

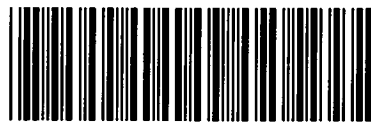
**Disabled and Carers Information
Centre Association
(A company limited by guarantee)**

**Directors' report and financial statements
for the year ended 31 March 2020**

Company number SC160754

Scottish Charity number SC024115

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

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Disabled and Carers Information Centre Association
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Company information

Directors	Mrs Christine Barber Mr Jack Boyle Mr James Henderson Mrs Carolyn Johnstone - Appointed 26 September 19 Mrs Isabel Shearer - Convenor (May 19) Mr Arnot Tippet
Chief Executive Officer	Mrs Lucinda Godfrey
Company Secretary	Mrs Lucinda Godfrey
Registered office and principal office	132-134 Seagate Dundee DD1 2HB
Auditor	MHA Henderson Loggie Chartered Accountants 45 Queen's Road Aberdeen AB15 4ZN
Bankers	Bank of Scotland 291 Cleington Road Dundee DD3 8BD
Company number	SC160754
Charity number	SC024115

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 2020.

The charitable company information set out on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the Memorandum and Articles of Association and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management

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

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 charitable company is managed by the Board of Directors which makes strategic and policy decisions.

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.

Directors

Directors are either elected by the membership to serve a term of three 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.

Mr John Mitchell resigned on 15 July 2020 and Mrs Yvonne Carling resigned on 15 September 2020.

Director induction and training

There is a formal induction process for Directors. All new Directors are provided with a copy of the Articles, 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 and staff review the Operational Plan and Strategy of the organisation.

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

Disabled and Carers Information Centre Association

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Report of the Board (continued)

Other organisations

In pursuit of its charitable objectives, the charitable company 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 those in need by reason of any disability, physical or mental, and to give support to their families and carers including young people;
- to educate and increase awareness of the rights and entitlements of those in need by reason of physical or mental condition or disability;
- the advancement of health and wellbeing.

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 charitable company 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. A specific risk register was developed and continues to be reviewed and updated in response to COVID-19.

In light of the rapidly evolving circumstances as a result of the COVID-19 pandemic, which is undoubtedly one of the greatest challenges faced by the charitable company, the Directors agreed on a new way of operating for staff that allowed the beneficiaries to continue to receive an ongoing service. The Directors considered the balance of risk against the need to keep operations functioning and contingency plans were adapted with systems and procedures for remote working put into place with immediate effect as lockdown was introduced across the country.

Further risks identified in the year include, the need to recruit new Directors, the impact of the ending of the Welfare Rights Service and loss of funding. These areas have all been mitigated for and actions identified on the risk register to further manage the risk.

Achievements and performance

A significant amount of work has been achieved in the year as part of the Strategic Plan 2016-20 as well as work to support the implementation of the Carers (Scotland) Act 2016. We have completed the final stage of restructure signalling the completion of our strategic review. We have continued to devolve authority to staff and the people who use the Centre enhancing decision making within robust policies and procedures and the Directors have established an Involvement sub group to develop further strategy ensuring the organisations direction continues to be driven by the people we serve. We have provided a wide range of information and support to everyone we have come in contact with and continue to receive positive feedback affirming the Centre's strong reputation for quality and values-based practice.

Disabled and Carers Information Centre Association

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Report of the Board (continued)

Affirm the centrality of carers and disabled people

The Centre has demonstrated significant activity in this area over the year including the afore mentioned Involvement Group, which is made up of Directors, staff and carer representation. The group are working to identify creative and inclusive ways of further involvement in the Centres decision making. The Centre continues to take a co-production approach to its work and a new groupwork programme, Rights Way, was fully designed with carers and funding was secured to take this work forward. The roll out of our localities model has also ensured full stakeholder involvement including schools, community groups and carers and their families.

Following significant groundwork in the previous year we undertook our first Participatory Budgeting exercise at our AGM. This gave local groups the opportunity to bid for funds to enhance carer outcomes and the AGM participants made decisions on who would be successful in being awarded the funds to undertake their activity.

We continue to build and develop our offer to volunteers and now have a wide variety of adults and young people giving their time in a variety of roles to enhance the capacity and diversity of the Centre. Many of our volunteers are carers or are former carers which means that they can bring a valuable insight and understanding to people accessing the Centre.

Develop the Centre's positive, collaborative culture

We worked with a group of staff to develop a more robust Support and Supervision policy and procedure for staff to promote reflective practice, enhance performance and build positive and collaborative relationships.

Following development work with the Directors and the staff on the development and implementation of our Values Statement a Wellbeing Working Group was established and chaired by the CEO. The group have worked together to design an engagement framework with staff to identify how the organisation can further support and enhance wellbeing.

The Centre continues to ensure policy development and implementation is undertaken collaboratively with staff and there are a number of working groups with a range of staff participation including the Wellbeing Group, the Involvement Group and the Monitoring and Evaluation Group.

Explore the development of locality-based developments

Following significant groundwork including a test of change in two localities the Centre was able to roll out the localities approach across the City with the support of Carers (Scotland) Act 2016 funding through the Dundee Health and Social Care Partnership. This included undertaking significant HR work to realign the full Carers Support Services team to locality working in generic roles rather than separate teams working with specific age groups.

