

**OXGANGS CARE**  
**FINANCIAL STATEMENTS**

**31 MARCH 2009**

**COMPANY REGISTRATION NUMBER SC219244**

**Charity Number SC027609**



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

# **OXGANGS CARE**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2009**

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# **OXGANGS CARE**

## **MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

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|                                    |                                                                                                                                                                                                                  |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Registered charity name</b>     | Oxgangs Care                                                                                                                                                                                                     |
| <b>Charity number</b>              | SC027609                                                                                                                                                                                                         |
| <b>Company registration number</b> | SC219244                                                                                                                                                                                                         |
| <b>Registered office</b>           | 35 Oxgangs Crescent<br>Edinburgh<br>EH13 9HJ                                                                                                                                                                     |
| <b>Directors</b>                   | Ms Irene O'Hara (Treasurer)<br>Mrs Irene Dickson<br>Mrs Lilian Martin<br>Mrs Helen Gray<br>Mrs June White<br>Mr William Dickson<br>Mrs Louisa Maguire<br>Mr Eric Barry<br>Cllr Mary Aitken<br>Mrs Ellen McSorley |
| <b>Secretary</b>                   | Mr Andrew McCallum                                                                                                                                                                                               |
| <b>Senior manager</b>              | Mr Andrew McCallum                                                                                                                                                                                               |
| <b>Advisors</b>                    | Jenny McCallum (resigned March 2009)<br>David Hoy (resigned December 2008)<br>George Williamson (appointed January 2009)<br>Joan MacLellan (appointed March 2009)                                                |
| <b>Business address</b>            | 35 Oxgangs Crescent<br>Edinburgh<br>EH13 9HJ                                                                                                                                                                     |
| <b>Auditor</b>                     | Charles Burrows & Co<br>Chartered Accountants<br>& Registered Auditor<br>7 Palmerston Place<br>Edinburgh<br>EH12 5AH                                                                                             |
| <b>Bankers</b>                     | Bank of Scotland<br>426 Morningside Road<br>Edinburgh<br>EH10 5QF                                                                                                                                                |

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2009**

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The directors present their report and the financial statements of the charity for the year ended 31 March 2009.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

#### **THE DIRECTORS**

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

|                      |                             |
|----------------------|-----------------------------|
| Ms Irene O'Hara      |                             |
| Mrs Irene Dickson    |                             |
| Mrs Lilian Martin    |                             |
| Mrs Helen Gray       |                             |
| Mrs June White       |                             |
| Mr William Dickson   |                             |
| Mrs Louisa Maguire   |                             |
| Mr Eric Barry        | (Appointed 9 June 2008)     |
| Cllr Mary Aitken     | (Appointed 9 June 2008)     |
| Mrs Ellen McSorley   | (Appointed 17 August 2008)  |
| Rev Gillelan MacLean | (Resigned 7 September 2008) |
| Ms Margaret Inglis   | (Resigned 27 October 2008)  |

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 4 May 2001 and registered as a charity on 8 September 1992. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. Under the requirements of the Memorandum and Articles of Association the members of the Board are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

The charity's work inevitably focuses upon vulnerable people. The Board of Directors seeks to ensure that the needs of service users are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through local networking and publicity, sought to identify service users who would be willing to become members of Oxfangs Care and use their own experience to assist the charity.

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2009**

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### **Directors' Induction and Training**

New directors are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Community Learning & Development Worker based at Pentland Community Centre and the Oxgangs Care Manager and cover:

- The obligations of the members of the Board of Directors
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

A Directors Handbook has also been prepared, drawing information from the Office of the Scottish Charity Regulator and Companies House as a follow up to these sessions. This is distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

### **Risk Management**

The Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to Oxgangs Care. The continuing implementation of the National Care Standards ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

### **Organisational Structure**

Oxgangs Care has a Board of Directors of up to 15 members who meet bi-monthly and are responsible for the strategic direction and policy of the charity. At present the Board has two advisors from a variety of professional backgrounds relevant to the work of the charity. Advisors attend Board meetings but have no voting rights. The Manager also attends Board meetings but has no voting rights. Other staff are invited to attend Board meetings as required.

A system of delegation is in place and day-to-day responsibility for the provision of the services rest with the Manager. The Manager is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Service Managers/Coordinators have responsibility for the day-to-day operational management of their respective services, individual supervision of the staff team, and ensuring that their service teams continue to develop their skills and working practices in line with good practice.

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2009**

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### **Related Parties**

In so far as it is complimentary to the charity's objects, Oxgangs Care is guided by both local and national policy. It also participates in local partnerships, which include representatives from the local authority, health and voluntary sector agencies. The representation within these partnerships has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

### **OBJECTIVES AND ACTIVITIES**

#### **The Organisation**

Oxgangs Care (OC) is a locally based voluntary organisation and a charitable company limited by guarantee. It provides direct help and support through a range of services for isolated, vulnerable and disadvantaged people living in Oxgangs and surrounding areas, including hard-to-reach groups. It is governed by a Board of Directors made up of local residents and service users.

#### **Vision Statement**

A vibrant, inclusive and caring Oxgangs.

#### **Mission Statement**

To become the lead agency in enabling people in the area who are disadvantaged by illness, disability, and/or responsibilities of care to realise their own personal aspirations and to participate more fully in the life of the community.

#### **Strategic Priorities**

- To identify unmet care needs in the community
- To design and deliver cost-effective, community-based support services in response to identified unmet needs and in partnership with statutory and other voluntary agencies working in the area
- To involve members of the local community in the planning, delivery and management of OC services
- To develop the organisation's capacity to meet its corporate objectives and operational aims and objectives

#### **Corporate Objectives**

- To pursue an ongoing programme of consultation and research into local care needs
- To pursue closer working partnerships with other agencies and stakeholders in pursuit of OC's strategic priorities and its operational aims and objectives
- To initiate and/or participate in local stakeholder groups, set up to address identified needs
- To initiate and/or participate in needs-led service developments, in partnership with other groups and organisations
- To monitor the quality and effectiveness of all service developments undertaken, and to use the results of this monitoring to improve OC's service standards
- To develop a set of management structures and behaviours to support OC service provision and assure quality of service

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2009**

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### **Principal Activities During 2008/2009**

Providing day care services to vulnerable older people through the Craiglockhart Tea Group, the Pentland Lunch Club, the Pentland Wednesday Club, the Pentland Young at Heart Group, St Hilda's Day Service and a Physical Disability Group

Providing support to the carers of vulnerable people through four Carers Support Groups, a Sitter Service and a Befriending Service

Providing support to children with additional needs and their carers through a Young Persons' Mental Health Project, a Children's Activity Group and the Oxgangs Sure Start Project

Providing information and support through a Community Health Project to local people who are seeking to make lifestyle changes in order to improve their health

Working towards applying national standards of service

Working in partnership with other agencies to develop services that best match the needs of the local population

### **ACHIEVEMENTS AND PERFORMANCE**

The main areas of charitable activity are the provision of day care services; carer's support; services for children and young people; community health project. Throughout the financial year 2008-2009, Oxgangs Care managed 14 projects in the provision of these services:

#### **Pentland Wednesday Club: Coordinator: Olga Ferguson**

The Pentland Wednesday Club is a day service for up to eight people with dementia living in Oxgangs and the surrounding areas. The Club meets every Wednesday from 9.30am to 3.30pm. The Club is managed by Oxgangs Care and has two paid staff and five volunteers. Over the past year there has been a problem with fewer referrals, and because of a greater number of people going into residential care, we have had an average of seven members, instead of eight.

The aim of the Club is twofold. We support Carers and give them respite on a Wednesday. Secondly, we aim to improve the quality of life of people who are mostly isolated, by providing social interaction, a choice of stimulating activities, providing bus trips with tea or lunches during the summer. In this way we aim to make members feel good about themselves. We are still continuing with the monthly exercises and music sessions.

#### **Pentland Lunch Club: Coordinator: Peter Clark**

As a small group, completely dependent on Oxgangs Care for funding, we would like to thank Oxgangs Care for keeping us running. The Club now has 14 members who attend on various days across the week and they all enjoy their meals and chit chat over the period of lunch time. Attendance is up from eight members who attended last year.

#### **Young People's Mental Health Project: Manager: Catherine Dodds**

The Young People's Mental Health Project's is now in its seventh year, funded latterly by a CEC grant and Lloyds TSB. This funding ends in June 2009.

The project continues to raise awareness of mental health problems, foster the development of positive coping strategies and challenge stigma and discrimination towards mental ill health in the secondary schools and wider community in the South Central Community Health partnership area.

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT** *(continued)*

### **YEAR ENDED 31 MARCH 2009**

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The project provides three main services:

**Mental Health Awareness Sessions in Secondary Schools**

58 mental health awareness classroom sessions to a total of 552 young people, and four Prince's Trust sessions delivered to 21 young people.

**Scotland's Mental Health First Aid Course**

Four Mental Health First Aid courses delivered to 25 participants.

**One-to-One Parent Support**

A six-month pilot project providing one-to-one support and advice sessions to parents of young people attending Firhill High School. 15 Parent Support Sessions to 12 parents (10 families).

A former service delivered as part of the Project - the "Life Skills" One to One Support in Firhill High School - has been taken on by Firhill High School and continues to deliver one-to-one therapeutic and developmental support to the students.

**Partnership Working**

This year the project has successfully worked in partnership with:

FHS, BHS and THS guidance staff, NHS Lothian Health Promotions, Health All Round, Edinburgh University Psychology Students, Working Together Staff, Educational Welfare Officer, Social Work Department and Place2Be, Wester Hailes Health Agency and Pilton Community Health Project.

**Funding**

It has been a frustrating year for the project in its efforts to secure further funding for the services. A number of applications are still outstanding, but it is highly doubtful whether the Project will be able to continue beyond June 2009. The benefits delivered by the Project to the community will be fully evaluated prior to this date.

**Oxgangs Sure Start Project: Manager: Sue Christie**

Oxgangs Sure Start Project is very proud to report that April 2009 marked its eighth anniversary of service delivery to local families and the community.

With a steady growth in the number of families that the project engaged with and supported during the course of the year, as well as an ever increasing waiting list, there is no doubt 2008-09 has been our busiest and most demanding year so far.

Close working relations with Health Visitors, Children and Families officers, and other local agencies, together with the commitment shown by staff in undertaking training and participating in development opportunities, have without question contributed to and enabled the project to become a recognised provider of high quality childcare and an established support network for parents/carers.

The Project's three year Development Plan has proved to be an excellent resource; and, although no additional funding has been made available, the Plan has encouraged us to remain focused, utilise other resources and look in-house to develop new pieces of work that further meet the needs of both parent/carers and children who attend this project.

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT** *(continued)*

### **YEAR ENDED 31 MARCH 2009**

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The Project has also during the course of 2008-2009 continued to work in partnership with Children and Families, NHS Lothian and Dunedin Canmore Housing Association to develop an Integrated Childcare Centre, located in the new-build, which was due to open in 2010. The withdrawal of Children and Families from the partnership has severely damaged the prospects of this development taking place, but the remaining partners continue to meet and are actively pursuing alternative strategies.

#### **Oxgangs Pentlands Carers Project: Manager: Moira Fenning**

The services provided by the Project have continued to go from strength to strength. Over the past nine years the Project has provided advice and support to over 875 Carers.

This year alone there have been over a hundred new referrals to Befriending and Sitter services. Attendance at the various Dementia Carer Support groups has increased by 22 people.

The Project has seen a significant rise in the number of Carers seeking one to one support either by personal contact or by telephone. The interest generates more referrals to the services we provide.

It is therefore both frustrating and disappointing that we find the Befriending Service at severe risk of closure. The funding provided by the Rank Foundation ceased at the end of October 2008. Other possible funding sources have been approached but thus far, have been unsuccessful. The service provides valuable, essential respite to carers and day care to those for whom they care. The volunteers recruited by the project have gained valuable experience, skills and confidence and their generosity in giving up their time to share with our clients and carers knows no bounds. The project owes then a great debt of gratitude.

The Sitter Service is funded by the City of Edinburgh Council. We have successfully negotiated a service level agreement with the Council to ensure a three year funding strategy with them. This service is also registered with the Care Commission. As part of the requirements of this Registration, the project manager successfully completed her SVQ Level IV in Health and Social Care (Adults) and has commenced her Registered Manager Qualification to meet the requirements of the Care Commission.

The Robertson Trust funding also ceased at the end of October this year. This funding directly financed project management hours which enabled the continued development and promotion of services and promotion of Carers rights and views. As a result of the ending of this funding stream, project management has been reduced to 10 hours per week.

We hope to continue the valuable work by seeking future funding but in this current climate we are aware of the difficulties that the Project faces.

#### **Carers Befriending Project: Team Leader: Anne Weir**

The aim of the befriending project is to match volunteer befrienders with carers and/or those they care for. Through this relationship it is hoped that the carer/cared for can experience an improvement in life quality and the volunteer befrienders life experiences can be enhanced. This is an invaluable service to carers and those being cared for who find themselves isolated due to their caring role or those who experience limited contact due to mental or physical ill health.

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT** *(continued)*

### **YEAR ENDED 31 MARCH 2009**

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Over the past year the befriending service has successfully recruited several new volunteers to work within the project. There have been 16 volunteers actively working with carers and those they care for within the Oxgangs and surrounding area. Another 3 volunteers are about to begin in their role as befrienders. All have taken on their role with incredible enthusiasm and through their volunteering have made a significant difference to the lives of the people they are matched with. Several of our volunteers befriend two or more carers which is a huge commitment to make. We cannot underplay the difference having a volunteer befriender can make to the lives of carers.

Volunteers are given training opportunities throughout the year. Many of the volunteers are keen to take part and see the training as part of their continuing personal and social development. Referrals to the project are received from social work, health, self referral and through other local groups.

Sadly the befriending project ran out of funding at the end of October 2008. This service has been running successfully for eight years and over this period of time has placed many volunteers with carers and most importantly formed many long lasting friendships. We are continuing to look for funding and remain hopeful that a positive outcome will befall the befriending project in the very near future. The benefits of the service to the local community are currently being evaluated.

The Oxgangs Pentland Carers Project would like to take this opportunity to thank all volunteers, past and present for their dedication to befriending and the time and energy they have given to this project.

#### **Oxgangs Community Health Project: Manager: Andrew McCallum**

Due to shortage of funding, the Community Health Project has had to curtail the range of its activities in 2008-2009. The Project continues to support people with mental health issues and isolated and disadvantaged women from the South Asian community, but these activities will end in March 2009.

The **Positive Minds Group** continues to pursue the development plan it produced in 2004-2005, focusing on alternative coping strategies through relaxation, positive thinking, self-healing, pain management, goal setting, complementary therapies, art and music. 40 group sessions were held during 2008-2009, with 10 participants per session, with a total of 15 people being supported. The Group team leader has also pursued outreach work.

The **Ethnic Minorities Group** continues to run a varied programme of events, including health screening, dietary and exercise advice, computer training and learning support for those for whom English is an additional language. The group also offers one-to-one support for isolated women and families from the local South Asian community. 40 group sessions were held during the course of the year, with up to 15 participants per session. 32 individuals in total have been supported.

While the Community Health Project will come to an end in its present form, Oxgangs Care is currently working with South Central CHP to develop a project based on the community health flat model.

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2009**

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### **Pentland Young at Heart Group: Coordinator: Moira Fenning**

The Group offers help and support to ten older people who are experiencing or have experienced mental ill health in the past and due to these issues may have become socially isolated.

Through a variety of activities and outings the Young at Heart Group offers its members friendship and fun. We meet every Thursday afternoon in the back lounge of the centre. All activities are tailored to meet the likes and needs of the group members. These include Reminiscence sessions, guest speakers, film afternoons, quizzes and game sessions to name but a few.

As always, this year has been a busy one. The group published a booklet which will record their various life experiences. We are being supported in this fun activity by Sue Cameron and Mark from Platform. The members greatly enjoyed reminiscing sessions with Sue and Mark.

### **Oxgangs Pentland Friday Coffee Group: Coordinator: Heather Levy**

This group is a service for ten older people over 60 with severe and enduring mental health problems such as depression, stress and anxiety and who are living within the Oxgangs areas. The group meets on Friday mornings in Oxgangs Neighbourhood Centre where the staff and volunteers provide excellent support and go out of their way to make the morning an event.

We have had a very busy year and have increased our numbers and now have an ever increasing waiting list.

Everyone has taken a great interest in working in Our Garden it and developing the planting. All the members are enjoying the exercise, stimulation and relaxation from this project. The Garden was launched with a celebratory tea party, which was very well attended by local politicians and dignitaries.

We are very thankful for the support from the staff and volunteers in Oxgangs Neighbourhood Centre, the volunteers from Fairmilehead Parish Church and Dove Transport.

### **Craiglockhart Tea Group: Facilitator: Andrew McCallum/Philip Hacking**

The Craiglockhart Tea Group has just celebrated its 12th birthday. Over the years, over 80 local housebound, older people have been supported to attend the monthly group meetings. At the moment, membership stands at 18 and there is a small waiting list. Members are unable to come by themselves, so volunteers arrange to collect them and take them home again later. At every meeting, a member of the Health Visiting Team at Craiglockhart/Oxgangs Path Medical Centres comes along to discuss and offer help and information on any health worries or concerns. The Group has also arranged entertainments, outings, talks and gentle exercise sessions for its members.

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2009**

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### **Pentland Physical Disability Group: Coordinator: Margot Anderson**

Oxgangs Care has supported a group for people with physical problems living in the Oxgangs/Firhill area since the Chest, Heart and Stroke Group merged with this group in 1998. The Group has been meeting every Tuesday since then in Pentland Community Centre. Meetings are quite informal and there are usually quizzes, word games, discussions or speakers on topics of interest and chats over tea, coffee and biscuits. So far, it has not been possible to provide transport to and from the centre, so members have to be able to be mobile enough to attend on their own (although some very kind members have given lifts to others whenever possible). The Group has had a number of outings over the years and we try to have excursions whenever we can. Group membership has varied and there are usually five or six members coming along each week.

### **Children's Activity Group: Coordinator: Heather Levy**

After 11 happy and uplifting years, the group will sadly come to an end in June 2009. Having funded itself from a variety of charitable sources throughout its life, these sources have finally dried up and no alternative funding has been forthcoming. The considerable benefits of the group to its members, parents and carers, and the community generally are currently being evaluated by an external consultant.

### **St Hilda's Day Care Service: Coordinator: Heather Levy**

St Hilda's Day Care Service is a service for up to 8 older people who experience the early stages of Dementia and who live in Oxgangs and close surrounding areas.

The Group continues to meet in the café area in Oxgangs Neighbourhood Centre and would like to say a huge thank you John Spence and all the centre staff for their help in making us feel so welcome. The venue offers scope for different activities, such as gardening and other outside hobbies, thanks to the garden area, and we are looking forward to spending time in the new lochan nature area when it is completed.

### **Oxgangs Care Day Services: Coordinator Philip Hacking**

During 2008-2009, Oxgangs Care succeeded in submitting successful tenders to supply a range of day care and day opportunities to CEC Department of Health and Social Care. This success has resulted in an expansion of its activities in this area, with the Monday Club for people with dementia, the Braidburn Club for older people recovering from personal crisis, and the Carnethy Club for older people with additional care needs. These services will be working towards meeting the registration requirements of the Care Commission, and the Coordinator is currently working towards achieving his SVQ Level 4 qualification.

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2009**

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### **FINANCIAL REVIEW**

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Moreover, increasing costs and decreasing income, generated a net loss for the year of almost £35,000. However, much of this is due to Oxgangs Care continuing to support activities for which funding came to an end during the period and which have now been discontinued. A net deficit of £43,870 has been projected in the coming year's budget. Ongoing financial uncertainty, especially given the organisation's grant dependency and the current economic climate in which grant-giving agencies are having to operate, means that the organisation will continue to operate in difficult financial circumstances. Oxgangs Care will be addressing this issue and reviewing its development strategy in the light of these circumstances.

### **Principal Funding Sources**

The principal funding sources for the charity are currently by way of service contracts with the City of Edinburgh Council. As a result of increasing constraints on local authority expenditure, the charity has to seek funding from a much broader group of agencies. The Rank Foundation, the Robertson Trust, the Big Lottery and Lloyds TSB have also been major funders during 2008-2009.

### **Investment Policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term; so there are few funds for long term investment. Having considered the options available, the Board of Directors has decided to invest the small amount that it has available in a high interest charities investment account with a major bank. The Board of Directors consider the overall return on the fundraising deposit account at just over 4% in the year to be disappointing. A review of investment policies is therefore ongoing.

### **Reserves Policy**

The Board of Directors has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of its expenditure. Budgeted expenditure for 2009-10 is £288,435, and therefore the target is £72,109 in general funds. The reserves are needed to meet the legal obligations of the charity, and the Board of Directors is confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The present level of reserves available to the charity of £39,797 therefore falls significantly short of this target level. Although the strategy is to continue to build reserves through planned operating surpluses, the Board of Directors is well aware that it is unlikely that the target level can be reached for at least five years. In the short term, the Board of Directors has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2009**

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### **PLANS FOR FUTURE PERIODS**

The charity plans to review its activities and its operating strategy in the forthcoming years in the light of changes in the funding environment. This is likely to focus on identifying the charity's core business (day care and day opportunities for older people) and pursuing additional time-limited projects (rather than providing ongoing services) in response to local needs and available funding opportunities. Plans have also been developed to increase the capacity of the organisation to meet its corporate objectives and operational aims and objectives. This will involve implementing a set of management structures and behaviours to support OC service provision and assure quality of service, developing an ongoing programme of consultation and research into local care needs, and pursuing closer working partnerships with other agencies and stakeholders in pursuit of OC's strategic priorities and its operational aims and objectives.

The charity also plans to relocate and consolidate its personnel in a single office base rented from Dunedin Canmore Housing Association within the new build in Central Oxtangs Care, although a contingency plan is also being developed against the risks associated with this. The charity also plans to consolidate its services to older people by developing a dedicated Day Services facility within Central Oxtangs in partnership with Dunedin Canmore Housing Association.

The charity is also working with Dunedin Canmore Housing Association and NHS Lothian to develop an Integrated Childcare Centre in Central Oxtangs.

The charity will also continue to work towards implementing the Care Commission's National Care Standards in all its service activities.

### **RESPONSIBILITIES OF THE DIRECTORS**

The directors (who are also the directors of Oxtangs Care for the purposes of company law) are responsible for preparing the Directors Annual Report 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 these 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

# **OXGANGS CARE**

## **DIRECTORS ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 MARCH 2009**

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### **RESPONSIBILITIES OF THE DIRECTORS** *(continued)*

The directors are responsible for keeping proper accounting records that 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 1985. The directors 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.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the directors have taken all 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.

### **AUDITOR**

A resolution to re-appoint Charles Burrows & Co as auditor for the ensuing year will be proposed at the Annual General Meeting.

Registered office:  
35 Oxgangs Crescent  
Edinburgh  
EH13 9HJ

Signed by order of the directors



MR ANDREW McCALLUM  
Charity Secretary

26 October 2009

# **OXGANGS CARE**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OXGANGS CARE**

**YEAR ENDED 31 MARCH 2009**

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We have audited the financial statements of Oxgangs Care for the year ended 31 March 2009 on pages 16 to 22, which have been prepared on the basis of the accounting policies set out on page 18.

This report is made solely to the company'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 company's members 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 company and the company'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 AUDITORS**

The responsibilities of the directors for preparing the Directors Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Responsibilities of the Directors on pages 12 to 13.

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 1985 and report to you in accordance with those Acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and whether the information given in the Directors Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charitable company 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 remuneration of the directors and other transactions 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.

# **OXGANGS CARE**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OXGANGS CARE**

*(continued)*

**YEAR ENDED 31 MARCH 2009**

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### **BASIS OF AUDIT OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company'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.

### **OPINION**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Directors Annual Report is consistent with the financial statements.

*Charles Burrows & Co.*

**CHARLES BURROWS & CO**

*Chartered Accountants & Registered Auditor*

7 Palmerston Place  
Edinburgh  
EH12 5AH

26 October 2009

# OXGANGS CARE

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2009

|                                                | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2009<br>£ | Total Funds<br>2008<br>£ |
|------------------------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>INCOMING RESOURCES</b>                      |      |                            |                          |                          |                          |
| Incoming resources from generating funds:      |      |                            |                          |                          |                          |
| Voluntary income                               | 2    | 9,447                      | 230,385                  | 239,832                  | 263,967                  |
| Investment income                              | 3    | 1,239                      | —                        | 1,239                    | 2,454                    |
| Other incoming resources                       | 4    | 3,646                      | 7,033                    | 10,679                   | 18,661                   |
| <b>TOTAL INCOMING RESOURCES</b>                |      | <u>14,332</u>              | <u>237,418</u>           | <u>251,750</u>           | <u>285,082</u>           |
| <b>RESOURCES EXPENDED</b>                      |      |                            |                          |                          |                          |
| Charitable activities                          | 5/6  | (13,905)                   | (259,068)                | (272,973)                | (273,253)                |
| Governance costs                               | 7    | —                          | (13,620)                 | (13,620)                 | (11,876)                 |
| <b>TOTAL RESOURCES EXPENDED</b>                |      | <u>(13,905)</u>            | <u>(272,688)</u>         | <u>(286,593)</u>         | <u>(285,129)</u>         |
| <b>NET OUTGOING RESOURCES BEFORE TRANSFERS</b> |      |                            |                          |                          |                          |
|                                                | 8    | 427                        | (35,270)                 | (34,843)                 | (47)                     |
| Transfer between funds                         | 9    | <u>(2,956)</u>             | <u>2,956</u>             | <u>—</u>                 | <u>—</u>                 |
| <b>NET EXPENDITURE FOR THE YEAR</b>            |      | <u>(2,529)</u>             | <u>(32,314)</u>          | <u>(34,843)</u>          | <u>(47)</u>              |
| <b>RECONCILIATION OF FUNDS</b>                 |      |                            |                          |                          |                          |
| Total funds brought forward                    |      | <u>57,919</u>              | <u>55,046</u>            | <u>112,965</u>           | <u>113,012</u>           |
| <b>TOTAL FUNDS CARRIED FORWARD</b>             |      | <u>55,390</u>              | <u>22,732</u>            | <u>78,122</u>            | <u>112,965</u>           |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on page 16 form part of these financial statements.

# OXGANGS CARE

## BALANCE SHEET

31 MARCH 2009

|                                                       |      | 2009           | 2008            |
|-------------------------------------------------------|------|----------------|-----------------|
|                                                       | Note | £              | £               |
| <b>CURRENT ASSETS</b>                                 |      |                |                 |
| Debtors                                               | 11   | 8,922          | 2,555           |
| Cash at bank and in hand                              |      | 78,979         | 174,316         |
|                                                       |      | <u>87,901</u>  | <u>176,871</u>  |
| <b>CREDITORS: Amounts falling due within one year</b> | 12   | <u>(9,779)</u> | <u>(63,906)</u> |
| <b>NET CURRENT ASSETS</b>                             |      | 78,122         | 112,965         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      | <u>78,122</u>  | <u>112,965</u>  |
| <b>NET ASSETS</b>                                     |      | <u>78,122</u>  | <u>112,965</u>  |
| <b>FUNDS</b>                                          |      |                |                 |
| Restricted income funds                               | 13   | 22,732         | 55,046          |
| Unrestricted income funds                             | 14   | 55,390         | 57,919          |
| <b>TOTAL FUNDS</b>                                    |      | <u>78,122</u>  | <u>112,965</u>  |

These financial statements were approved by the members of the committee on the 26 October 2009 and are signed on their behalf by:



MS IRENE O'HARA



MRS JUNE WHITE

The notes on page 17 form part of these financial statements.

# OXGANGS CARE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

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### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) 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. VOLUNTARY INCOME

|                          | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2009<br>£ | Total Funds<br>2008<br>£ |
|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Donations</b>         |                            |                          |                          |                          |
| Donations/fundraising    | 150                        | 445                      | 595                      | 1,416                    |
| <b>Grants receivable</b> |                            |                          |                          |                          |
| Core funding grants      | 9,297                      | 182,697                  | 191,994                  | 200,062                  |
| Community fund grants    | —                          | 29,822                   | 29,822                   | —                        |
| Other grants             | —                          | 17,421                   | 17,421                   | 62,489                   |
|                          | <u>9,447</u>               | <u>230,385</u>           | <u>239,832</u>           | <u>263,967</u>           |

# OXGANGS CARE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

### 3. INVESTMENT INCOME

|                          | Unrestricted<br>Funds<br>£ | Total Funds<br>2009<br>£ | Total Funds<br>2008<br>£ |
|--------------------------|----------------------------|--------------------------|--------------------------|
| Bank interest receivable | <u>1,239</u>               | <u>1,239</u>             | <u>2,454</u>             |

### 4. OTHER INCOMING RESOURCES

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2009<br>£ | Total Funds<br>2008<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Clients contributions | 202                        | 6,754                    | 6,956                    | 6,703                    |
| Other income          | <u>3,444</u>               | <u>279</u>               | <u>3,723</u>             | <u>11,958</u>            |
|                       | <u>3,646</u>               | <u>7,033</u>             | <u>10,679</u>            | <u>18,661</u>            |

### 5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

|                                                   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2009<br>£ | Total Funds<br>2008<br>£ |
|---------------------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Promotion of welfare of people with special needs | <u>13,905</u>              | <u>259,068</u>           | <u>272,973</u>           | <u>273,253</u>           |

### 6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

|                                                   | Activities<br>undertaken<br>directly<br>£ | Total Funds<br>2009<br>£ | Total Funds<br>2008<br>£ |
|---------------------------------------------------|-------------------------------------------|--------------------------|--------------------------|
| Promotion of welfare of people with special needs | <u>272,973</u>                            | <u>272,973</u>           | <u>273,253</u>           |

### 7. GOVERNANCE COSTS

|                             | Restricted<br>Funds<br>£ | Total Funds<br>2009<br>£ | Total Funds<br>2008<br>£ |
|-----------------------------|--------------------------|--------------------------|--------------------------|
| Audit fees                  | 3,020                    | 3,020                    | 3,020                    |
| External administration     | 9,189                    | 9,189                    | 7,521                    |
| Legal and professional fees | <u>1,411</u>             | <u>1,411</u>             | <u>1,335</u>             |
|                             | <u>13,620</u>            | <u>13,620</u>            | <u>11,876</u>            |

# OXGANGS CARE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

### 8. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

|                                     | 2009<br>£    | 2008<br>£    |
|-------------------------------------|--------------|--------------|
| Auditors' remuneration:             |              |              |
| - audit of the financial statements | <u>3,020</u> | <u>3,020</u> |

### 9. FUND TRANSFERS

Excess funds are transferred when authorised to develop and sustain other projects.

### 10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

|                       | 2009<br>£      | 2008<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 212,978        | 210,419        |
| Social security costs | <u>10,863</u>  | <u>11,607</u>  |
|                       | <u>223,841</u> | <u>222,026</u> |

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

|                                | 2009<br>No | 2008<br>No |
|--------------------------------|------------|------------|
| Number of administrative staff | 5          | 5          |
| Number of part-time staff      | <u>26</u>  | <u>27</u>  |
|                                | <u>31</u>  | <u>32</u>  |

No employee received emoluments of more than £60,000 during the year (2008 - Nil).

### 11. DEBTORS

|               | 2009<br>£    | 2008<br>£    |
|---------------|--------------|--------------|
| Other debtors | 8,922        | 643          |
| Prepayments   | <u>-</u>     | <u>1,912</u> |
|               | <u>8,922</u> | <u>2,555</u> |

### 12. CREDITORS: Amounts falling due within one year

|                              | 2009<br>£    | 2008<br>£     |
|------------------------------|--------------|---------------|
| Trade creditors              | 2,168        | -             |
| Taxation and social security | 3,126        | 3,686         |
| Accruals                     | <u>4,485</u> | <u>60,220</u> |
|                              | <u>9,779</u> | <u>63,906</u> |

# OXGANGS CARE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

### 13. RESTRICTED INCOME FUNDS

|                                             | Balance at<br>1 Apr 2008<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | Balance at<br>31 Mar 2009<br>£ |
|---------------------------------------------|-------------------------------|----------------------------|----------------------------|----------------|--------------------------------|
| Oxgangs Care Management Pentland            | 300                           | 17,473                     | (40,536)                   | 25,517         | 2,754                          |
| Wednesday Club                              | (929)                         | 13,436                     | (12,807)                   | (1,232)        | (1,532)                        |
| Thursday Young at Heart Group               | (533)                         | 7,749                      | (9,454)                    | (907)          | (3,145)                        |
| Oxgangs Friday Coffee Group                 | 8,426                         | 9,531                      | (9,774)                    | (1,016)        | 7,167                          |
| Positive Minds Group                        | 1,879                         | 475                        | (5,382)                    | (375)          | (3,403)                        |
| Oxgangs Sure Start Project                  | (2,449)                       | 58,509                     | (58,490)                   | (5,957)        | (8,387)                        |
| Young Peoples Mental Health Project         | 5,556                         | 22,656                     | (18,383)                   | (1,200)        | 8,629                          |
| CEC Funding Oxgangs Pentland Carers Project | 2,069                         | 48,201                     | (43,854)                   | (4,874)        | 1,542                          |
| South Asian Women's Group                   | 1,879                         | 475                        | (5,437)                    | (375)          | (3,458)                        |
| Childrens Activity Group                    | 16,652                        | 30,768                     | (23,290)                   | (3,173)        | 20,957                         |
| Carers Befriending Service                  | 19,372                        | —                          | (16,017)                   | (1,269)        | 2,086                          |
| Lanark Road Girls Group                     | 1,107                         | —                          | —                          | —              | 1,107                          |
| Young Carers Project                        | 508                           | —                          | —                          | (508)          | —                              |
| St Hilda's Day Care Group                   | 1,209                         | 8,492                      | (8,996)                    | (823)          | (118)                          |
| Oxgangs Day Services                        | —                             | 19,653                     | (20,268)                   | (852)          | (1,467)                        |
|                                             | <u>55,046</u>                 | <u>237,418</u>             | <u>(272,688)</u>           | <u>2,956</u>   | <u>22,732</u>                  |

### 14. UNRESTRICTED INCOME FUNDS

|                  | Balance at<br>1 Apr 2008<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | Balance at<br>31 Mar 2009<br>£ |
|------------------|-------------------------------|----------------------------|----------------------------|----------------|--------------------------------|
| Premises Reserve | 18,713                        | 2,019                      | (5,139)                    | —              | 15,593                         |
| General Funds    | 39,206                        | 12,313                     | (8,766)                    | (2,956)        | 39,797                         |
|                  | <u>57,919</u>                 | <u>14,332</u>              | <u>(13,905)</u>            | <u>(2,956)</u> | <u>55,390</u>                  |

# OXGANGS CARE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2009

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### 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                                   | Net current<br>assets<br>£ | Total<br>£    |
|-----------------------------------|----------------------------|---------------|
| <b>Restricted Income Funds:</b>   |                            |               |
| Oxgangs Care Management           | 22,732                     | 22,732        |
| <b>Unrestricted Income Funds:</b> |                            |               |
| Designated Funds                  | 15,593                     | 15,593        |
| General Funds                     | 39,797                     | 39,797        |
|                                   | <u>55,390</u>              | <u>55,390</u> |
| <b>Total Funds</b>                | <u>78,122</u>              | <u>78,122</u> |

### 16. 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 (2008 - £nil).

### 17. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee.

# **OXGANGS CARE**

## **MANAGEMENT INFORMATION**

**YEAR ENDED 31 MARCH 2009**

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**The following pages do not form part of the statutory financial statements  
which are the subject of the independent auditor's report on pages 14 to 15.**

# OXGANGS CARE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2009

|                                                | 2009<br>£       | 2008<br>£      |
|------------------------------------------------|-----------------|----------------|
| <b>INCOMING RESOURCES</b>                      |                 |                |
| <b>VOLUNTARY INCOME</b>                        |                 |                |
| Donations/fundraising                          | 595             | 1,416          |
| Core funding grants                            | 191,994         | 200,062        |
| Community fund grants                          | 29,822          | —              |
| Other grants                                   | 17,421          | 62,489         |
|                                                | <u>239,832</u>  | <u>263,967</u> |
| <b>INVESTMENT INCOME</b>                       |                 |                |
| Bank interest receivable                       | 1,239           | 2,454          |
| <b>OTHER INCOMING RESOURCES</b>                |                 |                |
| Clients contributions                          | 6,956           | 6,703          |
| Other income                                   | 3,723           | 11,958         |
|                                                | <u>10,679</u>   | <u>18,661</u>  |
| <b>TOTAL INCOMING RESOURCES</b>                | <u>251,750</u>  | <u>285,082</u> |
| <b>RESOURCES EXPENDED</b>                      |                 |                |
| <b>CHARITABLE ACTIVITIES</b>                   |                 |                |
| Wages and Salaries                             | 212,978         | 210,419        |
| Employer's NIC                                 | 10,863          | 11,607         |
| Rent                                           | 11,117          | 17,884         |
| Insurance                                      | 3,615           | 1,406          |
| Motor and travel costs                         | 12,369          | 7,668          |
| Telephone                                      | 2,031           | 4,013          |
| Office expenses                                | 3,055           | 3,505          |
| Childcare/sessional costs                      | —               | 2,186          |
| Catering expenses                              | 4,318           | 4,658          |
| Training and conference                        | 3,426           | 3,063          |
| Recruitment costs                              | 450             | 400            |
| Activity materials                             | 8,751           | 6,444          |
|                                                | <u>272,973</u>  | <u>273,253</u> |
| <b>GOVERNANCE COSTS</b>                        |                 |                |
| Audit fees                                     | 3,020           | 3,020          |
| External administration                        | 9,189           | 7,521          |
| Legal and professional fees                    | 1,411           | 1,335          |
|                                                | <u>13,620</u>   | <u>11,876</u>  |
| <b>TOTAL RESOURCES EXPENDED</b>                | <u>286,593</u>  | <u>285,129</u> |
| <b>NET OUTGOING RESOURCES<br/>FOR THE YEAR</b> | <u>(34,843)</u> | <u>(47)</u>    |

# OXGANGS CARE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2009

|                                                          | 2009<br>£      | 2008<br>£      |
|----------------------------------------------------------|----------------|----------------|
| <b>CHARITABLE ACTIVITIES</b>                             |                |                |
| <b>Promotion of welfare of people with special needs</b> |                |                |
| <i>Activities undertaken directly</i>                    |                |                |
| Wages and Salaries                                       | 212,978        | 210,419        |
| Employer's NIC                                           | 10,863         | 11,607         |
| Rent                                                     | 11,117         | 17,884         |
| Insurance                                                | 3,615          | 1,406          |
| Motor and travel costs                                   | 12,369         | 7,668          |
| Telephone                                                | 2,031          | 4,013          |
| Office expenses                                          | 3,055          | 3,505          |
| Childcare/sessional costs                                | —              | 2,186          |
| Catering expenses                                        | 4,318          | 4,658          |
| Training and conference                                  | 3,426          | 3,063          |
| Recruitment costs                                        | 450            | 400            |
| Activity materials                                       | 8,751          | 6,444          |
|                                                          | <u>272,973</u> | <u>273,253</u> |

**OXGANGS CARE**  
Statement of financial activities  
for twelve months ended 31 March 2009

|                                         | Unrestricted Funds | CRAIGLOCKH ART GROUP | PENTLAND LUNCH CLUB | PHYSICAL DISABILITY GROUP | Unrestricted Total | PREMISES RESERVE | Total Restricted 1 | Total Restricted 2 | Total             |
|-----------------------------------------|--------------------|----------------------|---------------------|---------------------------|--------------------|------------------|--------------------|--------------------|-------------------|
|                                         | Actual             | Actual               | Actual              | Actual                    | £                  | Actual           | £                  |                    |                   |
| <b>Incoming Resources</b>               |                    |                      |                     |                           |                    |                  |                    |                    |                   |
| Donations in Kind                       |                    |                      |                     |                           | 0.00               |                  | 0.00               | 0.00               | 0.00              |
| Donations / Fundraising                 | 157.10             |                      |                     |                           | 157.10             |                  | 228.69             | 218.60             | 2,621.31          |
| Core Service Provision                  |                    | 654.00               | 4,461.00            | 4,182.00                  | 9,297.00           |                  | 29,789.79          | 52,487.00          | 91,573.79         |
| Core Funding                            |                    |                      |                     |                           | 0.00               |                  | 16,776.19          | 83,643.76          | 100,419.95        |
| Miscellaneous Funding                   | 1,425.00           |                      |                     |                           | 1,425.00           |                  | 31,422.78          | 15,819.95          | 48,667.73         |
| Clients Contributions                   |                    | 198.51               |                     | 3.90                      | 202.41             |                  | 1,692.32           | 5,061.30           | 6,956.03          |
| Interest / Sure Start 0-3 Room          | 1,231.71           |                      |                     |                           | 1,231.71           |                  | 0.00               | 279.00             | 1,510.71          |
| <b>Total Incoming Resources</b>         | <b>2,813.81</b>    | <b>852.51</b>        | <b>4,461.00</b>     | <b>4,185.90</b>           | <b>12,313.22</b>   | <b>2,018.92</b>  | <b>79,907.77</b>   | <b>157,509.61</b>  | <b>251,749.52</b> |
| <b>Resources Expended</b>               |                    |                      |                     |                           |                    |                  |                    |                    |                   |
| <b>Direct Charitable Expenditure</b>    |                    |                      |                     |                           |                    |                  |                    |                    |                   |
| Activity Material / Volunteer Expenses  | 226.05             | 132.00               |                     |                           | 358.05             |                  | 2,885.98           | 4358.65            | 7,602.68          |
| Heat & Light / Cleaning / Catering      |                    | 162.24               | 43.81               | 5.01                      | 211.06             |                  | 3,003.12           | 2767.56            | 5,981.74          |
| Client & Staff Transport                |                    |                      |                     | 39.00                     | 39.00              |                  | 7,495.65           | 4834.56            | 12,369.21         |
| Childcare / Sessional Costs             |                    |                      |                     |                           | 0.00               |                  | 837.09             | 4418.11            | 5,255.20          |
| Property                                |                    |                      |                     |                           | 0.00               |                  | 1,427.54           | 2708.38            | 9,274.27          |
| Insurance                               |                    |                      |                     |                           | 0.00               |                  | 3,614.90           | 0.00               | 3,614.90          |
| Wages & Salaries                        |                    | 459.98               | 3,853.19            | 2,863.10                  | 7,176.27           |                  | 71,668.69          | 140221.23          | 219,066.19        |
| Training & Conference                   |                    |                      |                     |                           | 0.00               |                  | 890.18             | 2535.59            | 3,425.77          |
|                                         | <b>226.05</b>      | <b>754.22</b>        | <b>3,897.00</b>     | <b>2,907.11</b>           | <b>7,784.38</b>    | <b>5,138.35</b>  | <b>91,823.15</b>   | <b>161,844.08</b>  | <b>266,589.96</b> |
| <b>Management &amp; Administration</b>  |                    |                      |                     |                           |                    |                  |                    |                    |                   |
| External Administration                 |                    |                      |                     |                           | 0.00               |                  | 9,188.94           | 0.00               | 9,188.94          |
| Printing / Stationery & Postage         | 16.16              | 62.02                | 754.44              | 150.00                    | 982.62             |                  | 1,361.03           | 1560.34            | 3,903.99          |
| Advertising / Telephone / Subscriptions |                    |                      |                     |                           | 0.00               |                  | 1,258.00           | 1222.86            | 2,480.86          |
| Professional Fees                       |                    |                      |                     |                           | 0.00               |                  | 30.00              | 1379.99            | 1,409.99          |
| Audit Fee                               |                    |                      |                     |                           | 0.00               |                  | 3,020.00           | 0.00               | 3,020.00          |
|                                         | <b>16.16</b>       | <b>62.02</b>         | <b>754.44</b>       | <b>150.00</b>             | <b>982.62</b>      | <b>0.00</b>      | <b>14,857.97</b>   | <b>4,163.19</b>    | <b>20,003.78</b>  |
| <b>Total Resources Expended</b>         | <b>242.21</b>      | <b>816.24</b>        | <b>4,651.44</b>     | <b>3,057.11</b>           | <b>8,767.00</b>    | <b>5,138.35</b>  | <b>106,681.12</b>  | <b>166,007.27</b>  | <b>286,593.74</b> |
| Net incoming/outgoing resources         | 2,571.60           | 36.27                | -190.44             | 1,128.79                  | 3,546.22           |                  | -26,773.35         | -8,497.66          | -34,844.22        |
| Administration transfer between funds   | 1,425.00           | 80.02                | 966.00              | 484.58                    | 2,955.60           |                  | -18,438.60         | 15483.00           | 0.00              |
| <b>Surplus/(deficit) year to date</b>   | <b>1,146.60</b>    | <b>-43.75</b>        | <b>-1,156.44</b>    | <b>644.21</b>             | <b>590.62</b>      | <b>-3,119.43</b> | <b>-8,334.75</b>   | <b>-23,980.66</b>  | <b>-34,844.22</b> |
| Reserve brought forward                 | 38,201.72          | -3.18                | 42.78               | 965.92                    | 39,207.24          | 18,711.75        | 27,674.71          | 27372.27           | 112,965.97        |
| Transfer of reserves between funds      |                    |                      |                     |                           |                    |                  | 0.00               | 0.00               | 0.00              |
| <b>Net funds carried forward</b>        | <b>39,348.32</b>   | <b>-46.93</b>        | <b>-1,113.66</b>    | <b>1,610.13</b>           | <b>39,797.86</b>   | <b>15,592.32</b> | <b>19,339.96</b>   | <b>3,391.61</b>    | <b>78,121.75</b>  |

**OXGANGS CARE**  
**Statement of financial activities**  
for twelve months ended 31 March 2009

|                                         | THURSDAY<br>YOUNG AT<br>HEART<br>GROUP | OXGANGS<br>FRIDAY<br>COFFEE<br>GROUP | OXGANGS<br>CHILDREN'S<br>ACTIVITY<br>GROUP | OXGANGS<br>SOUTH ASIAN<br>WOMEN'S<br>GROUP | OXGANGS<br>POSITIVE<br>MINDS<br>GROUP | OXGANGS<br>CARE<br>MANAGEMENT<br>TEAM | PENTLAND<br>WEDNESDAY<br>CLUB | Total Restricted<br>Funds <sup>1</sup> |
|-----------------------------------------|----------------------------------------|--------------------------------------|--------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|-------------------------------|----------------------------------------|
|                                         | Actual<br>£                            | Actual<br>£                          | Actual<br>£                                | Actual<br>£                                | Actual<br>£                           | Actual<br>£                           | Actual<br>£                   |                                        |
| <b>Incoming Resources</b>               |                                        |                                      |                                            |                                            |                                       |                                       |                               |                                        |
| Donations in Kind                       |                                        |                                      |                                            |                                            |                                       |                                       |                               | 0.00                                   |
| Donations / Fundraising                 |                                        | 39.00                                | 69.00                                      |                                            |                                       | 10.00                                 | 108.69                        | 226.69                                 |
| Core Service Provision                  |                                        |                                      |                                            |                                            |                                       | 17,462.79                             | 12,327.00                     | 29,789.79                              |
| Core Funding                            | 7,560.98                               | 9,215.21                             |                                            |                                            |                                       |                                       |                               | 16,776.19                              |
| Miscellaneous Funding                   |                                        |                                      | 30,472.78                                  | 475.00                                     | 475.00                                |                                       |                               | 31,422.78                              |
| Clients Contributions                   | 188.52                                 | 276.90                               | 226.50                                     |                                            |                                       |                                       | 1,000.40                      | 1,692.32                               |
| Interest / Sure Start 0-3 Room          |                                        |                                      |                                            |                                            |                                       |                                       |                               |                                        |
| <b>Total Incoming Resources</b>         | <b>7,749.50</b>                        | <b>9,531.11</b>                      | <b>30,768.28</b>                           | <b>475.00</b>                              | <b>475.00</b>                         | <b>17,472.79</b>                      | <b>13,436.09</b>              | <b>79,907.77</b>                       |
| <b>Resources Expended</b>               |                                        |                                      |                                            |                                            |                                       |                                       |                               |                                        |
| <b>Direct Charitable Expenditure</b>    |                                        |                                      |                                            |                                            |                                       |                                       |                               |                                        |
| Activity Material / Volunteer Expenses  | 461.24                                 | 436.02                               | 1,087.73                                   |                                            |                                       | 138.38                                | 762.61                        | 2,885.98                               |
| Heat & Light / Cleaning / Catering      | 266.30                                 | 253.46                               | 119.47                                     | 376.98                                     | 376.98                                | 76.89                                 | 1,533.04                      | 3,003.12                               |
| Client & Staff Transport                | 1,838.50                               | 2,142.55                             | 1,137.25                                   |                                            |                                       | 85.75                                 | 2,291.60                      | 7,495.65                               |
| Childcare / Sessional Costs             | 55.09                                  |                                      | 722.00                                     |                                            |                                       |                                       | 60.00                         | 837.09                                 |
| Property                                |                                        | 110.02                               | 909.98                                     | 373.77                                     | 373.77                                | -340.00                               |                               | 1,427.54                               |
| Insurance                               |                                        |                                      |                                            |                                            |                                       | 3,614.90                              |                               | 3,614.90                               |
| Wages & Salaries                        | 6,750.23                               | 6,751.05                             | 19,219.37                                  | 4,407.59                                   | 4,407.59                              | 22,269.88                             | 7,862.98                      | 71,668.69                              |
| Training & Conference                   | 32.84                                  | 34.65                                | 19.60                                      |                                            |                                       | 728.09                                | 75.00                         | 890.18                                 |
|                                         | <b>9,404.20</b>                        | <b>9,727.75</b>                      | <b>23,215.40</b>                           | <b>5,158.34</b>                            | <b>5,158.34</b>                       | <b>26,573.89</b>                      | <b>12,585.23</b>              | <b>91,823.15</b>                       |
| <b>Management &amp; Administration</b>  |                                        |                                      |                                            |                                            |                                       |                                       |                               |                                        |
| External Administration                 |                                        |                                      |                                            |                                            |                                       | 9,188.94                              |                               | 9,188.94                               |
| Printing / Stationery & Postage         | 30.19                                  | 46.36                                | 75.38                                      | 40.59                                      | 40.58                                 | 1,012.08                              | 115.85                        | 1,361.03                               |
| Advertising / Telephone / Subscriptions | 20.00                                  |                                      |                                            | 238.27                                     | 183.34                                | 709.64                                | 106.75                        | 1,258.00                               |
| Professional Fees                       |                                        |                                      |                                            |                                            |                                       | 30.00                                 |                               | 30.00                                  |
| Interest & Charges                      |                                        |                                      |                                            |                                            |                                       | 3,020.00                              |                               | 3,020.00                               |
| <b>Total Resources Expended</b>         | <b>50.19</b>                           | <b>46.36</b>                         | <b>75.38</b>                               | <b>278.86</b>                              | <b>223.92</b>                         | <b>13,960.66</b>                      | <b>222.60</b>                 | <b>14,857.97</b>                       |
|                                         | <b>9,454.39</b>                        | <b>9,774.11</b>                      | <b>23,290.78</b>                           | <b>5,437.20</b>                            | <b>5,382.26</b>                       | <b>40,534.55</b>                      | <b>12,807.83</b>              | <b>106,681.12</b>                      |
| Net incoming/(outgoing) resources       | -1,704.89                              | -243.00                              | 7,477.50                                   | -4,962.20                                  | -4,907.26                             | -23,061.76                            | 628.26                        | -26,773.35                             |
| Administration transfer between funds   | 906.98                                 | 1,016.02                             | 3,173.02                                   | 375.00                                     | 375.00                                | -25,516.64                            | 1,232.02                      | -18,438.60                             |
| <b>Surplus/(deficit) year to date</b>   | <b>-2,611.87</b>                       | <b>-1,259.02</b>                     | <b>4,304.48</b>                            | <b>-5,337.20</b>                           | <b>-5,282.26</b>                      | <b>2,454.88</b>                       | <b>-603.76</b>                | <b>-8,334.75</b>                       |
| Reserve brought forward                 | -534.16                                | 8,425.85                             | 16,653.14                                  | 1,879.05                                   | 1,879.04                              | 300.51                                | -928.72                       | 27,674.71                              |
| Transfer of reserves between funds      |                                        |                                      |                                            |                                            |                                       |                                       |                               | 0.00                                   |
| <b>Net funds carried forward</b>        | <b>-3,146.03</b>                       | <b>7,166.83</b>                      | <b>20,957.62</b>                           | <b>-3,458.15</b>                           | <b>-3,403.22</b>                      | <b>2,755.39</b>                       | <b>-1,532.48</b>              | <b>19,339.96</b>                       |

**OXGANGS CARE**  
**Statement of financial activities**  
for twelve months ended 31 March 2009

|                                         | FUNDING OXGANGS |   | CARERS BEFRIENDIN G SERVICE |          | ST HILDA'S DAY CARE GROUP |   | YOUNG PEOPLES MENTAL HEALTH |   | OXGANGS SURE START PROJECT |   | OXGANGS DAY SERVICES |   | LANARK ROAD GIRLS GROUP |   | YOUNG CARERS PROJECT |   | Total Restricted 2 |
|-----------------------------------------|-----------------|---|-----------------------------|----------|---------------------------|---|-----------------------------|---|----------------------------|---|----------------------|---|-------------------------|---|----------------------|---|--------------------|
|                                         | Actual          | £ | Actual                      | £        | Actual                    | £ | Actual                      | £ | Actual                     | £ | Actual               | £ | Actual                  | £ | Actual               | £ |                    |
| <b>Incoming Resources</b>               |                 |   |                             |          |                           |   |                             |   |                            |   |                      |   |                         |   |                      |   |                    |
| Donations in Kind                       |                 |   |                             |          |                           |   |                             |   |                            |   |                      |   |                         |   |                      |   | 0.00               |
| Donations / Fundraising                 | 118.90          |   |                             |          | 23.30                     |   |                             |   | 76.40                      |   |                      |   |                         |   |                      |   | 218.60             |
| Core Service Provision                  | 44,249.00       |   |                             |          | 8,238.00                  |   |                             |   |                            |   |                      |   |                         |   |                      |   | 52,487.00          |
| Core Funding                            |                 |   |                             |          |                           |   | 10,000.00                   |   | 54,055.64                  |   | 19,588.12            |   |                         |   |                      |   | 83,643.76          |
| Miscellaneous Funding                   |                 |   |                             |          |                           |   | 12,000.00                   |   | 3,819.95                   |   |                      |   |                         |   |                      |   | 15,819.95          |
| Clients Contributions                   | 3,833.50        |   |                             |          | 230.00                    |   | 655.00                      |   | 278.00                     |   | 64.80                |   |                         |   |                      |   | 5,061.30           |
| Interest / Sure Start 0-3 Room          |                 |   |                             |          |                           |   |                             |   | 279.00                     |   |                      |   |                         |   |                      |   | 279.00             |
| <b>Total Incoming Resources</b>         | 48,201.40       |   | 0.00                        | 8,491.30 | 22,655.00                 |   | 58,508.99                   |   | 19,652.92                  |   | 0.00                 |   |                         |   |                      |   | 157,509.61         |
| <b>Resources Expended</b>               |                 |   |                             |          |                           |   |                             |   |                            |   |                      |   |                         |   |                      |   |                    |
| <b>Direct Charitable Expenditure</b>    |                 |   |                             |          |                           |   |                             |   |                            |   |                      |   |                         |   |                      |   |                    |
| Activity Material / Volunteer Expenses  | 11.00           |   | 268.16                      |          | 226.90                    |   | 90.04                       |   | 3,700.55                   |   | 62.00                |   |                         |   |                      |   | 4,358.65           |
| Heat & Light / Cleaning / Catering      | 1,072.96        |   |                             |          | 181.27                    |   |                             |   | 1,410.28                   |   | 103.05               |   |                         |   |                      |   | 2,767.56           |
| Client & Staff Transport                | 295.57          |   | 21.80                       |          | 1,840.90                  |   | 190.00                      |   | 15.85                      |   | 2,470.44             |   |                         |   |                      |   | 4,834.56           |
| Childcare / Sessional Costs             |                 |   |                             |          | 40.00                     |   |                             |   | 4,378.11                   |   |                      |   |                         |   |                      |   | 4,418.11           |
| Property                                | 760.00          |   | 50.02                       |          | 110.02                    |   |                             |   |                            |   | 1,788.34             |   |                         |   |                      |   | 2,708.38           |
| Insurance                               |                 |   |                             |          |                           |   |                             |   |                            |   |                      |   |                         |   |                      |   | 0.00               |
| Wages & Salaries                        | 39,203.87       |   | 15,453.12                   |          | 6,585.12                  |   | 17,040.43                   |   | 48,167.73                  |   | 13,770.96            |   |                         |   |                      |   | 140,221.23         |
| Training & Conference                   | 397.32          |   | 71.16                       |          |                           |   | 631.99                      |   |                            |   | 1,435.12             |   |                         |   |                      |   | 2,535.59           |
|                                         | 41,740.72       |   | 15,864.26                   |          | 8,984.21                  |   | 17,952.46                   |   | 57,672.52                  |   | 19,629.91            |   | 0.00                    |   |                      |   | 161,844.08         |
| <b>Management &amp; Administration</b>  |                 |   |                             |          |                           |   |                             |   |                            |   |                      |   |                         |   |                      |   |                    |
| External Administration                 |                 |   |                             |          |                           |   |                             |   |                            |   |                      |   |                         |   |                      |   | 0.00               |
| Printing / Stationery & Postage         | 400.97          |   | 153.37                      |          | 11.45                     |   | 238.47                      |   | 740.22                     |   | 15.86                |   |                         |   |                      |   | 1,560.34           |
| Advertising / Telephone / Subscriptions | 469.36          |   |                             |          |                           |   | 171.61                      |   |                            |   | 581.89               |   |                         |   |                      |   | 1,222.86           |
| Professional Fees                       | 1,242.99        |   |                             |          |                           |   | 20.00                       |   | 77.00                      |   | 40.00                |   |                         |   |                      |   | 1,379.99           |
| Interest & Charges                      |                 |   |                             |          |                           |   |                             |   |                            |   |                      |   |                         |   |                      |   | 0.00               |
| <b>Total Resources Expended</b>         | 2,113.32        |   | 153.37                      |          | 11.45                     |   | 430.08                      |   | 817.22                     |   | 637.75               |   | 0.00                    |   |                      |   | 4,163.19           |
|                                         | 43,854.04       |   | 16,017.63                   |          | 8,995.66                  |   | 18,382.54                   |   | 58,489.74                  |   | 20,267.66            |   | 0.00                    |   |                      |   | 166,007.27         |
| Net incoming/(outgoing) resources       | 4,347.36        |   | -16,017.63                  |          | -504.36                   |   | 4,272.46                    |   | 19.25                      |   | -614.74              |   | 0.00                    |   |                      |   | -8,497.66          |
| Administration transfer between funds   | 4,874.02        |   | 1,776.98                    |          | 822.98                    |   | 1,200.00                    |   | 5,957.02                   |   | 852.00               |   |                         |   |                      |   | 15,483.00          |
| <b>Surplus/(deficit) year to date</b>   | -526.66         |   | -17,794.61                  |          | -1,327.34                 |   | 3,072.46                    |   | -5,937.77                  |   | -1,466.74            |   | 0.00                    |   |                      |   | -23,980.66         |
| Reserve brought forward                 | 2,069.08        |   | 19,372.45                   |          | 1,209.06                  |   | 5,556.07                    |   | -2,449.27                  |   | 0.00                 |   | 1,106.84                |   | 508.04               |   | 27,372.27          |
| Transfer of reserves between funds      |                 |   | 508.04                      |          |                           |   |                             |   |                            |   |                      |   |                         |   | -508.04              |   | 0.00               |
| <b>Net funds carried forward</b>        | 1,542.42        |   | 2,085.88                    |          | -118.28                   |   | 8,628.53                    |   | -8,387.04                  |   | -1,466.74            |   | 1,106.84                |   | 0.00                 |   | 3,391.61           |