

**OXGANGS CARE
FINANCIAL STATEMENTS
31 MARCH 2011**

Charity Number SC027609

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COMPANIES HOUSE

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

OXGANGS CARE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

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OXGANGS CARE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	Oxgangs Care
Charity number	SC027609
Company registration number	SC219244
Principal address and Registered office	12 Firrhill Neuk Edinburgh EH13 9FF
Directors	Cllr Mary Aitken (Chair) Ms Pauline Podd (Treasurer) Cllr Eric Barry Mrs June White Miss Louisa Maguire Ms Carol Scarth
Secretary	Mr Andrew McCallum
Senior manager	Mr Andrew McCallum
Advisors	Joan MacLellan (CEC Health and Social Care) Mirren Vanko (CEC Community Learning and Development)
Business address	12 Firrhill Neuk Edinburgh EH13 9FF
Auditor	Charles Burrows & Co Chartered Accountants & Statutory Auditor 7 Palmerston Place Edinburgh EH12 5AH
Bankers	Bank of Scotland 426 Morningside Road Edinburgh EH10 5QF

OXGANGS CARE

DIRECTORS ANNUAL REPORT

YEAR ENDED 31 MARCH 2011

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2011.

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:

Cllr Mary Aitken
Ms Pauline Podd
Cllr Eric Barry
Mrs June White
Miss Louisa Maguire
Ms Carol Scarth

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 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 Oxfams Care and use their own experience to assist the charity.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

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 led by 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 by a subgroup of the Board 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 2011

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

OYGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

- 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

Principal Activities During 2010-2011

- Providing day care services to vulnerable older people through the Braidburn Club, the Carnethy Club, the Craiglockhart Tea Group, the Monday Club, the Pentland Lunch Club, the Pentland Wednesday Club, the Pentland Young at Heart Group, and St Hilda's Day Service
- Providing support to the carers of vulnerable people through a Sitter Service and a Befriending Service
- Providing support to children with additional needs and their carers through a Young Persons' Mental Health Project and the Oygangs Sure Start Project
- 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 charity relocated to a single office base within the new build in Central Oygangs in July 2010. This has facilitated improvements in the organisation's administrative structures and communication between staff members.

The main areas of charitable activity are the provision of day care services; carers support; and services for children and young people.

Our Day Services delivered centre-based and one-to-one support to a total of 115 individuals over the course of the year, and exceeded their contractual obligation to provide 303.6 hours of service by 68%.

The organisation is currently engaged with the Council's Department of Health and Social Care in drawing up a service specification and unit cost for the contract that will succeed the present contract in April 2012. Plans are also being progressed to consolidate the charity's older people's services in a dedicated facility within Central Oygangs in partnership with Dunedin Canmore Housing Association and CEC Health and Social Care.

The Carers Befriending Project was successfully relaunched in April 2010 and has steadily increased its capacity through volunteer recruitment to previous levels. By March 2011, the service had recruited 17 volunteer befrienders, 8 of whom are now in a befriending relationship with a local carer, 4 of whom are awaiting the outcome of a PVG/Disclosure check, and 5 of whom did not continue with their application after an initial interview. During the course of the year the service received 28 referrals.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

The Young People's Mental Health Project was commissioned by Pentland Neighbourhood Partnership to investigate and report on the impact of the current troop deployments on the mental health of children from army families based at Dreghorn and Redford Barracks. Mike Forrester has been conducting this research and the report will be published in September 2011. The organisation has also been awarded £7,265 of Former Fairer Scotland funding to conduct a further piece of work during 2011-12 based on the findings of the report.

The organisation delivered one Mental Health First Aid course in the local community during 2010-11.

The organisation is also working closely with South Central Edinburgh Local Health Partnership in supporting a newly established Health Action Group in the Oxgangs area.

Oxgangs Sure Start Project secured a total of £10,522.25 additional funding to carry out new pieces of work and to provide a service during the school summer holiday period. Changes in staffing arrangements and good housekeeping generally resulted in the Project achieving an operating surplus for the year which exceeded budget expectations.

The quality of the services Oxgangs Care provides is measured through Care Commission inspection reports and service user evaluation.