A significant amount of development work was undertaken with the newly formed localities teams as they work to become part of local community infrastructures enhancing support as well as building capacity of other organisations to strengthen their offer to carers and their families.

Research Social Enterprise Possibilities

Our social enterprise activity remains focused on the development and sustainability of the C Gate as well as providing payroll and Third-Party Money Management Services to people who use Self-Directed Support. We have seen an uptake in Third Party Money Management and will be investigating further opportunities to market this as part of our next Strategic Plan development.

Disabled and Carers Information Centre Association

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Report of the Board (continued)

Engage more strategically with partners

The Centre continues to build on current partnerships as well as develop new opportunities for collaboration that will enhance our collective offer to carers and disabled people. This year we have had further strategic involvement with the Alcohol and Drug Partnership, Children and Families Dundee City Council and the National Carer Organisations.

Continue to develop services that are as accessible/available as possible

This year has seen the development and launch of the Centres new website following engagement with carers. The new website has enhanced accessibility and is easier to navigate ensuring information can be accessed quickly.

The roll out of our locality approach is enhancing accessibility as staff are working more in local areas with the enhancement of remote working and partnerships. This means that carers and their families have local access to support as well as from the Centres city centre location.

The referral systems and process have been reviewed and streamlined ensuring increased accessibility as well as enhancing the experience for people accessing support.

Financial Review

The Centre continues to receive funding through a range of funders with main sources being Health and Social Care Partnership, The Big Lottery and the Scottish Government. All of these funds have enabled the Centre to progress on specific objectives within the organisation's Strategic Plan including locality working, accessibility and volunteering.

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 a surplus of £5,775 (2019 - £7,799), the movement for the year in designated funds amounted to a surplus of £6,000 (2019 - £17,000) and the movement for the year in restricted funds amounted to a surplus of £61,678 (2019 - £87,377).

Unrestricted funds, as shown in the balance sheet at 31 March 2020, amounted to £61,146 (2019 - £55,371), designated funds amounted to £163,954 (2019 - £157,954) and restricted funds amounted to £355,467 (2019 - £293,789). There are detailed in note 13.

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. They also hold a designated reserve to provide a contingency for the anticipated financial implications of COVID-19.

An additional variable unrestricted reserve is held to defray variations in the running costs, and also to fund future tenant's improvements. Further details of the designated reserves, along with restricted reserves, and their purpose is provided in note 13. The charitable company's reserve policy is reviewed from time to time.

Disabled and Carers Information Centre Association
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Report of the Board (continued)

Plans for the future

The Centre continues to work towards the achievement of the Strategic Plan 2016-2020 with robust plans in place to support the achievement of the aims. However due to the COVID-19 pandemic our immediate priority is ensuring business continuity whilst our full staff team are providing a service from home. The organisation adapted quickly and effectively to this new situation including executing innovative responses to ensure that carers and disabled people continue to be supported during this worrying and difficult time for them. We will continue to work with all stakeholders to continue to develop our response and recovery plans and recognised the impact this will have on the execution of our Strategic Plan.

Related parties

There were no related party transactions in the year to 31 March 2020 or 2019.

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 Director 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 24 November 2020.

Signed on behalf of the Board



Isabel Shearer
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 2019 (FRS 102);
- 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 charitable 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 charitable company's constitution. They are also responsible for safeguarding the assets of the charitable company 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

Opinion

We have audited the financial statements of Disabled and Carers Information Centre Association (the 'company') for the period ended 31 March 2020 which comprise income and expenditure account, balance sheet, statement of financial activities, cashflow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the Directors' report, other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Report of the Board which includes the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Board which includes the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Board which includes the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; 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 and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Directors

As explained more fully in the Directors' Responsibilities Statement, the Directors (who are also the Trustees of the charitable company for the purposes of charitable law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's 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 charitable company's 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 charitable company, 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.



Fiona Morgan
Senior Statutory Auditor
For and on behalf of MHA Henderson Loggie
Chartered Accountants
Statutory Auditor
45 Queen's Road
Aberdeen
AB15 4ZN

26 November 2020

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

Statement of financial activities incorporating income and expenditure account for year ended 31 March 2020

	Note	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds 2020 £	As restated Unrestricted funds £	As restated Unrestricted Designated funds £	As restated Restricted funds £	As restated Total funds 2019 £
Income									
Donations and legacies		60,577	-	47,095	107,672	63,218	-	58,259	121,477
Charitable activities		72,868	-	1,473,576	1,546,444	53,761	-	1,444,255	1,498,016
Investments		241	-	-	241	255	-	-	255
Total income	2,3	<u>133,686</u>	<u>-</u>	<u>1,520,671</u>	<u>1,654,357</u>	<u>117,234</u>	<u>-</u>	<u>1,502,514</u>	<u>1,619,748</u>
Expenses									
Raising funds	6	(52,632)	-	-	(52,632)	(51,022)	-	-	(51,022)
Charitable activities	7	(227,555)	(4,000)	(1,296,717)	(1,528,272)	(230,624)	(4,000)	(1,221,926)	(1,456,550)
Total expenses		<u>(280,187)</u>	<u>(4,000)</u>	<u>(1,296,717)</u>	<u>(1,580,904)</u>	<u>(281,646)</u>	<u>(4,000)</u>	<u>(1,221,926)</u>	<u>(1,507,572)</u>
Net incoming/(outgoing) resources before transfers		<u>(146,501)</u>	<u>(4,000)</u>	<u>223,954</u>	<u>73,453</u>	<u>(164,412)</u>	<u>(4,000)</u>	<u>280,588</u>	<u>112,176</u>
Transfers between funds		152,276	10,000	(162,276)	-	172,211	21,000	(193,211)	-
Net incoming resources after transfers		<u>5,775</u>	<u>6,000</u>	<u>61,678</u>	<u>73,453</u>	<u>7,799</u>	<u>17,000</u>	<u>87,377</u>	<u>112,176</u>
Fund balances brought forward at 1 April 2019	13	55,371	157,954	293,789	507,114	47,572	140,954	206,412	394,938
Fund balances carried forward at 31 March 2020		<u>61,146</u>	<u>163,954</u>	<u>355,467</u>	<u>580,567</u>	<u>55,371</u>	<u>157,954</u>	<u>293,789</u>	<u>507,114</u>

