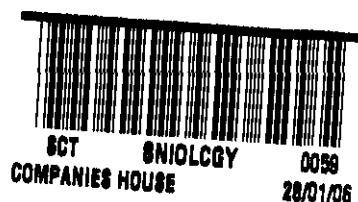


OXGANGS CARE
FINANCIAL STATEMENTS
31 MARCH 2005

COMPANY REGISTRATION NUMBER SC219244

Charity Number SC027609



CHARLES BURROWS & CO
Chartered Accountants & Registered Auditors
7 Palmerston Place
Edinburgh
EH12 5AH

OXGANGS CARE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2005

CONTENTS	PAGES
Members of the board and professional advisers	1
Directors annual report	2 to 3
Independent auditors' report	4 to 5
Income and expenditure account	6
Balance sheet	7
Notes to the financial statements	8 to 12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	14

OXGANGS CARE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The board of trustees

Ms Irene O'Hara
Mrs Susan Dalglish
Cllr Andrew Scobbie
Rev Jeffrey Miller
Mrs Lilian Martin
Mrs Irene Dickson
Rev Gillean MacLean

Company secretary

Ms Irene O'Hara

Business address

35 Oxgangs Crescent
Edinburgh
EH13 9HJ

Registered office

35 Oxgangs Crescent
Edinburgh
EH13 9HJ

Auditors

Charles Burrows & Co
Chartered Accountants
& Registered Auditors
7 Palmerston Place
Edinburgh
EH12 5AH

Bankers

Bank of Scotland
426 Morningside Road
Edinburgh
EH10 5QF

OXGANGS CARE

DIRECTORS ANNUAL REPORT

YEAR ENDED 31 MARCH 2005

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2005.

INTRODUCTION

This report is prepared in accordance with the Memorandum and Articles of Association and the recommendation of the Statement of Recommended Practice and Reporting by Charities and complies with applicable law.

LEGAL STATUS

The company, which was incorporated on 17 May 2001, is a recognised charity in Scotland and is operated under the rules of its Memorandum and Articles of Association. The management of the charity is the responsibility of the directors who are elected and co-opted under terms of the Memorandum and Articles of Association.

OBJECTIVES OF OXGANGS CARE

The objectives of Oxgangs Care are to promote the welfare of people who have special needs, including those who are disabled or frail (physically or mentally) and their carers within the neighbourhoods of Braids, Buckstone, Caiystane, Colinton, Colinton Mains, Craiglockhart, Fairmilehead, Firrhill, Morningside, Oxgangs, Polwarth and Swanston, and to provide services (Pentland Wednesday Club, Young at Heart Group, Pentland Lunch Club, Friday Coffee Group, Children's Activity Group, Oxgangs-Pentland Carers Projects, Oxgangs-Pentland Community Health Project, Oxgangs Sure Start Project, Young People's Mental Health Project, Choose Life Project and Physical Disability Group). The Organisation is very dependent on the assistance of volunteers for providing services and fundraising.

ORGANISATION

Oxgangs Care is a charity with registered number SC027609. The charity is run day to day by the project managers, with guidance from the directors.

FINANCIAL CONTROLS

The directors' powers are detailed in the Memorandum and Articles of Association.

INVESTMENT POWERS AND RESTRICTIONS

The ultimate responsibility for the management of charity funds is with the directors.

RISK MANAGEMENT

The directors examine the major business and operational risks which the charity faces and have established systems to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

RESERVES

The directors have considered carefully the policy to be adopted. They have determined that the unrestricted reserves of the charity should be at a reasonable level to cover unforeseen problems such as redundancy or damage to premises.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The principal activity of the charity during the year was to promote the welfare of people who have special needs.

RESULTS

The results for the year, and the charity's financial position at the end of the year are shown in the attached financial statements.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2005

THE DIRECTORS

The directors who served the charity during the period were as follows:

Ms Irene O'Hara
Mrs Susan Dalglish
Cllr Andrew Scobbie
Mrs Marion Dunlop
Rev Jeffrey Miller
Mrs Lilian Martin
Mrs Irene Dickson
Rev Gilleen MacLean (Appointed 27 October 2004)

Mrs Marion Dunlop retired as a director on 4 September 2005.

DIRECTORS' RESPONSIBILITIES

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 charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the directors are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The directors must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. The directors 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.

AUDITORS

A resolution to re-appoint Charles Burrows & Co as auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 385 of the Companies Act 1985.

Registered office:
35 Oxgangs Crescent
Edinburgh
EH13 9HJ

Signed by order of the directors



MS IRENE O'HARA
Company Secretary

Approved by the directors on 23 January 2006

OXGANGS CARE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OXGANGS CARE

YEAR ENDED 31 MARCH 2005

We have audited the financial statements on pages 6 to 12 which have been prepared under the historical cost convention and the accounting policies set out on page 8.

