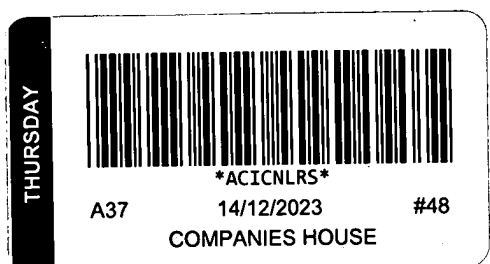


**Disabled and Carers Information
Centre Association
(A company limited by guarantee)**

**Directors' report and financial statements
for the year ended 31 March 2023**

Company number SC160754

Scottish Charity number SC024115



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

Contents

	Page
Company information	1
Report of the Board	2 - 6
Statement of directors' responsibilities	7
Independent auditor's report	8 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cashflows	13
Notes to the financial statements	14 - 31

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

Company information

Directors	Alan Baird	- Convenor
	Christine Barber	- Resigned April 23
	Jack Boyle	- Vice Convenor
	Julie Grace	- Appointed Jun 23
	Carolyn Johnstone	
	Sophie Kennedy	- Appointed Jun 23
	Eilidh McLaughlin	- Appointed Jun 23
	Trudy McLeay	- Appointed Aug 22
	Janet Robertson	- Appointed Jun 23
	Isabel Shearer	
	Arnot Tippet	

Chief Executive Officer	Mrs Lucinda Godfrey (to Sep 22)
	Mr Neil Campbell (from Feb 23)

Company Secretary	Mrs Lucinda Godfrey (to Sep 22)
	Mrs Stacey MacDonald (from Sep 22 to Mar 23)
	Mr Neil Campbell (from Apr 23)

Registered office and principal office	132-134 Seagate
	Dundee
	DD1 2HB

Auditor	Bird Simpson & Co
	144 Nethergate
	Dundee
	DD1 4EB

Bankers	Bank of Scotland
	291 Clepington 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 2023.

The company information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Articles of Association of the company and the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, governance and management

Disabled and Carers Information Centre Association provides information and support services for unpaid carers of all ages and disabled people. The organisation trades under the name of Dundee Carers Centre. The Centre works with unpaid carers and disabled people to allow effective consultation, meaningful involvement and collaborates with statutory agencies, voluntary organisations, and local business to develop services 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 charity is managed by the Board of Directors which makes strategic and policy decisions. During 2022 – 2023 there were 7 directors.

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.

Staff

The Directors approve the overall strategy of the organisation and delegate the operational management, development and administration to the Chief Executive Officer, Mr Neil Campbell.

Other organisations

In pursuit of its charitable objectives, the charity works with disabled people, unpaid carers of all ages, local and national carer organisations, statutory, public, private and voluntary organisations.

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Report of the Board (continued)

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 unpaid carers and disabled people. We also work with other organisations to develop 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. Over the year the Trustees reviewed the register to include risks as we emerged from Covid 19 post-pandemic, rather than continuing with an additional register for this.

Risks identified in the year included the need to recruit new Trustees, the impact of the end of funding for programmes, and the specific risks associated with managing the Centre as we emerged from the covid pandemic. These areas have all been mitigated for and actions identified on the risk register to further manage the risk.

Achievements and performance

The Centre continued to provide high-quality support and services for unpaid carers, disabled people and their families. This included carers support services offered in person whilst continuing to provide remote options. The team secured the funding required and worked closely with partners in schools and communities to develop locality plans. Our Independent Living team provided high-quality short breaks using our brokerage approach, and advice and information for Self-Directed Support. The C Gate started to re-take external bookings, restoring this additional revenue stream. Our Personal Payroll Service for Self-Directed Support clients continues to see growth and is proving popular. We continued to develop our digital communications via social media platforms including Facebook, Twitter and Instagram. We developed work with our new database, Charitylog. During a difficult winter for unpaid carers and a cost-of-living emergency we received additional funds to deliver Short Breaks and a Winter Assistance Fund. All teams saw an increase in demand for services and support and responded to this challenge by continuing to deliver based on our values, and by a culture of compassion, kindness and creativity.

The Centre progressed the extended interim strategic plan. A new strategic plan will be developed during 2023, following the appointed of our new CEO. The following highlights achievements over the year to progress towards meeting the key aims of Dundee Carers Centre.

1. **Working Together** – Working collectively has never been more important, supporting and challenging each other will drive the change that is needed for carers and disabled people. The voices of people with lived experience need to be heard and understood. We must provide the opportunities and support to enable people to participate and affect change in their lives, communities, services, and the Centre.