The charitable company surplus for the year for Companies Act purposes comprises the net income for the year adjusted for any capital grants received and released in the year and was £85,207 (2019 - £122,441).

Information relating to the restatement of the 2019 figures can be found in note 17.

Disabled and Carers Information Centre Association
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Balance sheet at 31 March 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	9		122,387		143,007
Current assets					
Debtors	10	53,483		47,425	
Cash at bank and in hand		559,203		549,910	
		<u>612,686</u>		<u>597,335</u>	
Creditors					
Amounts falling due within one year	11	(154,506)		(233,228)	
Net current assets			<u>458,180</u>		<u>364,107</u>
Net assets			<u>580,567</u> =====		<u>507,114</u> =====
Capital and reserves					
Restricted funds	13		355,467		293,789
Unrestricted funds	13		225,100		213,325
			<u>580,567</u> =====		<u>507,114</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 24 November 2020 and signed on its behalf by



Isabel Shearer
Director

The notes on pages 14 to 32 form part of these financial statements.

Disabled and Carers Information Centre Association
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Statement of cashflows for the year ended 31 March 2020

	Note	2020 £	2019 £
Cashflows from operating activities:			
Net cash provided by operating activities	16	16,721	227,960
Cash flows from investing activities:			
Interest received		241	255
Purchase of property, plant and equipment		(6,608)	(5,798)
Net cash used in investing activities		(6,367)	(5,543)
Cash flows from financing activities:			
Payment of Energy Trust loan		(1,061)	(3,325)
Net cash used in financing activities		(1,061)	(3,325)
Change in cash and cash equivalents in the reporting period		9,293	219,092
Cash and cash equivalents at the beginning of the reporting period		549,910	330,818
Cash and cash equivalents at the end of the reporting period (cash held at bank and in hand)		559,203 =====	549,910 =====

Disabled and Carers Information Centre Association

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Notes to the financial statements

1 Accounting Policies

Status of the company

Disabled and Carers Information Centre Association is a charitable company limited by guarantee incorporated in Scotland 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 charitable company being wound up. The registered office is 132 – 134 Seagate, Dundee, DD1 2HB.

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) 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).

Going concern

The financial statements have been prepared on a going concern basis as the Directors believe that there are no material uncertainties exist in the charitable company's ability to continue in operational existence for the foreseeable future.

The COVID-19 pandemic and the ensuing economic shutdown has impacted on the charitable company's operations; however the Centre has continued to provide its service offering throughout the restrictions enforced.

Based on these assumptions, and having regard to the resources available to the entity, the Directors have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and accounts

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 charitable company has unconditional entitlement.

Investment income is recognised on a receivable basis.

Disabled and Carers Information Centre Association

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Notes to the financial statements (continued)

1 Accounting Policies (continued)

Income (continued)

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.

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

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 charitable company and its assets and are primarily associated with constitutional and statutory requirements.

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 charitable company operates a defined contribution pension scheme which requires contribution to be made to a separately administered fund. Contributions to this scheme are charged to the income and expenditure account as incurred.

Operating leases

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

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

Disabled and Carers Information Centre Association

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Notes to the financial statements (continued)

1 Accounting Policies (continued)

Creditors and provisions

Creditors and provisions are recognised where the charitable company 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.

Financial instruments

The charitable company 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.

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	-	4-5 years straight line basis

Tenants improvements, and furniture and office equipment costing more than £1,000 are capitalised at cost. Replacement IT equipment is not capitalised.

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.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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Notes to the financial statements (continued)