Care Commission Annual Inspection Reports

Service	Date of Inspection	Quality of Care and Support	Quality of Staffing
Sure Start	19/1/11	Not assessed	5 – Very Good
Sitter Service	4/11/10	6 - Excellent	Not assessed

Service User Satisfaction Survey

The results of this year's user evaluation are as follows:

- 100% are satisfied with the information they receive about Oxgangs Care and the service they use
- 80% rate the care and support they receive as "very good"; 20% rate it as "good"
- 60% rate the premises the group meets in as "very good"; 40% rate them as "good"
- 40% rate the activities offered as "very good"; 60% rate them as "good"
- Of the 20% who attend groups where lunch is provided, 100% rate the food as "very good"

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

FINANCIAL REVIEW

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. A major task for the Directors during 2010-11 has been to reduce operating costs and maximise income to ensure that the organisation avoided a third successive annual operating loss. To this end, the Directors set a 'break-even' budget for 2010-11, in relation to which:

- Direct Charitable Expenditure came in at 4.7% under budget
- Expenditure on Management and Administration came in at 4.0% under budget resulting in an overall operating surplus of £6,030 for the year

Despite this success, there are still issues which give the Directors cause for concern:

- Charges to service users are still being under-collected by 50%
- There is a lack of investment in staff training, which increases the risk of the organisation failing to comply with regulatory standards and reduces its capacity to take advantage of development opportunities

Oxgangs Care will be addressing these issues in the coming year.

Principal Funding Sources

The principal funding sources for the organisation's activities are the City of Edinburgh Council's Department of Health and Social Care (Day Care Services), Department of Children and Families (Sure Start Project), and Pentland Neighbourhood Partnership (Young People's Mental Health Project).

Investment Policy

The charity's plan to invest funds it holds in reserve has been frustrated by the need to use these reserves to meet operational deficits and the cost of redundancies. The charity will review this policy as and when the level of reserves it holds is restored.

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 2011-12 is £239,394, and therefore the target is £59,848 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 £25,690 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.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

PLANS FOR FUTURE PERIODS

The charity plans to review its activities and its operating strategy for the forthcoming year in the light of further changes in the funding environment and, in particular, the increasing constraints on local government expenditure. This will again focus on the charity's core business and pursuing additional time-limited 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 will also continue to work towards implementing the Care Commission's National Care Standards in all its service activities, and will seek to register its day care services with the Care Commission once it is clear where those services will be delivered from.

RESPONSIBILITIES OF THE DIRECTORS

The directors (who are also the directors of Oxgangs 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.

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 2006. 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.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2011

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

Charles Burrows & Co are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:
12 Firrhill Neuk
Edinburgh
EH13 9FF

Signed by order of the directors



MR ANDREW McCALLUM
Charity Secretary

10 October 2011

OXGANGS CARE

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF OXGANGS CARE

YEAR ENDED 31 MARCH 2011

We have audited the financial statements of Oxgangs Care for the year ended 31 March 2011 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the directors' responsibilities statement set out on pages 8 and 9, the directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted of any Accounting Practice; and

OXGANGS CARE

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF OXGANGS CARE *(continued)*

YEAR ENDED 31 MARCH 2011

- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Michael T. Soutar

MICHAEL T SOUTAR CA Senior Statutory Auditor
For and on behalf of
CHARLES BURROWS & CO
Chartered Accountants and Statutory Auditor
7 Palmerston Place
Edinburgh
EH12 5AH

Charles Burrows & Co are eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

10 October 2011

OXGANGS CARE

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

YEAR ENDED 31 MARCH 2011

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	190	233,251	233,441	209,956
Investment income	3	30	—	30	43
Other incoming resources	4	1,812	10,216	12,028	9,600
TOTAL INCOMING RESOURCES		<u>2,032</u>	<u>243,467</u>	<u>245,499</u>	<u>219,599</u>
RESOURCES EXPENDED					
Charitable activities	5/6	(40,774)	(185,342)	(226,116)	(264,464)
Governance costs	7	(12,773)	(580)	(13,353)	(13,597)
TOTAL RESOURCES EXPENDED		<u>(53,547)</u>	<u>(185,922)</u>	<u>(239,469)</u>	<u>(278,061)</u>
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS					
	8	(51,515)	57,545	6,030	(58,462)
Transfer between funds	9	47,103	(47,103)	—	—
NET INCOME/ (EXPENDITURE) FOR THE YEAR		<u>(4,412)</u>	<u>10,442</u>	<u>6,030</u>	<u>(58,462)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		40,042	(20,382)	19,660	78,122
TOTAL FUNDS CARRIED FORWARD		<u>35,630</u>	<u>(9,940)</u>	<u>25,690</u>	<u>19,660</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 pages 14 to 19 form part of these financial statements.