Working with the Carers Partnership the Centre designed key aims and objectives to further involve people in the work of the centre. The work has resulted in new resources for the Centre including testing a Participatory Budgeting approach.

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Report of the Board (continued)

The centre involves over 70 volunteers who are vital to the work we do. The Carers Decide Groupwork Programme provides an opportunity for carers to learn with and from each other.

Young Carers Action Day on 15th March 2023 was the culmination of multi-agency efforts in the city, driven by the young carers voice group and young carer ambassadors taking action to improve identification of, and support to, young carers following the development of the Supporting Young Carers in Schools policy which was launched in March 2017. The showcase event took place in the Overgate Shopping Centre and was attended by young people, key partners, and schools. The event was a huge success and received very positive feedback.

The Centre continued to support opportunities for people to have their voices heard and started continuous improvement groups, including for our Short Breaks and Self-Directed Support services that provide an effective feedback loop. During the year we continued to work with unpaid carers, disabled people, and the workforce and respond to the National Care Service consultations.

2. **Learning Together** – We need to create space and opportunities to reflect and learn together to enhance our collective understanding of the impact of the Pandemic. This as well as utilising local and national data, will enable us to articulate what our future direction needs to be.

Work begun to further understand the current context in preparation for our next strategic plan and to identify an appropriate quality standard award for the Centre in the future. Regular learning and development opportunities are provided with staff and volunteers, including Decider Life Skills. A new Learning & Development Plan will be developed along with the new strategy in 2023.

Work has continued to improve the accreditation offer to carers, including further development of Adult and Youth Achievement Awards. Resource packs were developed for schools to raise awareness and help identify young carers.

The Carers of Dundee learning platform for professionals and carers continued to extend the offer through e-modules and the Carers of Dundee Virtual Hub and groupwork team delivered learning opportunities online which had significant reach.

3. **Creating Together** - We will identify how our services will be delivered in the future ensuring that rights and wellbeing are at the heart of our approach. We will build on the positive work that has taken place before the pandemic but also keep the best of what we have developed over the past year. We need to ensure financial sustainability and design our infrastructure and working practices to support an approach that continues to be accessible and flexible.

Lucinda Godfrey resigned as CEO in September 2023. In her 19 years as CEO, Lucinda made an outstanding contribution to the growth and development of Dundee Carers Centre. The organisation is highly regarded by carers and key stakeholders in Dundee and Lucinda's effective leadership played a significant role in the effective support of Dundee's unpaid carers and those living with disabilities. Trustees, working with BTA Associates, appointed an interim-CEO while recruitment for a new CEO was undertaken. Neil Campbell was appointed to the role of CEO on February 28th 2023.

The Senior Management Team at the Centre led and participated in workstreams identified by the Carers Partnership in response to identified priorities. Utilising Carers Act Funding to support implementation of the recommendations has included the Centre taking forward with partners several areas of new work and enhancement of current services. This includes additional resources for Counselling support, Self-Directed Support, Awareness raising, Involvement and Digital learning.

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Report of the Board (continued)

Financial Review

The Centre continues to receive funding through a range of funders with main sources being Dundee Health and Social Care Partnership, Dundee City Council Children & Families, The National Lottery Community Fund, Shared Care Scotland and the Scottish Government. All these funds have enabled the Centre to progress on specific objectives within the organisation's Strategic Plan including development of locality working, carers decide groupwork programme, Self-Directed Support, Short Breaks, and volunteering.

Principal risks that have been identified include the external financial environment and managing the ongoing funding challenges that face all charitable organisations. Through the new strategic planning process over the next 12-months we will develop a financial plan to enable the Centre to continue to ensure sustainability.

The movement for the year in unrestricted funds amounted to a surplus of £19,863 (2022 – deficit £3,186) and the movement for the year in designated funds amounted to a deficit of £14,000 (2022 – surplus £17,329) and the movement for the year in restricted funds amounted to a surplus of £29,705 (2022 - deficit £13,268).

Unrestricted funds, as shown in the balance sheet at 31 March 2023, amounted to £79,238 (2022 - £59,375), designated funds amounted to £163,283 (2022 - £177,283) and restricted funds amounted to £349,570 (2022 - £319,865). These 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.

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

Looking ahead, and with a new CEO, the Centre will consolidate the strength of our high-quality services and support for unpaid carers, disabled people and their families in the context of facing increased demand. During 2023 we will develop a new strategic plan in collaboration with unpaid carers, disabled people and stakeholders. We will continue to embed our carers support localities approach and independent living services along with our partners, ensuring we respond to meet the needs of unpaid carers, disabled people and their families across Dundee and beyond.