2	Grants and fees receivable	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
	Income from charitable activities						
	Local Authority/Health & Social Care Partnership						
-	ILS funding - Dundee	-	40,307	40,307	-	39,576	39,576
-	ILS funding - Angus	-	55,100	55,100	-	54,000	54,000
-	ILS Payroll - Dundee	-	-	-	-	21,332	21,332
	Dundee Health & Social Care Partnership						
-	Communications, Information and Advice	-	85,307	85,307	-	83,761	83,761
-	Welfare Rights	-	10,140	10,140	-	23,892	23,892
-	Rights Way Programme	-	14,195	14,195	-	-	-
-	Adult Carers Support	-	157,941	157,941	-	163,176	163,176
-	Young Carers Support	-	165,129	165,129	-	162,131	162,131
-	Caring Places	-	159,250	159,250	-	39,720	39,720
-	Short Breaks Service	-	222,668	222,668	-	222,593	222,593
-	Carers Act Implementation Officer	-	31,535	31,535	-	-	-
-	Carer Involvement	-	22,524	22,524	-	22,117	22,117
-	Carers Act 2016 Funding	-	164,338	164,338	-	54,128	54,128
-	Hospital Discharge Project	-	-	-	-	40,000	40,000
	Dundee Health & Social Care Partnership, Integrated Care Fund						
-	Caring Places	-	-	-	-	110,546	110,546
-	Carers Act Implementation	-	-	-	-	31,530	31,530
-	Moving & Handling	-	-	-	-	-	-
	Carried forward	-	1,128,434	1,128,434	-	1,068,502	1,068,502

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Notes to the financial statements (continued)

2	Grants and fees receivable (continued)	Unrestricted Funds	Restricted Funds	2020 Total	Unrestricted Funds	Restricted Funds	2019 Total
		£	£	£	£	£	£
	<i>Income from charitable activities (continued)</i>						
	Brought forward	-	1,128,434	1,128,434	-	1,068,502	1,068,502
	Sundry grants received						
	- Carers Support (Northwood Trust)	-	21,000	21,000	-	21,000	21,000
	- Carers Support (Robertson Trust)	-	11,500	11,500	-	11,500	11,500
	- Young Carers Support (Gannochy Trust)	-	4,167	4,167	-	5,833	5,833
	- Children in Need	-	34,379	34,379	-	-	-
	- STV Chance to Study (Young Carers Support)	-	13,420	13,420	-	-	-
	- Shared Care Scotland	-	14,082	14,082	-	12,807	12,807
	SCVO						
	- Community Jobs Scotland	385	3,728	4,113	-	14,337	14,337
	- Carers Act Transformation Support	-	8,268	8,268	-	15,518	15,518
	The National Lottery Community Fund						
	- Welfare Rights	-	13,375	13,375	-	159,957	159,957
	- Rights Way Programme	-	69,008	69,008	-	-	-
	Scottish Government						
	- Self Directed Support in Scotland	-	127,091	127,091	-	132,398	132,398
		<u>385</u>	<u>1,448,452</u>	<u>1,448,837</u>	<u>-</u>	<u>1,441,852</u>	<u>1,441,852</u>
	Voluntary income						
	Core funding grants						
	Dundee Health & Social Care Partnership	33,971	-	33,971	33,370	-	33,370
		<u>33,971</u>	<u>-</u>	<u>33,971</u>	<u>33,370</u>	<u>-</u>	<u>33,370</u>
	Total grant income	<u>34,356</u>	<u>1,448,452</u>	<u>1,482,808</u>	<u>33,370</u>	<u>1,441,852</u>	<u>1,475,222</u>

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Notes to the financial statements (continued)

3 Other income

	Unrestricted Funds £	Restricted Funds £	2020 Total £	As restated Unrestricted Funds £	As restated Restricted Funds £	As restated 2019 Total £
Donations	26,606	47,095	73,701	29,848	58,259	88,107
Bank interest	241	-	241	255	-	255
Management contribution	52,951	25,124	78,075	28,521	2,403	30,924
C Gate meeting space income	19,532	-	19,532	25,240	-	25,240
	<u>99,330</u>	<u>72,219</u>	<u>171,549</u>	<u>83,864</u>	<u>60,662</u>	<u>144,526</u>
	=====	=====	=====	=====	=====	=====

4 Staff numbers and costs

The aggregate remuneration and associated costs of employees was:

	Unrestricted funds £	Restricted Funds £	2020 Total £	Unrestricted funds £	Restricted Funds £	2019 Total £
Salaries	184,264	908,053	1,092,317	186,566	841,222	1,027,788
Social security costs	12,014	76,510	88,524	13,185	70,898	84,083
Pension costs	8,716	44,746	53,462	9,028	40,343	49,371
	<u>204,994</u>	<u>1,029,309</u>	<u>1,234,303</u>	<u>208,779</u>	<u>952,463</u>	<u>1,161,242</u>
	=====	=====	=====	=====	=====	=====

No employee received a salary of more than £60,000 (2019 - none).

No remuneration was paid to any Directors for the year (2019 - £nil). Expenses of £50 (2019 - £20) were paid to 1 (2019 - 1) Director.

The average monthly number of employees (head count basis) during the year was 50 excluding Directors (2019 - 47). The full-time equivalents totalled 39 (2019 - 37).

Key management personnel compensation, which includes four team managers and the CEO amounted to £208,883 (2019 - £226,190).

During the year redundancy payments amounting to £10,593 (2019 - £nil) were paid to 2 employees. These costs are charged to the income and expenditure account as incurred.

