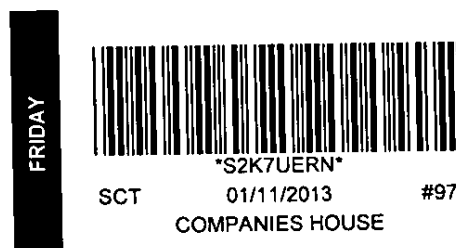


COMPANY REGISTRATION NUMBER SC219244

**OXGANGS CARE
FINANCIAL STATEMENTS
31 MARCH 2013**

Charity Number SC027609



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

OXGANGS CARE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

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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 E Aitken (Chair) Mr E Barry (Vice chair) Ms P Podd (Treasurer) Miss L Maguire Ms C Scarth Mrs J White
Secretary	Mr A McCallum
Senior manager	Mr A McCallum
Advisors	Mr C Lanagan (Dunedin Canmore Housing Association) Ms M 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 2013

The directors present their report and the financial statements of the charity for the year ended 31 March 2013.

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 E Aitken
Mr E Barry
Ms P Podd
Miss L Maguire
Ms C Scarth
Mrs J White

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

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

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 Oxgangs Care Manager and Edinburgh Voluntary Organisations' Council (EVOC) 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 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 2013

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

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

- 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 2012-2013

- Providing day care services to vulnerable older people through the Braidburn Club, the Carnethy Club, the Craiglockhart Tea Group, the Monday Club, the Pentland Currie Group, 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 Oxgangs Sure Start Project
- Providing support to people at risk of mental ill-health through counselling
- 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 remain 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 96 individuals over the course of the year, and exceeded their contractual obligation to provide 303.6 hours of service by 57%.

Because of delays in the design and implementation of the Council's commissioning process and subsequent changes in policy in respect of national personalisation and self-directed care agendas, the organisation's contract, which was due to be renegotiated for the commencement of the current year, was extended for a further 12 month period. There is little indication of how services will be commissioned by the Council when the present arrangements end in March 2014, or if and how our services will have to be reshaped to attract continued Council investment. The Board will be holding a strategic planning day during the course of 2013-14 to prepare a business plan/proposal to prepare Oxgangs Care for the changes that will take place.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

Meanwhile, plans to work in partnership with Dunedin Canmore Housing Association and the City of Edinburgh Council to develop older people's services in a dedicated facility within Central Oxfangs will have to be revisited during 2013-14, following the decision by the Council to develop the vacant community space within the Firrhill Neuk development as a dedicated re-enablement centre for older people with high-end needs. Oxfangs Care will continue to work with Dunedin Canmore during the coming year to identify suitable accommodation from within its amenity housing stock from which to deliver its older peoples services.

The Carers Befriending Project continues to steadily increase its capacity through volunteer recruitment.

The Sitter Service suffered a set-back when it received 'Weak' gradings in respect of its Quality of Care and Support, Quality of Staffing and Quality of Management and Leadership. These poor gradings were the result of the loss of the Oxfangs Pentland Carers Project Manager post in April 2012, due to reallocation of Council funding to achieve a service unit cost which was acceptable to the Council. However, following the implementation of an action plan to address the weaknesses identified in the inspection report, the gradings were raised on re-inspection to 'Adequate' in respect of Quality of Care and Support and Quality of Staffing, and to 'Good' in respect of Quality of Leadership and Management. Despite this improvement, referrals from the Council to the service have been suspended on authority of the Council's Care at Home QA Group, following a Contract Monitoring visit by Council officers. This suspension was reviewed and lifted on 16th July 2013.

The Young People's Mental Health Project's professional counselling service for adults in the EH13 area within their local community has established and developed relationships with organisations within the community, such as GP services, CHAI, ELCA and Firrhill school guidance staff, Army welfare, and community workers. The project has also received community input through working with an informal neighbourhood-based group, which has contributed to establishing trust and has led to many referrals to the counselling service. In the three months up to March 2013, the counselling service has had 20 referrals and helped 10 clients.

For many, it has been their first experience of Counselling, and they have found it empowering and useful to them as they come to terms with their difficulties and make the changes they would like to see in their lives. Having a generic counselling service which is free, available and accessible within EH13 not only promotes the emotional health and well being of the service users but it also provides a broader positive impact on their relationships, families and interactions with others.

The funding for the counselling service came to an end on 31st March. We are continuing to seek alternative funding to reinstate the service during 2013-14.

Oxfangs Care continues to work closely with NHS Lothian in hosting a Community Health Development Worker. The Worker has initiated and/or facilitated a range of community-led activities, including the Hope Triangle Project.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

Oxgangs Sure Start Project again secured 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 has resulted in the Project again achieving an small operating surplus for the year. The Sure Start Manager has also assumed the role of Lead Signatory for the organisation, which has greatly improved our Child and Adult Protection procedures.

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

Care Inspectorate Annual Inspection Reports

Sure Start	6 February 2013	Quality of Care and Support	5	Very Good
		Quality of Environment	5	Very Good
		Quality of Staffing	5	Very Good
		Quality of Management and Leadership	5	Very Good
Sitter Service	11 June 2012	Quality of Care and Support	2	Weak
		Quality of Staffing	2	Weak
		Quality of Management and Leadership	2	Weak
Sitter Service	6 February 2013	Quality of Care and Support	3	Adequate
		Quality of Staffing	3	Adequate
		Quality of Management and Leadership	4	Good

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
- 95% rate the care and support they receive as "very good"; 5% rate it as "good"
- 52% rate the premises the group meets in as "very good"; 48% rate them as "good"
- 45% rate the activities offered as "very good"; 55% 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 2013

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 2012-13 has been to maintain a small operating surplus. To this end, the Directors set a 'break-even' budget for 2012-13, in relation to which:

- Gross Expenditure came in at 3.5% under budget
- Gross Income came in at 6% under budget

resulting in an overall operating surplus of £9,378 for the year

Within this:

- the under-collection of service charges went down from 50% to 8%
- staff succeeded in attracting an additional £8,500 in grants and donations and £1,000 through fundraising

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

- the cost of service provisions and activities continues to increase
- postage, stationery and telephone costs also continue to exceed budget
- client transport continues to be the biggest cost to the organisation next to salaries

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) and Department of Children and Families (Sure Start Project and Young People's Mental Health Project).

Investment Policy

The charity is still seeking investment opportunities which will secure some additional income from the funds it holds in reserve. The current economic climate is not conducive to this.

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 2013-14 is £241,291, and therefore the target is £60,323 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 £4,306 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 in the foreseeable future.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

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 and the implementation of the Scottish Government's personalisation agenda and self-directed support. This will again focus on the charity's core business and pursuing additional time-limited projects in response to local needs and available funding opportunities.

The charity will also continue to work towards implementing the Care Inspectorate's National Care Standards in all its service activities, and will seek to register its day care services with the Care Inspectorate once it is clear where those services will be delivered from.

DIRECTORS' RESPONSIBILITIES STATEMENT

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 regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity 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 accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Charles Burrows & Co are deemed to be re-appointed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2013

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as each director is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each director has taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered office:
12 Firrhill Neuk
Edinburgh
EH13 9FF

Signed by order of the directors

A handwritten signature in black ink, appearing to read 'A McCallum', with a long horizontal flourish extending to the right.

MR A McCALLUM
Charity Secretary

28 October 2013

OXGANGS CARE

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

YEAR ENDED 31 MARCH 2013

We have audited the financial statements of Oxgangs Care for the year ended 31 March 2013 on pages 13 to 19. 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 charity's directors and members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 AUDITOR

As explained more fully in the Directors Annual Report, the directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of 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 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 charity'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 charitable company's affairs as at 31 March 2013 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 Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

OXGANGS CARE

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

YEAR ENDED 31 MARCH 2013

EMPHASIS OF MATTER - GOING CONCERN

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in note 1 to the financial statements concerning the charity's ability to continue as a going concern. The charity has not yet received confirmation of funding from the City of Edinburgh Council from 1 April 2014. These conditions indicate the existence of a material uncertainty which may cast significant doubt about the charity's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the charity was unable to continue as a going concern.

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 charity 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors Annual Report.