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.

Related parties

There were no related party transactions in the year.

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

Report of the Board (continued)

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 22 August 2023.

Signed on behalf of the Board



Prof Alan G Baird
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

Opinion

We have audited the financial statements of Disabled and Carers Information Centre for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 Financial Reporting Standard 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 2023 and of its incoming resources and application of resources, 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 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 for 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 charity 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 Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity'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 Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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.

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 (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company 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 Trustees 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 Trustees are responsible for assessing the charity'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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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 report in accordance with the Act 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

At the planning stage, we assess the risk of material misstatement and any such irregularities and design audit procedures tailored to these risks which will be followed to ensure that we are capable of meeting our responsibilities in this area. Factors relevant to our assessment, which have a positive impact on the capability of our procedures to detect such irregularities, are the size of the entity, the complexity of the entity's operations and our understanding of their regulatory and control environments.

The staff working on this audit assignment have been fully briefed in relation to the charity's activities, including the regulatory regime in which they operate.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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
(continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Review of correspondence with regulators including OSCR and the Health and Safety Executive, reviewing legal fee invoices and board minutes.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://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 charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Murray Dalgety (Senior Statutory Auditor)
For and on behalf of Bird Simpson & Co

21/08/23

Chartered Accountants
Statutory Auditor

144 Nethergate
Dundee
DD1 4EB

Bird Simpson & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

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 2023

	Note	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds 2022 £
Income									
Donations and legacies		56,771	-	39,793	96,564	72,207	-	45,096	117,303
Charitable activities		75,211	-	2,124,382	2,199,593	59,012	-	1,653,079	1,712,091
Investments		1,470	-	-	1,470	44	-	-	44
Total income	2,3	133,452	-	2,164,175	2,297,627	131,263	-	1,698,175	1,829,438
Expenses									
Raising funds	6	53,590	-	-	53,590	(55,376)	-	-	(55,376)
Charitable activities	7	284,886	4,000	1,919,583	2,208,469	(251,243)	(4,000)	(1,517,944)	(1,773,187)
Total expenses		338,476	4,000	1,919,583	2,262,059	(306,619)	(4,000)	(1,517,944)	(1,828,563)
Net incoming/(outgoing) resources before transfers		(205,024)	(4,000)	244,592	35,568	(175,356)	(4,000)	180,231	875
Transfers between funds		224,887	(10,000)	(214,887)	-	172,170	21,329	(193,499)	-
Net incoming resources after transfers		19,863	14,000	29,705	35,568	(3,186)	17,329	(13,268)	875
Fund balances brought forward at 1 April 2022	13	59,375	177,283	319,865	556,523	62,561	159,954	333,133	555,648
Fund balances carried forward at 31 March 2023		79,238	163,283	349,570	592,091	59,375	177,283	319,865	556,523

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

Balance sheet at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	9		74,751		105,632
Current assets					
Debtors	10	46,825		207,700	
Cash at bank and in hand		673,884		735,048	
			<u>720,709</u>	<u>942,748</u>	
Creditors					
Amounts falling due within one year	11	(203,369)		(491,857)	
Net current assets			<u>517,340</u>		<u>450,891</u>
Net assets			<u>592,091</u> =====		<u>556,523</u> =====
Capital and reserves					
Restricted funds	13		349,570		319,865
Unrestricted funds	13		242,521		236,658
			<u>592,091</u> =====		<u>556,523</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 22 August 2023 and signed on its behalf by



Prof Alan G Baird
Director

The notes on pages 14 to 31 form part of these financial statements.

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

Statement of cashflows for the year ended 31 March 2023

	Note	2023 £	2022 £
Cashflows from operating activities:			
Net cash used in/(provided by) operating activities	16	(49,462)	37,556
Cash flows from investing activities:			
Dividends, interest and rents from investments		1,470	-
Purchase of property, plant and equipment		(13,172)	(23,697)
Net cash used in investing activities		(11,702)	(23,697)
Net cash used in financing activities		-	-
Change in cash and cash equivalents in the reporting period		(61,164)	13,859
Cash and cash equivalents at the beginning of the reporting period		735,048	721,189
Cash and cash equivalents at the end of the reporting period		673,884 =====	735,048 =====

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Notes to the financial statements

1 Accounting Policies

Status of the company

Disabled and Carers Information Centre Association is a 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 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).

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.

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.