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Notes to the financial statements (continued)

5 Operating surplus

	2020 £	2019 £
Operating surplus is stated after charging:		
Auditor's remuneration	5,371	7,100
	=====	=====

6 Raising funds

	Unrestricted £	Designated £	Restricted £	2020 Total £	Unrestricted £	Designated £	Restricted £	2019 Total £
Staff salaries	52,632	-	-	52,632	51,022	-	-	51,022
	=====	=====	=====	=====	=====	=====	=====	=====
	52,632	-	-	52,632	51,022	-	-	51,022
	=====	=====	=====	=====	=====	=====	=====	=====

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Notes to the financial statements (continued)

7 Direct charitable expenditure

					As restated	As restated	As restated	As restated
	Unrestricted	Designated	Restricted	2020	Unrestricted	Designated	Restricted	2019
	£	£	£	Total	£	£	£	Total
				£				£
Activities	5,999	-	114,132	120,131	2,700	-	122,042	124,742
Staff costs	124,123	-	1,029,309	1,153,432	130,389	-	952,463	1,082,852
Recruitment costs	188	-	2,730	2,918	820	-	5,385	6,205
Staff training	646	-	7,862	8,508	731	-	5,392	6,123
Premises rent / rates	28,248	-	28,911	57,159	28,770	-	28,389	57,159
Premises maintenance and utilities	19,780	-	14,964	34,744	17,202	-	14,411	31,613
Staff travel and accommodation	466	-	8,024	8,490	203	-	8,087	8,290
Print post and stationery	954	-	6,156	7,110	1,436	-	6,610	8,046
Telephone	2,095	-	19,307	21,402	2,069	-	16,671	18,740
Maintenance and repairs	6,652	-	29,735	36,387	5,720	-	24,213	29,933
Depreciation	4,868	4,000	18,360	27,228	4,865	4,000	16,063	24,928
Insurance	3,022	-	6,943	9,965	3,255	-	8,207	11,462
Sundries	315	-	-	315	194	-	22	216
Professional fees	876	-	4,361	5,237	3,512	-	8,019	11,531
Bank charges	64	-	-	64	62	-	32	94
Temporary staff and wellbeing	6	-	253	259	-	-	-	-
Subcontractors etc	-	-	1,108	1,108	-	-	-	-
Governance costs – note 8	29,253	-	4,562	33,815	28,696	-	5,920	34,616
	<u>227,555</u>	<u>4,000</u>	<u>1,296,717</u>	<u>1,528,272</u>	<u>230,624</u>	<u>4,000</u>	<u>1,221,926</u>	<u>1,456,550</u>
	=====	=====	=====	=====	=====	=====	=====	=====

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Notes to the financial statements (continued)

8 Governance costs	Unrestricted £	Designated £	Restricted £	2020 Total £	Unrestricted £	Designated £	Restricted £	2019 Total £
Staff costs	28,239	-	-	28,239	27,368	-	-	27,368
Auditor's remuneration	809	-	4,562	5,371	1,180	-	5,920	7,100
Board meeting expenses	205	-	-	205	148	-	-	148
	<u>29,253</u>	<u>-</u>	<u>4,562</u>	<u>33,815</u>	<u>28,696</u>	<u>-</u>	<u>5,920</u>	<u>34,616</u>
	=====	=====	=====	=====	=====	=====	=====	=====

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Notes to the financial statements (continued)

9	Fixed assets			
		Tenants improvements £	Furniture & equipment £	Total £
	Cost			
	As at 1 April 2019	214,787	19,597	234,384
	Additions in year	-	6,608	6,608
	As at 31 March 2020	214,787	26,205	240,992
	Depreciation			
	As at 1 April 2019	85,915	5,462	91,377
	Charge for year	21,479	5,749	27,228
	As at 31 March 2020	107,394	11,211	118,605
	Net book value			
	As at 31 March 2020	107,394	14,993	122,387
		=====	=====	=====
	As at 31 March 2019	128,872	14,135	143,007
		=====	=====	=====
	2019	Tenants improvements £	Furniture & equipment £	Total £
	Cost			
	As at 1 April 2018	214,787	13,799	228,586
	Additions in year	-	5,798	5,798
	As at 31 March 2019	214,787	19,597	234,384
	Depreciation			
	As at 1 April 2018	64,436	2,013	66,449
	Charge for year	21,479	3,449	24,928
	As at 31 March 2019	85,915	5,462	91,377
	Net book value			
	As at 31 March 2019	128,872	14,135	143,007
		=====	=====	=====
	As at 31 March 2018	150,351	11,786	162,137
		=====	=====	=====
10	Debtors		2020 £	2019 £
	Trade debtors		29,220	14,271
	Other debtors		24,263	33,154
			53,483	47,425
			=====	=====

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Notes to the financial statements (continued)

11 Creditors

	2020 £	2019 £
Amounts falling due within one year:		
Taxation and social security	23,255	20,166
Other creditors and provisions	15,274	47,814
Deferred income	115,977	165,248
	<u>154,506</u>	<u>233,228</u>
	=====	=====
Deferred income		
Opening income in advance	165,248	128,602
Release in year	(145,837)	(86,798)
Deferred in year	96,566	123,444
	<u>115,977</u>	<u>165,248</u>
	=====	=====
Closing income in advance	115,977	165,248
	=====	=====

Deferred income relates to 2020/21 financial year and has been deferred as the obligations of the grant were not met at the year-end.

12 Pensions

The amount of pension contributions outstanding at the year end was £nil (2019 - £nil).