OXGANGS CARE

BALANCE SHEET

31 MARCH 2011

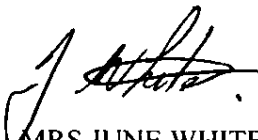
	Note	2011 £	2010 £
CURRENT ASSETS			
Debtors	11	11,448	15,373
Cash at bank and in hand		30,340	15,940
		<u>41,788</u>	<u>31,313</u>
CREDITORS: Amounts falling due within one year	12	<u>(16,098)</u>	<u>(11,653)</u>
NET CURRENT ASSETS		25,690	19,660
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,690</u>	<u>19,660</u>
NET ASSETS		<u>25,690</u>	<u>19,660</u>
FUNDS			
Restricted income funds	14	(9,940)	(20,382)
Unrestricted income funds	15	35,630	40,042
TOTAL FUNDS		<u>25,690</u>	<u>19,660</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the members of the committee on the 10 October 2011 and are signed on their behalf by:



MS PAULINE PODD



MRS JUNE WHITE

Company Registration Number: SC219244

The notes on pages 14 to 19 form part of these financial statements.

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

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), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006.

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.

Income

All incoming resources including grants and donations are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

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

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Resources expended are accounted for on an accruals basis and include attributable VAT, which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Charitable activities - Costs of charitable activities include all expenditure for promotion of the welfare of people with special needs.

Governance costs - Governance costs comprise all costs associated with the governance arrangements of the charity which relate to the general running of the charity.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Donations				
Donations/fundraising	190	452	642	1,032
Grants receivable				
Core funding grants	–	229,879	229,879	208,924
Other grants	–	2,920	2,920	–
	<u>190</u>	<u>233,251</u>	<u>233,441</u>	<u>209,956</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Bank interest receivable	<u>30</u>	<u>30</u>	<u>43</u>

4. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Clients contributions	46	10,216	10,262	7,556
Other income	<u>1,766</u>	<u>–</u>	<u>1,766</u>	<u>2,044</u>
	<u>1,812</u>	<u>10,216</u>	<u>12,028</u>	<u>9,600</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Promotion of welfare of people with special needs	<u>40,774</u>	<u>185,342</u>	<u>226,116</u>	<u>264,464</u>

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Total Funds 2011 £	Total Funds 2010 £
Promotion of welfare of people with special needs	<u>226,116</u>	<u>226,116</u>	<u>264,464</u>

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

7. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2011 £	Total Funds 2010 £
Audit fees	3,988	–	3,988	3,020
External administration	7,404	–	7,404	8,939
Legal and professional fees	1,381	580	1,961	1,638
	<u>12,773</u>	<u>580</u>	<u>13,353</u>	<u>13,597</u>

8. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2011 £	2010 £
Auditors' fees	3,988	3,020
Operating lease costs:		
- Land and buildings	<u>5,188</u>	<u>–</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:

	2011 £	2010 £
Wages and salaries	175,297	201,405
Social security costs	8,939	9,001
	<u>184,236</u>	<u>210,406</u>

Particulars of employees:

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

	2011 No	2010 No
Number of administrative staff	4	5
Number of part-time staff	19	20
	<u>23</u>	<u>25</u>

No employee received remuneration of more than £60,000 during the year (2010 - Nil).

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

11. DEBTORS

	2011 £	2010 £
Other debtors	11,448	13,532
Prepayments	—	1,841
	<u>11,448</u>	<u>15,373</u>

12. CREDITORS: Amounts falling due within one year

	2011 £	2010 £
PAYE and social security	2,829	2,174
Other creditors	13,269	9,479
	<u>16,098</u>	<u>11,653</u>

13. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2011 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2011 £	2010 £
Operating leases which expire:		
Within 2 to 5 years	<u>6,225</u>	<u>—</u>

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

14. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2010 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2011 £
Oxgangs Care Management Pentland	10,613	37,955	(31,951)	(21,065)	(4,448)
Wednesday Club	(6,722)	16,687	(14,027)	(3,151)	(7,213)
Thursday Young at Heart Group	(5,177)	9,485	(8,422)	(1,826)	(5,940)
Oxgangs Friday Coffee Group	6,691	9,624	(7,946)	(1,890)	6,479
Oxgangs Sure Start Project	(19,636)	55,236	(55,226)	(579)	(20,205)
Young Peoples Mental Health Project	362	20,000	(8,733)	(569)	11,060
CEC Funding Oxgangs Pentland Carers Project	(3,903)	—	—	3,903	—
Childrens Activity Group	11,599	—	—	(11,599)	—
Carers Befriending Service	(547)	7,520	(6,734)	(1,402)	(1,163)
St Hilda's Day Care Group	363	14,665	(8,750)	(2,833)	3,445
Oxgangs Day Services	(7,164)	70,599	(39,309)	(12,777)	11,349
Community Health	(6,861)	—	—	6,861	—
Currie Group	—	1,696	(4,824)	(176)	(3,304)
	<u>(20,382)</u>	<u>243,467</u>	<u>(185,922)</u>	<u>(47,103)</u>	<u>(9,940)</u>

15. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2010 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2011 £
Premises Reserve	16,890	—	—	(16,890)	—
General Funds	23,152	2,032	(53,547)	63,993	35,630
	<u>40,042</u>	<u>2,032</u>	<u>(53,547)</u>	<u>47,103</u>	<u>35,630</u>

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2011

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets/ (liabilities) £	Total £
Restricted Income Funds:		
Oxgangs Care Management	(9,940)	(9,940)
Unrestricted Income Funds	<u>35,630</u>	<u>35,630</u>
Total Funds	<u>25,690</u>	<u>25,690</u>

17. 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 (2010 - £nil).

18. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee.

OXGANGS CARE

MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2011

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 10 to 11.**

OXGANGS CARE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2011

	2011 £	2010 £
INCOMING RESOURCES		
VOLUNTARY INCOME		
Donations/fundraising	642	1,032
Core funding grants	229,879	208,924
Other grants	2,920	—
	<u>233,441</u>	<u>209,956</u>
INVESTMENT INCOME		
Bank interest receivable	30	43
OTHER INCOMING RESOURCES		
Clients contributions	10,262	7,556
Other income	1,766	2,044
	<u>12,028</u>	<u>9,600</u>
TOTAL INCOMING RESOURCES	<u>245,499</u>	<u>219,599</u>
RESOURCES EXPENDED		
CHARITABLE ACTIVITIES		
Wages and Salaries	175,297	201,405
Employer's NIC	8,939	9,001
Rent	10,170	15,301
Insurance	3,332	1,167
Motor and travel costs	15,303	16,452
Telephone	3,038	3,120
Office expenses	2,449	4,701
Catering expenses	5,275	5,033
Training and conference	223	2,768
Recruitment costs	—	346
Activity materials	2,090	5,170
	<u>226,116</u>	<u>264,464</u>
GOVERNANCE COSTS		
Audit fees	3,988	3,020
External administration	7,404	8,939
Legal and professional fees	1,961	1,638
	<u>13,353</u>	<u>13,597</u>
TOTAL RESOURCES EXPENDED	<u>239,469</u>	<u>278,061</u>
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	<u>6,030</u>	<u>(58,462)</u>

OXGANGS CARE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2011

	2011 £	2010 £
CHARITABLE ACTIVITIES		
Promotion of welfare of people with special needs		
<i>Activities undertaken directly</i>		
Wages and Salaries	175,297	201,405
Employer's NIC	8,939	9,001
Rent	10,170	15,301
Insurance	3,332	1,167
Motor and travel costs	15,303	16,452
Telephone	3,038	3,120
Office expenses	2,449	4,701
Catering expenses	5,275	5,033
Training and conference	223	2,768
Recruitment costs	—	346
Activity materials	2,090	5,170
	<u>226,116</u>	<u>264,464</u>

OXGANGS CARE
Statement of financial activities
for period ending 31st March 2011

	OXGANGS CARE MANAGEMENT		CRAIGLOCKH ART GROUP	PENTLAND LUNCH CLUB	PHYSICAL DISABILITY GROUP	Total Unrestricted	Premises	Total Restricted		
	£	£	£	£	£	£	£	£	£	£
Incoming Resources										
Donations / Fundraising	190.35					190.35		452.00	0.00	642.35
Core Service Provision						0.00		153,894.41	75,984.12	229,878.53
Miscellaneous Funding						0.00		2,920.00	0.00	2,920.00
Clients Contributions		46.00				46.00		4,363.05	5,852.49	10,261.54
Income from other sources	1,796.25					1,796.25		0.00	0.00	1,796.25
Total Incoming Resources	1,986.60	46.00		0.00	0.00	2,032.60	0.00	161,529.46	81,836.61	245,498.67
Resources Expended										
Direct Charitable Expenditure										
Activity Material / Volunteer Expenses	24.95			48.00		72.95		1,362.58	255.43	1,690.96
Heat & Light / Cleaning / Catering	369.81	96.00		34.72		500.53		4,208.62	1,145.38	5,854.53
Client & Staff Transport	21.00					21.00		13,060.42	2,221.20	15,302.62
Childcare / Sessional Costs						0.00		2,289.48	0.00	2,289.48
Property	8,600.58					8,600.58		894.50	494.60	9,989.68
Insurance	3,331.64					3,331.64		0.00	0.00	3,331.64
Wages & Salaries	23,496.85			2,242.76	31.18	25,770.79		100,261.42	55,913.69	181,945.90
Training & Conference	77.00					77.00		106.00	39.77	222.77
	35,921.83	96.00		2,325.48	31.18	38,374.49	0.00	122,183.02	60,070.07	220,627.58
Management & Administration										
External Administration	7,403.53					7,403.53		0.00	0.00	7,403.53
Printing / Stationery & Postage	709.02					709.02		1,468.37	256.45	2,433.84
Advertising / Telephone / Subscriptions	1,675.02					1,675.02		1,260.71	102.12	3,037.85
Professional Fees	1,398.46					1,398.46		17.00	563.33	1,978.79
Audit Fee	3,987.50					3,987.50		0.00	0.00	3,987.50
	15,173.53	0.00		0.00	0.00	15,173.53	0.00	2,746.08	921.90	18,841.51
Total Resources Expended	51,095.36	96.00		2,325.48	31.18	53,548.02	0.00	124,929.10	60,991.97	239,469.09
Net incoming/(outgoing) resources	-49,108.76	-50.00		-2,325.48	-31.18	-51,515.42	0.00	36,700.36	20,844.64	6,029.58
Administration transfer between funds	44,072.88	160.08		1,366.97	1,503.36	47,103.29	0.00	-31,822.71	-15,280.58	0.00
Surplus/(deficit) year to date	-5,035.88	110.08		-958.51	1,472.18	-4,412.13	0.00	4,877.65	5,564.06	6,029.58
Reserve brought forward	30,120.67	-207.01		-5,095.13	-1,666.90	23,151.63	16,889.10	-20,407.66	28.04	19,661.11
Transfer of reserves between funds	16,889.10					16,889.10	-16,889.10	0.00	0.00	0.00
Net funds carried forward	41,973.89	-96.93		-6,053.64	-194.72	35,628.60	0.00	-15,530.01	5,592.10	25,690.69

OXGANGS CARE
Statement of financial activities
for period ending 31st March 2011

	PENTLAND WEDNESDAY	THURSDAY YOUNG AT HEART	OXGANGS FRIDAY COFFEE	CHILDRENS ACTIVITY GROUP	OXGANGS DAY SERVICES	OXGANGS SURE START	Total
Incoming Resources	£	£	£	£	£	£	£
Donations / Fundraising	202.00					250.00	452.00
Core Service Provision	15,795.96	9,183.00	9,183.00		70,599.00	49,133.45	153,894.41
Miscellaneous Funding						2,920.00	2,920.00
Clients Contributions	688.50	301.68	440.50			2,932.37	4,363.05
Income from other sources							0.00
Total Incoming Resources	16,686.46	9,484.68	9,623.50	0.00	70,599.00	55,235.82	161,629.46
Resources Expended							
<i>Direct Charitable Expenditure</i>							
Activity Material / Volunteer Expenses	121.15	303.25	101.01		457.03	380.14	1,362.58
Heat & Light / Cleaning / Catering	1,494.00	239.02	225.77		894.00	1,355.83	4,208.62
Client & Staff Transport	2,723.00	2,087.99	1,793.00		6,406.53	49.90	13,060.42
Childcare / Sessional Costs	425.68				276.64	1,587.16	2,289.48
Property	49.50	9.00	91.00		745.00		894.50
Insurance							0.00
Wages & Salaries	9,090.02	5,778.95	5,734.87		30,258.48	49,399.10	100,261.42
Training & Conference	106.00						106.00
	14,009.35	8,418.21	7,945.65	0.00	39,037.68	52,772.13	122,183.02
Management & Administration							
External Administration							0.00
Printing / Stationery & Postage	17.20	3.14			14.23	1,433.80	1,468.37
Advertising / Telephone / Subscriptions					257.20	1,003.51	1,260.71
Professional Fees						17.00	17.00
Interest & Charges							0.00
	17.20	3.14	0.00	0.00	271.43	2,454.31	2,746.08
Total Resources Expended	14,026.55	8,421.35	7,945.65	0.00	39,309.11	55,226.44	124,929.10
Net incoming(outgoing) resources	2,659.91	1,063.33	1,677.85	0.00	31,289.89	9.38	36,700.36
Administration transfer between funds	-3,150.83	-1,826.20	-1,890.03	-11,600.31	-12,776.77	-578.57	-31,822.71
Surplus(deficit) year to date	-490.92	-762.87	-212.18	-11,600.31	18,513.12	-569.19	4,877.65
Reserve brought forward	-6,721.67	-5,177.92	6,691.06	11,600.31	-7,163.73	-19,635.71	-20,407.66
Transfer of reserves between funds							0.00
Net funds carried forward	-7,212.59	-5,940.79	6,478.88	0.00	11,349.39	-20,204.90	-15,530.01