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Notes to the financial statements (continued)

1 Accounting Policies (continued)

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.

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.

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

Notes to the financial statements (continued)

1 Accounting policies (continued)

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.

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	-	4-5 years straight line basis

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 capitalised.

Operating leases

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

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

Notes to the financial statements (continued)

2	Grants and fees receivable	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
	Income from charitable activities						
	Local Authority/Health & Social Care Partnership						
-	ILS funding - Dundee	-	42,337	42,337	-	41,068	41,068
-	- Angus	-	85,302	85,302	-	59,400	59,400
-	Community Mental Health & Wellbeing	-	93,513	93,513	-	79,000	79,000
-	Dundee City Council Children & Families	-	4,894	4,894	-	-	-
-	Common Good Fund	-	-	-	-	5,000	5,000
	Dundee Health & Social Care Partnership						
-	Communications, Information and Advice	-	89,601	89,601	-	87,844	87,844
-	Rights Way Programme	-	73,656	73,656	-	25,055	25,055
-	Adult Carers Support	-	165,884	165,884	-	160,264	160,264
-	Young Carers Support	-	173,434	173,434	-	170,033	170,033
-	Caring Places	-	324,801	324,801	-	156,675	156,675
-	Short Breaks Service	-	218,801	218,801	-	193,306	193,306
-	Carers Partnership Development Officer	-	18,184	18,184	-	31,651	31,651
-	Carer Involvement	-	23,662	23,662	-	21,768	21,768
-	Carers Act 2016 Funding	-	393,937	393,937	-	192,914	192,914
	Sundry grants received						
-	Carers Support (Northwood Trust)	-	21,000	21,000	-	21,000	21,000
-	Young Carers Support (Gannochy Trust)	-	12,750	12,750	-	13,750	13,750
-	Children in Need	-	27,372	27,372	-	37,242	37,242
-	Shared Care Scotland	-	121,095	121,095	-	25,641	25,641
-	Garfield Weston Foundation	-	-	-	-	8,333	8,333
-	Corra Foundation	-	17,946	17,946	-	9,527	9,527
-	SCVO Carers Capacity Building Fund	-	10,000	10,000	-	-	-
	Carried forward	-	1,918,169	1,918,169	-	1,339,471	1,339,471

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 £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
	<i>Income from charitable activities (continued)</i>						
	Brought forward	-	1,918,169	1,918,169	-	1,339,471	1,339,471
	The National Lottery Community Fund						
	- Rights Way Programme	-	45,178	45,178	-	104,848	104,848
	- Young Start	-	27,638	27,638	-	26,963	26,963
	Scottish Government						
	- Self Directed Support in Scotland	-	128,261	128,261	-	90,453	90,453
	- Winter Wellbeing Support & Services for Carers	-	-	-	-	78,073	78,073
	- COVID related Resilience/Wellbeing Funding	-	-	-	-	649	649
	- Community Based Adult Learning Recovery Fund	-	5,136	5,136	-	9,864	9,864
	Miscellaneous						
	- Department for Work and Pensions	-	-	-	-	2,758	2,758
		-	2,124,382	2,124,382	-	1,653,079	1,653,079
	Voluntary income						
	Core funding grants						
	Dundee Health & Social Care Partnership	35,676	-	35,676	34,976	-	34,976
		35,676	-	35,676	34,976	-	34,976
	Total grant income	35,676	2,124,382	2,160,058	34,976	1,653,079	1,688,055

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

Notes to the financial statements (continued)

3 Other income

	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
Donations	21,095	36,796	57,891	36,929	42,456	79,385
Bank interest	1,470	-	1,470	44	-	44
Management contribution	71,524	2,997	74,521	58,993	2,640	61,633
C Gate meeting space income	3,687	-	3,687	321	-	321
	<u>97,776</u>	<u>39,793</u>	<u>137,569</u>	<u>96,287</u>	<u>45,096</u>	<u>141,383</u>
	=====	=====	=====	=====	=====	=====

The Unrestricted donations and legacies figure of £56,771 within the Statement of Financial Activities on Page 11 is comprised of £35,676 voluntary grant income and £21,095 of unrestricted donations. The Unrestricted charitable activities fund of £75,211 is comprised of £71,524 of Unrestricted funds raised via management contribution and £3,687 CGate meeting income.

4 Staff numbers and costs

The aggregate remuneration and associated costs of employees was

	Unrestricted funds £	Restricted Funds £	2023 Total £	Unrestricted funds £	Restricted Funds £	2022 Total £
Salaries	204,882	1,160,855	1,365,737	211,077	1,000,785	1,211,862
Social security costs	19,631	104,751	124,382	15,946	85,562	101,508
Pension costs	10,276	58,256	68,532	10,711	49,944	60,655
	<u>234,789</u>	<u>1,323,862</u>	<u>1,558,651</u>	<u>237,734</u>	<u>1,136,291</u>	<u>1,374,025</u>
	=====	=====	=====	=====	=====	=====

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

Notes to the financial statements (continued)

No employee received a salary of more than £60,000 (2022 - Nil).

No remuneration was paid to any directors for the year (2022 - Nil). No expenses were paid to any directors for the year (2022 - Nil).

The average monthly number of employees (head count basis) during the year was 60 excluding directors (2022 - 53). The full-time equivalents totalled 47 (2022 - 42).

Key management personnel compensation, which includes four team managers and the CEO amounted to £262,884 (2022 - £255,076). The increase is KMP compensation in 2023 from 2022 was due to the charity recruiting the services of an interim CEO on a consultancy basis.

5 Operating surplus

	2023 £	2022 £
Operating surplus is stated after charging:		
Auditor's remuneration	5,604	5,520
	=====	=====

6 Raising funds

	Unrestricted £	Designated £	Restricted £	2023 Total £	Unrestricted £	Designated £	Restricted £	2022 Total £
Staff salaries	44,231	-	-	44,231	55,376	-	-	55,376
Employment Agency	9,359	-	-	9,359	-	-	-	-
	=====	=====	=====	=====	=====	=====	=====	=====
	53,590	--	-	53,590	55,376	-	-	55,376

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

Notes to the financial statements (continued)

7 Direct charitable expenditure

	Unrestricted £	Designated £	Restricted £	2023 Total £	Unrestricted £	Designated £	Restricted £	2022 Total £
Activities	3,658	-	402,483	406,141	408	-	193,023	193,431
Staff costs	164,995	-	1,323,862	1,488,857	152,681	-	1,136,293	1,288,974
Recruitment costs	11,726	-	4,210	15,936	25	-	4,016	4,041
Employment Agency	5,615	-	1,888	7,503	-	-	-	-
Staff training	1,131	-	5,100	6,231	1,360	-	18,649	20,009
Premises rent / rates	27,790	-	28,900	56,690	28,374	-	29,542	57,916
Premises maintenance and utilities	18,795	-	21,889	40,684	17,750	-	20,887	38,637
Staff travel and accommodation	-	-	1,330	1,330	-	-	593	593
Print post and stationery	552	-	2,944	3,496	378	-	2,043	2,421
Telephone	3,796	-	24,308	28,104	2,533	-	19,897	22,430
Maintenance and repairs	5,341	-	43,678	49,019	6,508	-	34,481	40,989
Depreciation	4,200	4,000	35,853	44,053	4,012	4,000	31,591	39,603
Insurance	4,307	-	12,001	16,308	3,804	-	9,064	12,868
Sundries	487	-	75	562	297	-	-	297
Professional fees	1,244	-	4,982	6,226	2,294	-	7,875	10,169
Bank charges	94	-	-	94	94	-	-	94
Temporary staff and wellbeing	25	-	1,290	1,315	-	-	5,345	5,345
Subcontractors etc	-	-	-	-	-	-	-	-
Bad Debt write-off	1,009	-	-	1,009	-	-	-	-
Governance costs – note 8	30,121	-	4,790	34,911	30,725	-	4,645	35,370
	284,886	4,000	1,919,583	2,208,469	251,243	4,000	1,517,944	1,773,187
	=====	=====	=====	=====	=====	=====	=====	=====

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

Notes to the financial statements (continued)

8 Governance costs

	Unrestricted £	Designated £	Restricted £	2023 Total £	Unrestricted £	Designated £	Restricted £	2022 Total £
Staff costs	25,563	-	-	25,563	29,675	-	-	29,675
Employment Agency	3,744	-	-	3,744				
Auditor's remuneration	814	-	4,790	5,604	875	-	4,645	5,520
Board meeting expenses	-	-	-	-	175	-	-	175
	<u>30,121</u>	<u>-</u>	<u>4,790</u>	<u>34,911</u>	<u>30,725</u>	<u>-</u>	<u>4,645</u>	<u>35,370</u>
	=====	=====	=====	=====	=====	=====	=====	=====

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

Notes to the financial statements (continued)

9 Fixed assets

	Tenants improvements £	Furniture & equipment £	Total £
Cost			
As at 1 April 2022	214,787	81,195	295,982
Additions in Year	-	13,172	13,172
Disposals in Year	-	(19,597)	(19,597)
As at 31 March 2023	214,787	74,770	289,557
Depreciation			
As at 1 April 2022	150,351	39,999	190,350
Charge for year	21,479	22,574	44,053
Disposals	-	(19,597)	(19,597)
As at 31 March 2023	171,830	42,976	214,806
Net book value	42,957	31,794	74,751
As at 31 March 2023	=====	=====	=====
As at 31 March 2022	64,436	41,196	105,632
	=====	=====	=====
2022	Tenants improvements £	Furniture & equipment £	Total £
Cost			
As at 1 April 2021	214,787	57,498	272,285
Additions in Year	-	23,697	23,697
As at 31 March 2022	214,787	81,195	295,982
Depreciation			
As at 1 April 2021	128,873	21,874	150,747
Charge for year	21,478	18,125	39,603
As at 31 March 2022	150,351	39,999	190,350
Net book value			
As at 31 March 2022	64,436	41,196	105,632
	=====	=====	=====
As at 31 March 2021	85,914	35,624	121,538
	=====	=====	=====

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

Notes to the financial statements (continued)

10	Debtors	2023	2022
		£	£
	Trade debtors	24,392	185,716
	Other debtors	22,433	21,984
		46,825	207,700
		=====	=====

11	Creditors	2023	2022
		£	£
	Amounts falling due within one year:		
	Taxation and social security	30,911	29,528
	Other creditors and provisions	123,577	171,935
	Deferred income	48,881	290,394
		203,369	491,857
		=====	=====

Deferred income

Opening income in advance	290,394	159,824
Release in year	(290,394)	(141,878)
Closing income in advance	48,881	272,448
	48,881	290,394
	=====	=====

Deferred income relates to 2023/24 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 (2022 - £nil).

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

Notes to the financial statements (continued)

13 Funds	Opening balance £	Income in year £	Expenditure in year £	Transfers in year £	Closing balance £
2023					
Restricted funds					
DCICA IT Fund – capital	34,004	-	(19,789)	13,172	27,387
Seagate House – capital	48,216	-	(16,063)	-	32,153
	<u>82,220</u>	<u>-</u>	<u>(35,852)</u>	<u>13,172</u>	<u>59,540</u>
Rights Way Programme	62,483	135,534	(124,263)	(23,775)	49,979
Young Carers Support	73,024	364,427	(328,730)	(47,632)	61,089
Communications	4,833	135,438	(135,616)	8,920	13,575
Counselling	751	46,875	(35,507)	(4,213)	7,906
Adult Carers Support	25,027	203,421	(182,517)	(32,366)	13,565
Carer Involvement	3,795	32,841	(28,772)	(2,271)	5,593
Carers Activities	1,355	-	(149)	(1,206)	-
Self Directed Support	41,460	128,276	(93,312)	(21,144)	55,280
Short Breaks service	-	218,801	(197,672)	(19,851)	1,278
Independent Living Services – Dundee	2,592	42,337	(34,625)	(8,506)	1,798
Independent Living Services - Angus	4,378	85,302	(61,122)	(10,696)	17,862
Shared Care Scotland	7,239	124,452	(114,591)	(1,347)	15,753
ICF Carers Engagement	445	-	-	(445)	-
Caring Places	1,536	157,265	(133,516)	(22,302)	2,983
Carers Partnership Development Officer	1,888	18,184	(18,065)	(2,007)	-
Carers Act 2016 Funding	6,839	306,245	(241,151)	(28,564)	43,369
Carers Service Capacity Building Fund	-	10,000	(1,464)	(8,536)	-
Community Based Adult Learning Fund	-	5,136	(5,136)	-	-
Winter Fund for Carers	-	149,641	(147,523)	(2,118)	-
Total restricted funds	<u>319,865</u>	<u>2,164,175</u>	<u>(1,919,583)</u>	<u>(214,887)</u>	<u>349,570</u>
Designated funds					
Redundancy reserve	110,000	-	-	-	110,000
Service provision reserve	38,000	-	-	-	38,000
Seagate House	12,000	-	-	(4,000)	8,000
Governance Reserve	7,283	-	-	-	7,283
COVID-19 Contingency	10,000	-	-	(10,000)	-
	<u>177,283</u>	<u>-</u>	<u>-</u>	<u>(14,000)</u>	<u>163,283</u>
Unrestricted funds					
Centre	40,575	54,490	(231,173)	184,754	48,646
Payroll Services	8,655	71,525	(60,509)	(6,699)	12,972
CGate	10,145	7,437	(50,794)	50,832	17,620
	<u>59,375</u>	<u>133,452</u>	<u>(342,476)</u>	<u>228,887</u>	<u>79,238</u>
Total unrestricted funds	<u>236,658</u>	<u>133,452</u>	<u>(342,476)</u>	<u>214,887</u>	<u>242,521</u>
Funds totals	<u>556,523</u>	<u>2,297,627</u>	<u>(2,262,059)</u>	<u>-</u>	<u>592,091</u>

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

Notes to the financial statements (continued)

13 Funds

2022	Opening balance £	Income in year £	Expenditure in year £	Transfers in year £	Closing balance £
Restricted funds					
DCICA IT Fund – capital	34,189	-	(15,526)	15,341	34,004
Seagate House – capital	64,279	-	(16,063)	-	48,216
	<u>98,468</u>	<u>-</u>	<u>(31,589)</u>	<u>15,341</u>	<u>82,220</u>
Rights Way Programme	78,882	131,173	(122,516)	(25,056)	62,483
Young Carers Support	45,716	376,554	(303,885)	(45,361)	73,024
Communications	7,039	103,328	(112,409)	6,875	4,833
Counselling	-	5,519	(7,503)	2,735	751
Adult Carers Support	16,261	192,449	(150,829)	(32,854)	25,027
Carer Involvement	3,873	21,768	(18,759)	(3,087)	3,795
Carers Activities	1,355	-	-	-	1,355
Self Directed Support	65,673	90,453	(91,660)	(23,006)	41,460
Short Breaks service	-	193,306	(176,104)	(17,202)	-
Independent Living Services – Dundee	2,591	41,068	(33,185)	(7,882)	2,592
Independent Living Services - Angus	2,332	59,400	(47,605)	(9,749)	4,378
Shared Care Scotland	3,771	25,641	(21,916)	(257)	7,239
ICF Carers Engagement	2,243	-	(1,798)	-	445
Caring Places	2,968	156,675	(136,556)	(21,551)	1,536
Carers Partnership Development Officer	1,961	31,651	(28,086)	(3,638)	1,888
Carers Act 2016 Funding	-	175,604	(144,958)	(23,807)	6,839
Carers Service Remote Working Fund	-	649	(649)	-	-
Community Based Adult Learning Fund	-	9,864	(9,864)	-	-
Winter Wellbeing Support and Services for Carers	-	78,073	(78,073)	-	-
Common Good Fund	-	5,000	-	(5,000)	-
Total restricted funds	<u>333,133</u> =====	<u>1,698,175</u> =====	<u>(1,517,944)</u> =====	<u>(193,499)</u> =====	<u>319,865</u> =====
Designated funds					
Redundancy reserve	101,000	-	-	9,000	110,000
Service provision reserve	32,954	-	-	5,046	38,000
Seagate House	16,000	-	-	(4,000)	12,000
Governance Reserve	-	-	-	7,283	7,283
COVID-19 Contingency	10,000	-	-	-	10,000
	<u>159,954</u> =====	<u>-</u> =====	<u>-</u> =====	<u>17,329</u> =====	<u>177,283</u> =====
Unrestricted funds					
Centre	38,480	62,699	(212,045)	151,441	40,575
Payroll Services	6,512	58,993	(50,164)	(6,686)	8,655
CGate (formerly Seagate)	17,569	9,571	(48,410)	31,415	10,145
	<u>62,561</u> =====	<u>131,263</u> =====	<u>(310,619)</u> =====	<u>176,170</u> =====	<u>59,375</u> =====
Total unrestricted funds	<u>222,515</u> =====	<u>131,263</u> =====	<u>(310,619)</u> =====	<u>193,499</u> =====	<u>236,658</u> =====
Funds totals	<u>555,648</u>	<u>1,829,438</u>	<u>(1,828,563)</u>	<u>-</u>	<u>556,523</u>

Disabled and Carers Information Centre Association

(A company limited by guarantee)

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 years, and this fund will be released in line with depreciation on the equipment within future financial years. Equipment is shown with 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 prior years, and this fund will be released in line with depreciation on the tenant's improvements in subsequent financial years. Tenant's improvements are shown within note 9 of the accounts.

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

This project launched in late Summer 2020 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, this service contributes to the local authority duty to establish and maintain an information service to carers.