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Notes to the financial statements (continued)

13 Funds					
2020	Opening balance £	Income in year £	Expenditure in year £	Transfers in year £	Closing balance £
Restricted funds					
DCICA IT Fund – capital	5,798	6,608	(2,297)	-	10,109
Seagate House – capital	96,405	-	(16,063)	-	80,342
	<u>102,203</u>	<u>6,608</u>	<u>(18,360)</u>	<u>-</u>	<u>90,451</u>
Welfare Rights	29,449	27,168	(54,380)	(2,237)	-
Rights Way Programme	-	108,203	(63,473)	(7,777)	36,953
Young Carers Support (prev YCP/Upbeet)	15,794	241,630	(195,348)	(24,466)	37,610
Communications	12,293	103,321	(112,005)	7,589	11,198
Counselling	-	5,724	(7,477)	1,753	-
Adult Carers Support	6,474	202,989	(165,962)	(33,591)	9,910
Carer Involvement	-	25,396	(18,150)	(3,695)	3,551
Carers Activities	1,043	415	(103)	-	1,355
Self Directed Support in Scotland	27,762	127,091	(103,125)	(20,572)	31,156
Short Breaks service	15,876	222,995	(154,997)	(19,997)	63,877
Community Jobs Scotland	851	2,897	(3,748)	-	-
Independent Living Services – Dundee	2,263	40,307	(32,135)	(7,853)	2,582
Independent Living Services - Angus	1,797	55,100	(48,778)	(8,119)	-
Shared Care Scotland	4,913	14,082	(14,824)	-	4,171
ICF Carers Engagement	3,351	-	(1,108)	-	2,243
Caring Places	5,627	159,405	(133,250)	(16,537)	15,245
Carers Act Implementation Officer	4,968	31,535	(26,305)	(3,284)	6,914
Hospital Discharge Project	26,215	-	(5,856)	(6,644)	13,715
Carers Act 2016 Funding	32,910	145,805	(137,333)	(16,846)	24,536
Total restricted funds	<u>293,789</u> =====	<u>1,520,671</u> =====	<u>(1,296,717)</u> =====	<u>(162,276)</u> =====	<u>355,467</u> =====
Designated funds					
Redundancy reserve	101,000	-	-	-	101,000
Service provision reserve	32,954	-	-	-	32,954
Seagate House	24,000	-	(4,000)	-	20,000
COVID-19 Contingency	-	-	-	10,000	10,000
	<u>157,954</u> =====	<u>-</u> =====	<u>(4,000)</u> =====	<u>10,000</u> =====	<u>163,954</u> =====
Unrestricted funds					
Centre	34,865	50,802	(180,875)	131,046	35,838
Counselling	-	4,401	(4,401)	-	-
Payroll	6,275	52,951	(42,396)	(5,337)	11,493
Seagate	8,102	25,532	(52,515)	32,696	13,815
Community fundraising	6,129	-	-	(6,129)	-
	<u>55,371</u> =====	<u>133,686</u> =====	<u>(280,187)</u> =====	<u>152,276</u> =====	<u>61,146</u> =====
Total unrestricted funds	<u>213,325</u> =====	<u>133,686</u> =====	<u>(284,187)</u> =====	<u>162,276</u> =====	<u>225,100</u> =====
Funds totals	<u>507,114</u> =====	<u>1,654,357</u> =====	<u>(1,580,904)</u> =====	<u>-</u> =====	<u>580,567</u> =====

Disabled and Carers Information Centre Association
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Notes to the financial statements (continued)

13 Funds					
2019	Opening balance £	As restated Income in year £	As restated Expenditure in year £	As restated Transfers in year £	Closing balance £
Restricted funds					
DCICA IT Fund – capital	-	5,798	-	-	5,798
Seagate House – capital	112,468	-	(16,063)	-	96,405
	<u>112,468</u>	<u>5,798</u>	<u>(16,063)</u>	<u>-</u>	<u>102,203</u>
Welfare Rights	3,730	183,859	(141,209)	(16,931)	29,449
YCP /Upbeet	7,387	209,408	(176,318)	(24,683)	15,794
Communications	6,272	94,643	(107,988)	19,366	12,293
Counselling	-	7,791	(8,132)	341	-
Adult Carers Support	7,562	198,370	(171,379)	(28,079)	6,474
Carer Involvement	-	24,667	(20,348)	(4,319)	-
Young Carers Activities	7,835	-	-	(7,835)	-
Carers Activities	893	904	(754)	-	1,043
Self Directed Support in Scotland	1,505	132,397	(86,844)	(19,296)	27,762
Short breaks service	7,625	223,983	(189,819)	(25,913)	15,876
Community Jobs Scotland	1,821	14,337	(15,307)	-	851
Carers Support/Outreach	1,722	-	-	(1,722)	-
Moving and handling	5,502	-	-	(5,502)	-
ILS payroll - Dundee	-	21,332	(18,327)	(3,005)	-
Independent Living Services – Dundee	24,526	39,576	(31,712)	(30,127)	2,263
Independent Living Services - Angus	6,003	54,000	(48,446)	(9,760)	1,797
Shared Care Scotland	300	12,807	(8,194)	-	4,913
ICF Carers Engagement	7,040	-	(3,689)	-	3,351
Caring Places	1,767	152,984	(127,761)	(21,363)	5,627
Carers Act Implementation	2,454	31,530	(24,481)	(4,535)	4,968
Hospital Discharge Project	-	40,000	(6,035)	(7,750)	26,215
Carers Scotland Act 2016 Implementation Funding	-	54,128	(19,120)	(2,098)	32,910
Total restricted funds	<u>206,412</u> =====	<u>1,502,514</u> =====	<u>(1,221,926)</u> =====	<u>(193,211)</u> =====	<u>293,789</u> =====
Designated funds					
Redundancy reserve	80,000	-	-	21,000	101,000
Service provision reserve	32,954	-	-	-	32,954
Seagate House	28,000	-	(4,000)	-	24,000
	<u>140,954</u> =====	<u>-</u> =====	<u>(4,000)</u> =====	<u>21,000</u> =====	<u>157,954</u> =====
Unrestricted funds					
Centre	34,638	68,610	(208,869)	140,486	34,865
Counselling	-	2,461	(3,778)	1,317	-
Payroll	5,290	26,282	(21,869)	(3,428)	6,275
Seagate	833	19,240	(47,130)	35,159	8,102
Tartan	919	-	-	(919)	-
Community fundraising	5,892	641	-	(404)	6,129
	<u>47,572</u> =====	<u>117,234</u> =====	<u>(281,646)</u> =====	<u>172,211</u> =====	<u>55,371</u> =====
Total unrestricted funds	<u>188,526</u> =====	<u>117,234</u> =====	<u>(285,646)</u> =====	<u>193,211-</u> =====	<u>213,325</u> =====
Funds totals	<u>394,938</u> =====	<u>1,619,748</u> =====	<u>(1,507,572)</u> =====	<u>-</u> =====	<u>507,114</u> =====