Michael T. Soutar

MICHAEL T SOUTAR CA (Senior Statutory Auditor)

For and on behalf of

CHARLES BURROWS & CO

Chartered Accountants & Statutory Auditor

7 Palmerston Place

Edinburgh

EH12 5AH

28 October 2013

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

OXGANGS CARE

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

YEAR ENDED 31 MARCH 2013

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	—	235,741	235,741	235,366
Investment income	3	—	—	—	6
Other incoming resources	4	3,510	17,486	20,996	19,843
TOTAL INCOMING RESOURCES		<u>3,510</u>	<u>253,227</u>	<u>256,737</u>	<u>255,215</u>
RESOURCES EXPENDED					
Charitable activities	5/6	(14,576)	(223,635)	(238,211)	(240,866)
Governance costs	7	(5,616)	(3,532)	(9,148)	(7,076)
TOTAL RESOURCES EXPENDED		<u>(20,192)</u>	<u>(227,167)</u>	<u>(247,359)</u>	<u>(247,942)</u>
NET INCOMING RESOURCES FOR THE YEAR/NET INCOME FOR THE YEAR	8	(16,682)	26,060	9,378	7,273
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>20,988</u>	<u>11,975</u>	<u>32,963</u>	<u>25,690</u>
TOTAL FUNDS CARRIED FORWARD		<u>4,306</u>	<u>38,035</u>	<u>42,341</u>	<u>32,963</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 15 to 19 form part of these financial statements.

OXGANGS CARE

BALANCE SHEET

31 MARCH 2013

	Note	2013 £	2012 £
CURRENT ASSETS			
Debtors	10	3,059	18,683
Cash at bank and in hand		<u>47,752</u>	<u>35,090</u>
		50,811	53,773
CREDITORS: Amounts falling due within one year	11	<u>(8,470)</u>	<u>(20,810)</u>
NET CURRENT ASSETS		42,341	32,963
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>42,341</u>	<u>32,963</u>
NET ASSETS		<u>42,341</u>	<u>32,963</u>
FUNDS			
Restricted income funds	13	38,035	11,975
Unrestricted income funds	14	<u>4,306</u>	<u>20,988</u>
TOTAL FUNDS		<u>42,341</u>	<u>32,963</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on the 28 October 2013 and are signed on their behalf by:



MS P PODD



MRS J WHITE

Company Registration Number: SC219244

The notes on pages 15 to 19 form part of these financial statements.

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

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 and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity has not yet received confirmation of funding from the City of Edinburgh Council from 1 April 2014. While the directors have no reason to believe this funding will not be forthcoming, they plan to review activities accordingly. The accounts are therefore prepared on a going concern basis.

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.

Fixed assets

All fixed assets are initially recorded at cost.

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES *(continued)*

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.

2. VOLUNTARY INCOME

	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Donations			
Donations/fundraising	3,266	3,266	7,138
Grants receivable			
Core funding grants	232,475	232,475	222,812
Other grants	—	—	5,416
	<u>235,741</u>	<u>235,741</u>	<u>235,366</u>

3. INVESTMENT INCOME

	Total Funds 2013 £	Total Funds 2012 £
Bank interest receivable	—	6

4. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Clients contributions	2,203	16,901	19,104	18,543
Other income	1,307	585	1,892	1,300
	<u>3,510</u>	<u>17,486</u>	<u>20,996</u>	<u>19,843</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Promotion of welfare of people with special needs	<u>14,576</u>	<u>223,635</u>	<u>238,211</u>	<u>240,866</u>

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Total Funds 2013 £	Total Funds 2012 £
Promotion of welfare of people with special needs	<u>238,211</u>	<u>238,211</u>	<u>240,866</u>

7. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Accountancy fees	1,200	—	1,200	1,200
Audit fees	3,600	—	3,600	3,600
Legal and professional fees	<u>816</u>	<u>3,532</u>	<u>4,348</u>	<u>2,276</u>
	<u>5,616</u>	<u>3,532</u>	<u>9,148</u>	<u>7,076</u>

8. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2013 £	2012 £
Auditors' fees	3,600	3,600
Operating lease costs: - Land and buildings	<u>6,225</u>	<u>6,225</u>

9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2013 £	2012 £
Wages and salaries	176,525	175,465
Social security costs	<u>6,937</u>	<u>8,196</u>
	<u>183,462</u>	<u>183,661</u>

Particulars of employees:

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

	2013 No	2012 No
Number of administrative staff	4	4
Number of part-time staff	<u>19</u>	<u>19</u>
	<u>23</u>	<u>23</u>

No employee received remuneration of more than £60,000 during the year (2012 - Nil).