Counselling, Dundee Health & Social Care Partnership, 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 from March 2022 will be staffed by two part-time members of staff along with a number of volunteer counsellors. Since March 2022 this service is being funded via Dundee Health and Social Care Partnership Carers Act Funds.

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.

13 Funds (continued)

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 enabled specific carers groups such as the Lifeline and Stressbusters Groups to benefit from a break and peer support by participating in activities and outings such as Christmas Lunch and theatre trips and was funded via direct fundraising activities of the groups themselves.

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 (post currently under review) 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 developed a Short Breaks Service which uses a brokerage approach to support carers and their families to design short breaks to meet their outcomes.

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.

Shared Care Scotland, Time to Live 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. During the 2021-22 and 2022-23 financial years this also included additional funding for breaks for carers via the ScotSpirit Holiday Voucher Scheme which formed part of the Scottish tourism pandemic recovery programme.

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 tested new ways to enable carers to be involved in the design of services.

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

Notes to the financial statements (continued)

13 Funds (continued)

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.

Development Officer Dundee Carers Partnership (formerly Implementation Officer), Dundee Health & Social Care Partnership

These funds support the Development Officer who has the remit to support the local Carers Partnership following the implementation of the new Carers (Scotland) Act 2016. This post became vacant during the 2022-23 financial year and will not be recruited to going forward.

Carers Scotland Act 2016 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. During the 2022-23 financial year this included additional activities such as the rollout of a Participatory Budgeting approach towards carers support, a digital participation project, increased staffing for engagement and participation as well as an additional Team Leader post to oversee these activities.

Carer Service Capacity Building Fund

This fund was available to local carers centre in Scotland to allow them to apply for support with the additional costs incurred in supporting staff to work remotely and increase their capacity following the pandemic.

Community Based Adult Learning Fund, Scottish Government

The Community Based Adult Learning Recovery Fund will support those who have faced barriers to learning and increased isolation as a result of the pandemic.

Winter Wellbeing Support and Services for Carers, Dundee Health & Social Care Partnership

Funds were made available in early 2022 via Scottish Government to help provide support to unpaid carers, in recognition of the enormous role they play in looking after loved ones, and the added pressure many have faced during the pandemic. During the 2022-23 financial year, this fund was opened again via funding from Dundee Health & Social Care Partnership to support carers in Dundee City with the cost of living crisis.

Common Good Fund, Dundee City Council

The Common Good Fund was used to support organisations who deliver services for the common good of the City, and in 2021/22 there was a particular focus on those who have been impacted by Coronavirus (Covid-19).

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

Notes to the financial statements (continued)

13 Funds (continued)

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 required 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 organisations where there may be delays in receiving funding decisions which necessitate temporary funding decisions to be made.

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 Governance Reserve

This designated reserve was established to fund future governance accreditation following changes to the NCVO Trusted Charity Award in June 2021. The organisation is currently reviewing alternative governance awards and aim to progress an alternative scheme in the next financial year therefore these funds have been established to meet the costs of this.

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 and was released during the 2022/23 financial year as Trustees considered this designated fund was no longer necessary.

Transfers

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

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

Notes to the financial statements (continued)

14 Analysis of net assets between funds

	Unrestricted £	Designated £	Restricted £	Total £
2023				
Tangible fixed assets	7,211	8,000	59,540	74,751
Net assets	72,027	155,283	290,030	517,340
	<u>79,238</u>	<u>163,283</u>	<u>349,570</u>	<u>592,091</u>
	=====	=====	=====	=====

	Unrestricted £	Designated £	Restricted £	Total £
2022				
Tangible fixed assets	11,412	12,000	82,220	105,632
Net assets	47,963	165,283	237,645	450,891
	<u>59,375</u>	<u>177,283</u>	<u>319,865</u>	<u>556,523</u>
	=====	=====	=====	=====

15 Commitments under operating leases

	2023 £	2022 £
At 31 March 2023 the company had the following commitments under non-cancellable operating leases:		
Due within one year	67,690	60,528
Within the second and fifth years	171,310	185,954
Outwith five years	57,750	96,471
	<u>296,750</u>	<u>342,953</u>
	=====	=====

16 Reconciliation of net income to net cash from operating activities

	2023 £	2022 £
Net expenditure for the reporting period (as per the statement of financial activities)	35,568	875
Adjustments for:		
Depreciation charges	44,053	39,603
Interest income	(1,470)	-
Decrease/(increase) in debtors	160,875	(156,623)
Decrease/(increase) in creditors	(288,488)	153,701
	<u>(49,462)</u>	<u>37,556</u>
	=====	=====