This report is made solely to the charity's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITORS

The directors' responsibilities for preparing the Directors Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Directors' Responsibilities on page 3.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors Annual Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the charity is not disclosed.

We read the Directors Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it. Our responsibilities do not extend to any other information.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OXGANGS CARE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OXGANGS CARE *(continued)*

YEAR ENDED 31 MARCH 2005

OPINION

In our opinion the financial statements give a true and fair view of the charity's state of affairs as at 31 March 2005 and of its incoming resources and application of resources in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Charles Burrows & Co.

CHARLES BURROWS & CO
Chartered Accountants
& Registered Auditors
7 Palmerston Place
Edinburgh
EH12 5AH

23 January 2006

OXGANGS CARE

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 MARCH 2005

		Unrestricted Funds	Restricted Funds	Total Funds 2005	Total Funds 2004 Unaudited
	Note	£	£	£	£
INCOMING RESOURCES					
Donations	2	1,919	526	2,445	117
Grants receivable	3	—	275,018	275,018	218,782
Interest receivable	4	2,302	—	2,302	1,434
Other income		10,428	6,999	17,427	16,816
		<u>14,649</u>	<u>282,543</u>	<u>297,192</u>	<u>237,149</u>
TOTAL INCOMING RESOURCES					
RESOURCES EXPENDED					
Direct charitable expenditure	5	9,327	218,848	228,175	214,616
Management and administration	6	5,924	16,277	22,201	15,997
		<u>15,251</u>	<u>235,125</u>	<u>250,376</u>	<u>230,613</u>
TOTAL RESOURCES EXPENDED					
NET OUTGOING/INCOMING RESOURCES BEFORE TRANSFERS					
		(602)	47,418	46,816	6,536
Transfer between funds		14,857	(14,857)	—	—
		<u>14,255</u>	<u>32,561</u>	<u>46,816</u>	<u>6,536</u>
NET INCOMING RESOURCES FOR THE YEAR					
Balances brought forward at 1 April 2004		31,482	56,700	88,182	81,646
Balances carried forward at 31 March 2005		<u>45,737</u>	<u>89,261</u>	<u>134,998</u>	<u>88,182</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

OXGANGS CARE

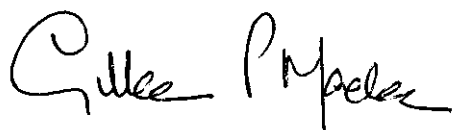
BALANCE SHEET

31 MARCH 2005

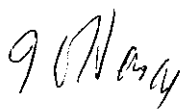
		2005		2004	
	Note	£	£	Unaudited £	Unaudited £
CURRENT ASSETS					
Cash at bank and in hand		139,589		94,987	
CREDITORS: Amounts falling due within one year					
	8	<u>(4,591)</u>		<u>(6,805)</u>	
NET CURRENT ASSETS			134,998		88,182
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>134,998</u>		<u>88,182</u>
NET ASSETS			<u>134,998</u>		<u>88,182</u>
FUNDS					
Unrestricted:					
Designated funds	9		9,647		5,765
Other charitable funds			36,090		25,717
Restricted	10		89,261		56,700
TOTAL FUNDS			<u>134,998</u>		<u>88,182</u>

These financial statements were approved by the members of the committee on the 23 January 2006 and are signed on their behalf by:

Director



Director



The notes on pages 8 to 12 form part of these financial statements.

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2005

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2000) and the Companies Act 1985.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Grants and donations

Grants and donations are credited to the financial statements when received by the charity.

Fund accounting

Unrestricted funds are those which can be used within the charity's objectives, at the discretion of the directors.

Restricted funds are those which can only be used for particular restricted purposes within the charity's objectives. Funds are restricted when their purpose is specified by the donor, by the terms of an appeal or where they are raised for a particular purpose or project.

Resources expended

Resources expended are recognised in the year in which they are incurred and include attributable VAT which cannot be recovered.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2005 £	Total Funds 2004 £
Donations/fundraising	<u>1,919</u>	<u>526</u>	<u>2,445</u>	<u>117</u>

3. GRANTS RECEIVABLE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2005 £	Total Funds 2004 £
Core funding grants	-	226,355	226,355	174,584
Community fund grants	-	40,172	40,172	41,013
Other grants	-	8,491	8,491	3,185
	<u>-</u>	<u>275,018</u>	<u>275,018</u>	<u>218,782</u>

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2005

4. INTEREST RECEIVABLE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2005 £	Total Funds 2004 £
Bank interest receivable	<u>2,302</u>	<u>-</u>	<u>2,302</u>	<u>1,434</u>