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Notes to the financial statements (continued)

13 Funds (continued)

Purposes of restricted funds

DCICA IT Fund - capital

This fund was established in 2019 to cover the cost of future depreciation of IT assets such as laptops, servers etc. All funds received to support purchases have been spent in the current and previous year, and this fund will be released in line with depreciation on the equipment within future financial years. Equipment is shown within note 9 of the accounts.

Seagate House - capital

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 previous 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 9 of the accounts.

Welfare Rights, The National Lottery Community Fund, Dundee Health & Social Care Partnership

The Centre has offered a welfare rights service since 1999 and assists carers and disabled people to access benefits and income to promote financial capability. Funding and the service ended in August 2019.

Rights Way, The National Lottery Community Fund, Dundee Health & Social Care Partnership

This project launched on 1 September 2019 and was co-created with carers and will deliver a groupwork programme. The programme enables people to share their knowledge, experience and achieve their personal goals. The programme will support people to have increased knowledge and understanding of their rights and have the confidence to exercise them.

Young Carers Support (prev Young Carers Project), Dundee Health & Social Care Partnership

These funds support the work of our wider Carers Support Team, which operates on a locality based model throughout the city, in providing support to young people who have a caring role. This is mainly undertaken through 1:1 support, group work, consultation and activities. The team also undertake awareness raising and work with schools, colleges and universities throughout the city to ensure that young people are not undertaking inappropriate caring roles and gives them the skills required to access further opportunities.

Communications, Dundee Health & Social Care Partnership

The team support our communications with carers, professionals and the public through publications, internet and in the media. Since the implementation of the Carers (Scotland) Act 2016 in April 2019, this service contributes to the local authority duty to establish and maintain an information service to carers.

Counselling, Misc Trusts

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.

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

Notes to the financial statements (continued)

13 Funds (continued)

Adult Carers Support – Dundee Health & Social Care Partnership

This funding enables the Centre to identify and support adult carers to improve their health and wellbeing whilst continuing in their caring role. Since 2019, this service incorporated a number of previous services including our BME support project, Early Intervention Service, Moving & Handling, Outreach and Community Health projects and now forms part of our Carers Support Team which operates on a locality-based model throughout the city.

Carer Involvement – Dundee Health & Social Care Partnership

This fund supports a specific staff member with a remit for involving carers in consultation and involvement. Under the new Act, carers must be involved in the planning, shaping, delivery and review of services.

Carers Activities

This fund enables carers to get a break by participating in several activities and outings, these have included the Christmas party, drop-in cafés and theatre trips and also support specific carers groups such as the Lifeline and Stressbusters Groups.

Self Directed Support in Scotland - Scottish Government

The team aims to increase access to Self-directed Support providing information and support to carers and supported people, regardless of budget allocation from the local authority. Advisors and the Learning and Development worker use a brokerage approach to the support which they provide. As well as individual support there is also a focus on engagement and ensuring that people have their voices heard.

Short Breaks Service – Dundee Health & Social Care Partnership

Following tests of change and short breaks research which were 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 several job opportunities for young people in Dundee.

Independent Living Services Dundee, Dundee Health & Social Care Partnership

This service ensures that supported people in Dundee 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 SDS option including a Direct Payment.

Independent Living Services Angus, Angus Health & Social Care Partnership

This service ensures that supported people in Angus 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 SDS option including a Direct Payment.

Disabled and Carers Information Centre Association

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Notes to the financial statements (continued)

13 Funds (continued)

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 the people they care for. This funding enables people to have access to flexible and personalised short breaks.

ICF Carer Engagement, Dundee Health & Social Care Partnership, Integrated Care Fund

To undertake effective engagement as identified in the Dundee Health and Social Care Partnership Strategic and Commissioning Plan. This work is testing new ways to enable carers to be involved in the design of services.

Caring Places, Dundee Health & Social Care Partnership

The Caring Places Work was established in response to engagement with carers and stakeholders on how carers services should be delivered in the future by the Carers Centre. A Localities Team was established in November 2016 and consisted of 3 Localities Development Workers, each with a specific remit for young carers, young adult carers and adult carers respectively. Since 19-20, this model of working has been rolled out across the city by our Carers Support Team.

Carers Act Implementation, Dundee Health & Social Care Partnership

These funds support the Implementation Officer who has the remit to support the local Carers Partnership and the implementation of the new Carers (Scotland) Act 2016.

Hospital Discharge Project, Dundee Health & Social Care Partnership

These funds are being used to undertake a quality improvement project with patients, carers and health and social care professionals in the city to gain a fuller understanding of their experience of involvement with hospital discharge. The project will examine the extent to which patients and carers have been involved in discharge processes, so that the HSCP can learn from these experiences and if necessary, improve services.

Carers Scotland Act 2016 Implementation Funding, Dundee Health & Social Care Partnership

Following the implementation of the Act, several new posts have been established to support the roll out of the localities approach across the city, this includes 2 new Team Leader Posts as well as staffing to develop peer support opportunities and learning and development for carers and the workforce.

Purposes of designated funds

Designated Redundancy Reserve

The Board holds a designated reserve to meet the legal requirements of paying redundancy to staff should the organisation require to be wound up. The level of this reserve is considered by the Directors regularly in relation to staff numbers, length of service and estimated redundancy costs.

Designated Service Provision Reserve

An additional designated reserve is held to defray the variations in the running costs of the organisation where there may be delays in receiving funding decisions which necessitate temporary funding decisions to be made.

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Notes to the financial statements (continued)

13 Funds (continued)

Designated Seagate House Reserve

This designated reserve was established to fund future Tenants Improvement Depreciation charges over 10 years following the renovation of the current Seagate House offices in 2015.

Designated COVID-19 Contingency Reserve

This reserve was established in March 2021 to provide a contingency for the anticipated financial implications of the COVID-19 pandemic over the 20-21 and 21-22 financial years and will be reviewed at the end of this period.

Transfers

Throughout the year, each project is charged with management and communication costs, in accordance with the provisions within each fund agreement.

14 Analysis of net assets between funds

	Unrestricted £	Designated £	Restricted £	Total £
2020				
Tangible fixed assets	11,936	20,000	90,451	122,387
Net current assets	49,210	143,954	265,016	458,180
	<u>61,146</u>	<u>163,954</u>	<u>355,467</u>	<u>580,567</u>
	=====	=====	=====	=====

	Unrestricted £	Designated £	Restricted £	Total £
2019				
Tangible fixed assets	16,804	24,000	102,203	143,007
Net current assets	38,567	133,954	191,586	364,107
	<u>55,371</u>	<u>157,954</u>	<u>293,789</u>	<u>507,114</u>
	=====	=====	=====	=====

15 Commitments under operating leases

	2020 £	2019 £
At 31 March 2020 the charitable company had the following commitments under non-cancellable operating leases:		
Due within one year	49,087	55,093
Within the second and fifth years	166,644	168,715
Outwith five years	173,250	211,750
	<u>388,981</u>	<u>435,558</u>
	=====	=====

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Notes to the financial statements (continued)

16 Reconciliation of net income to net cash from operating activities

	2020 £	2019 £
Net income for the reporting period (as per the statement of financial activities)	73,453	112,176
Adjustments for:		
Depreciation charges	27,228	24,928
Interest income	(241)	(255)
(Increase)/decrease in debtors	(6,058)	49,096
(Decrease)/increase in creditors	(77,661)	42,015
Net cash provided by operating activities	16,721 =====	227,960 =====

17 Prior period adjustment

Reconciliation of movements

	Unrestricted £	2019 Designated £	2019 Restricted £	2019 Total £
Income				
As previously reported	321,805	-	1,542,034	1,863,839
Adjustment to prior year				
Internally generated invoices	(204,571)	-	(39,520)	(244,091)
As restated	117,234	-	1,502,514	1,619,748
Expenditure				
As previously reported	(293,006)	(4,000)	(1,454,657)	(1,751,663)
Adjustment to prior year				
Internally generated invoices	11,360	-	232,731	244,091
As restated	(281,646)	(4,000)	(1,221,926)	(1,507,572)
Transfer				
As previously reported	(21,000)	21,000	-	-
Adjustment to prior year				
Internally generated invoices	193,211	-	(193,211)	-
As restated	172,211	21,000	(193,211)	-
Net incoming resources for year				
As previously reported	7,799	17,000	87,377	112,176
Adjustment to prior year				
Internally generated invoices	-	-	-	-
As restated	7,799	17,000	87,377	112,176

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Notes to the financial statements (continued)

17 Prior period adjustment (continued)

During the year, it was agreed, that the accounting treatment of internally generated invoices, which related to specific projects, be changed. Previously, these invoices were included in both total income and total expenditure. These invoices relate to staff and communication costs, which are allowable within the provisions of the funding agreements. As such, the projects have incurred these costs, albeit internally, and this has been recognised by way of a fund transfer from restricted to unrestricted funds.

The 2019 accounts have been restated to remove this income and expenditure from the totals.

This adjustment has no impact on the net surplus reported for the year, or the closing balances on the restricted, unrestricted or designated funds.