OXGANGS CARE
Statement of financial activities
for period ending 31st March 2011

Incoming Resources

	CEC FUNDING OXGANGS PENTLAND	CARERS BEFRIENDIN G SERVICE	ST HILDA'S DAY CARE GROUP	YOUNG PEOPLES MENTAL	CURRIE GROUP	COMMUNIT Y HEALTH	CEC CARERS	TOTAL
	£	£	£	£	£	£	£	£
Donations / Fundraising								0.00
Core Service Provision	32,891.03	7,520.04	14,103.96	20,000.04	1,469.05			75,984.12
Miscellaneous Funding								0.00
Clients Contributions	5,064.29		561.20		227.00			5,852.49
Income from other sources								0.00
Total Incoming Resources	37,955.32	7,520.04	14,665.16	20,000.04	1,696.05	0.00	0.00	81,836.61

Resources Expended

Direct Charitable Expenditure

	CEC FUNDING OXGANGS PENTLAND	CARERS BEFRIENDIN G SERVICE	ST HILDA'S DAY CARE GROUP	YOUNG PEOPLES MENTAL	CURRIE GROUP	COMMUNIT Y HEALTH	CEC CARERS	TOTAL
	£	£	£	£	£	£	£	£
Activity Material / Volunteer Expenses			205.33		50.10			255.43
Heat & Light / Cleaning / Catering	354.50		628.83		162.05			1,145.38
Client & Staff Transport	341.40		1,714.80		165.00			2,221.20
Sessional / SMHFA								0.00
Property	416.10		74.00		4.50			494.60
Insurance								0.00
Wages & Salaries	29,974.36	6,734.45	6,096.80	8,665.62	4,442.46			55,913.69
Training & Conference	24.77			15.00				39.77
	31,111.13	6,734.45	8,719.76	8,680.62	4,824.11	0.00	0.00	60,070.07

Management & Administration

	CEC FUNDING OXGANGS PENTLAND	CARERS BEFRIENDIN G SERVICE	ST HILDA'S DAY CARE GROUP	YOUNG PEOPLES MENTAL	CURRIE GROUP	COMMUNIT Y HEALTH	CEC CARERS	TOTAL
	£	£	£	£	£	£	£	£
External Administration								0.00
Printing / Stationery & Postage	204.78			51.67				256.45
Advertising / Telephone / Subscriptions	72.12		30.00					102.12
Professional Fees	563.33							563.33
Interest & Charges								0.00

Total Resources Expended

	840.23	0.00	30.00	51.67	0.00	0.00	0.00	921.90
	31,951.36	6,734.45	8,749.76	8,732.29	4,824.11	0.00	0.00	60,991.97

Net incoming(outgoing) resources

	6,003.96	785.59	5,915.40	11,267.75	-3,128.06	0.00	0.00	20,844.64
Administration transfer between funds	-21,064.74	-1,401.90	-2,833.14	-569.22	-176.04	6,861.37	3,903.09	-15,280.58

Surplus/(deficit) year to date

	-15,060.78	-616.31	3,082.26	10,698.53	-3,304.10	6,861.37	3,903.09	5,564.06
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Reserve brought forward

	10,614.40	-546.62	362.84	361.88	0.00	-6,861.37	-3,903.09	28.04
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Transfer of reserves between funds

								0.00
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Net funds carried forward

	-4,446.38	-1,162.93	3,445.10	11,060.41	-3,304.10	0.00	0.00	5,592.10
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