5. COSTS IN FURTHERANCE OF CHARITABLE OBJECTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2005 £	Total Funds 2004 £
Provision of charitable services:				
Promotion of welfare of people with special needs	8,464	196,046	204,510	178,828
Support costs:				
Activity materials	64	5,481	5,545	4,294
Client and staff transport	324	7,139	7,463	5,221
Childcare/sessional costs	-	2,924	2,924	19,425
Catering expenses	475	4,196	4,671	4,917
Training and conference	-	3,062	3,062	1,931
	<u>9,327</u>	<u>218,848</u>	<u>228,175</u>	<u>214,616</u>

Analysis of provision of charitable services:

	Staff costs £	Other costs £	Total 2005 £	Total 2004 £
Promotion of welfare of people with special needs	<u>187,196</u>	<u>17,314</u>	<u>204,510</u>	<u>178,828</u>

6. MANAGEMENT AND ADMINISTRATION

	Unrestricted Funds £	Restricted Funds £	Total Funds 2005 £	Total Funds 2004 £
Office costs	2,459	14,761	17,220	15,106
Audit fees	2,938	387	3,325	400
Legal and professional	527	1,129	1,656	491
	<u>5,924</u>	<u>16,277</u>	<u>22,201</u>	<u>15,997</u>

7. TOTAL RESOURCES EXPENDED

	Staff costs £	Other costs £	Total Funds 2005 £	Total Funds 2004 £
Direct charitable expenditure	187,196	40,980	228,176	214,616
Management and administration	-	22,202	22,202	15,997
	<u>187,196</u>	<u>63,182</u>	<u>250,378</u>	<u>230,613</u>

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2005

7. TOTAL RESOURCES EXPENDED *(continued)*

The aggregate payroll costs were:

	2005	2004
	£	£
Wages and salaries	176,254	153,792
Social security costs	10,942	6,756
	<u>187,196</u>	<u>160,548</u>

There were no employees earning more than £50,000.

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2005	2004
	No	No
Number of administrative staff	5	3
Number of part-time staff	31	30
	<u>36</u>	<u>33</u>

	2005	2004
	£	£
Other costs:		
Premises	19,943	19,798
Legal and professional	4,980	891
Other	38,257	49,376
	<u>63,180</u>	<u>70,065</u>

8. CREDITORS: Amounts falling due within one year

	2005	2004
	£	£
Accruals	<u>4,591</u>	<u>6,805</u>

9. DESIGNATED FUNDS

	Balance at 1 April 2004	Movement in resources: Utilised/ Released	Balance at 31 March 2005
	£	£	£
Premises Reserve	<u>5,766</u>	<u>3,881</u>	<u>9,647</u>

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2005

10. RESTRICTED FUNDS

	Balance at 1 Apr 2004	Movement in resources:		Balance at 31 Mar 2005
	£	Incoming £	Outgoing & Transfers £	£
Oxgangs Care Management	21,000	6,000	(9,500)	17,500
Pentland Wednesday Club	(126)	10,393	(9,074)	1,193
Young at Heart Group	1,469	7,638	(8,210)	897
Childrens Activity Group	(1,221)	17,767	(13,306)	3,240
Oxgangs Coffee Group	3,022	9,164	(6,331)	5,855
Oxgangs Community Health Project	(45)	25,000	(24,702)	253
Oxgangs Sure Start Project	2,826	49,921	(53,633)	(886)
Choose Life	–	45,702	(6,025)	39,677
Young Peoples Mental Health Project	2,159	7,000	(7,231)	1,928
Oxgangs Pentland Carers Project	8,403	(8,403)	–	–
Oxgangs GIR Carers	5,286	–	25	5,311
City of Edinburgh Carers Project	2,644	44,510	(45,260)	1,894
Help the Aged Carers Project	3,806	–	(3,806)	–
Community Fund Carers Project	9,412	48,575	(45,796)	12,191
Out of School Leisure Activities	–	592	(1,001)	(409)
Positive Health in Oxgangs	–	5,000	(4,383)	617
Oxgangs Streetwork Project	(164)	–	164	–
Tackling Drugs Misuse - Community Outreach	(1,771)	13,684	(11,913)	–
	<u>56,700</u>	<u>282,543</u>	<u>(249,982)</u>	<u>89,261</u>

11. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

	Other net assets £	Total £
Restricted funds	89,261	89,261
Unrestricted funds	45,737	45,737
	<u>134,998</u>	<u>134,998</u>

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2005

12. RELATED PARTY TRANSACTIONS

The charity was under the control of the board of directors throughout the current and previous year.

No director received any remuneration or reimbursement of expenses from the charity (2004 - £nil).

13. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee.