===== | ===== |

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

| | | | |
|-----------|--|-----------------|-----------------|
| 17 | Commitments under operating leases | 2016 | 2015 |
| | | £ | £ |
| | Office equipment | | |
| | Amount payable next year where lease expires: | | |
| | Within the second and fifth years | 20,919 | 27,063 |
| | Outwith five years | 2,484 | - |
| | | 23,403 | 27,063 |
| | | ===== | ===== |
| | Land and buildings | | |
| | Amount payable next year where lease expires: | | |
| | Outwith five years | 519,750 | 558,250 |
| | | ===== | ===== |
| 18 | Related party transactions | | |
| | Transactions with related parties | | |
| | The company received legal advice from Blackadders LLP of which one of the partners is also a director of the company. Cost of legal advice from Blackadders LLP amounted to £1,753 (2015 - £7,697). | | |
| 19 | Reconciliation of net income to net cash from operating activities | | |
| | | 2016 | 2015 |
| | | £ | £ |
| | Net income/(expenditure) for the reporting period | | |
| | (as per the statement of financial activities) | (27,615) | 108,901 |
| | Adjustments for: | | |
| | Depreciation charges | 24,597 | 3,096 |
| | Interest income | (114) | - |
| | Decrease/(increase) in debtors | 61,142 | (65,702) |
| | Increase/(decrease) in creditors | (1,590) | 35,890 |
| | | 56,420 | 82,185 |
| | | ===== | ===== |
| | Net cash provided by operating activities | | |