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

10. DEBTORS

	2013	2012
	£	£
Other debtors	<u>3,059</u>	<u>18,683</u>

11. CREDITORS: Amounts falling due within one year

	2013	2012
	£	£
PAYE and social security	1,554	2,419
Other creditors	<u>6,916</u>	<u>18,391</u>
	<u>8,470</u>	<u>20,810</u>

12. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2013 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2013	2012
	£	£
Operating leases which expire:		
Within 2 to 5 years	<u>6,225</u>	<u>6,225</u>

13. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2012	Incoming resources	Outgoing resources	Balance at 31 Mar 2013
	£	£	£	£
Oxgangs Care Day Clubs	6,698	34,891	(34,532)	7,057
Pentland Wednesday Club	(8,426)	23,473	(20,353)	(5,306)
Oxgangs Sure Start Project	(12,740)	52,478	(44,995)	(5,257)
Young Peoples Mental Health Project	(1,217)	15,678	(13,115)	1,346
CEC Funding Oxgangs Pentland Carers Project	543	50,313	(44,404)	6,452
Oxgangs Care Day Services	<u>27,117</u>	<u>76,394</u>	<u>(69,768)</u>	<u>33,743</u>
	<u>11,975</u>	<u>253,227</u>	<u>(227,167)</u>	<u>38,035</u>

Oxgangs Care Day Clubs - social contact for older people at risk of isolation

Pentland Wednesday Club - daytime support to older people with dementia

Oxgangs Sure Start Project - day care for children aged 0 to 3

Young Peoples Mental Health Project - support for younger people at risk of mental ill health

CEC Funding Oxgangs Pentland Carers Project - sitter and befriending services for older people

Oxgangs Care Day Services - centre-based day care for frail older people

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

14. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2012	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2013
	£	£	£	£	£
General Funds	<u>20,988</u>	<u>3,510</u>	<u>(20,192)</u>	<u>—</u>	<u>4,306</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets	Total
	£	£
Restricted Income Funds	38,035	38,035
Unrestricted Income Funds	<u>4,306</u>	<u>4,306</u>
Total Funds	<u>42,341</u>	<u>42,341</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 (2012 - £nil).

17. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee.

OXGANGS CARE

MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2013

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 11 to 12.**

OXGANGS CARE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2013

	2013 £	2012 £
INCOMING RESOURCES		
VOLUNTARY INCOME		
Donations/fundraising	3,266	7,138
Core funding grants	232,475	222,812
Other grants	—	5,416
	<u>235,741</u>	<u>235,366</u>
INVESTMENT INCOME		
Bank interest receivable	—	6
	<u>—</u>	<u>6</u>
OTHER INCOMING RESOURCES		
Clients contributions	19,104	18,543
Other income	1,892	1,300
	<u>20,996</u>	<u>19,843</u>
TOTAL INCOMING RESOURCES	<u>256,737</u>	<u>255,215</u>
RESOURCES EXPENDED		
CHARITABLE ACTIVITIES		
Wages and Salaries	176,525	175,465
Employer's NIC	6,937	8,196
Rent	12,846	15,054
Insurance	2,244	1,099
Motor and travel costs	17,693	15,969
Telephone	2,155	2,590
Office expenses	2,273	4,074
Catering expenses	15,901	13,228
Training and conference	710	4,355
Recruitment costs	927	277
Activity materials	—	559
	<u>238,211</u>	<u>240,866</u>
GOVERNANCE COSTS		
Accountancy fees	1,200	1,200
Audit fees	3,600	3,600
Legal and professional fees	4,348	2,276
	<u>9,148</u>	<u>7,076</u>
TOTAL RESOURCES EXPENDED	<u>247,359</u>	<u>247,942</u>
NET INCOMING RESOURCES FOR THE YEAR	<u>9,378</u>	<u>7,273</u>

OXGANGS CARE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2013

	2013 £	2012 £
CHARITABLE ACTIVITIES		
Promotion of welfare of people with special needs		
<i>Activities undertaken directly</i>		
Wages and Salaries	176,525	175,465
Employer's NIC	6,937	8,196
Rent	12,846	15,054
Insurance	2,244	1,099
Motor and travel costs	17,693	15,969
Telephone	2,155	2,590
Office expenses	2,273	4,074
Catering expenses	15,901	13,228
Training and conference	710	4,355
Recruitment costs	927	277
Activity materials	—	559
	<u>238,211</u>	<u>240,866</u>