

COMPANY REGISTRATION NUMBER SC219244

OXGANGS CARE
UNAUDITED FINANCIAL STATEMENTS
31 MARCH 2015

Charity Number SC027609

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COMPANIES HOUSE

CHARLES BURROWS & CO

Chartered Accountants
7 Palmerston Place
Edinburgh
EH12 5AH

OYGANGS CARE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

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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	Mr E Barry (Chair - appointed 21 January 2015) Ms L Maguire (Vice chair - appointed 21 January 2015) Ms P Podd (Treasurer) Mrs E Aitken (resigned as Chair 21 January 2015) Ms C Scarth Mrs J White	
Secretary	Mr A McCallum	
Senior managers	Mr A McCallum Ms S Christie	General Manager Sure Start Manager
Business address	12 Firrhill Neuk Edinburgh EH13 9FF	
Independent examiner	Michael T Soutar CA Charles Burrows & Co Chartered Accountants 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 2015

The directors present their report and the unaudited financial statements of the charity for the year ended 31 March 2015.

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:

Mr E Barry
Ms L Maguire
Ms P Podd
Mrs E Aitken
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 (OC) and use their own experience to assist the charity.

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):

- The obligations of the members of the Board of Directors

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

- 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. The General 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 General Manager. The General 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.

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.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

OBJECTIVES AND ACTIVITIES

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to promote the welfare of people who have special care needs, including those who are disabled or frail (physically or mentally), and their carers within the neighbourhoods of Braids, Buckstone, Caiystane, Colinton, Colinton Mains, Craiglockhart, Fairmilehead, Firrhill, Morningside, Oxgangs, Polwarth and Swanston.

The aims of our charity are to:

- identify unmet care needs in the community
- 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
- involve members of the local community in the planning, delivery and management of OC services
- develop the organisation's capacity to meet its corporate objectives and operational aims and objectives

Our aims fully reflect the purposes that the charity was set up to further.

Ensuring that our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes.

The focus of our work

Our main objectives for the year continued to be supporting older people to remain in their local community and supporting 0-3 year olds and their carers in their early years development. The strategies we have used to meet these objectives included:

- providing centre-based day care for older people as an alternative to admission to long-term residential care
- providing a domiciliary short-breaks service to afford respite to carers of older people with additional needs
- providing social groups and lunch clubs for older people who are recovering from mental ill-health
- supporting a volunteer befriending service for older people who are at risk of loneliness and social isolation
- providing a support group for people with dementia

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

- providing a centre-based playgroup for 0-3 year olds and support for their carers
- providing a domiciliary service supporting family play

ACHIEVEMENTS AND PERFORMANCE

How our activities deliver public benefit

Our objects and funding limit the services we provide to:

a) older people (generally over 65 years) and their carers who live within the neighbourhoods of Braids, Buckstone, Caiystane, Colinton, Colinton Mains, Craiglockhart, Fairmilehead, Firrhill, Morningside, Oxgangs, Polwarth and Swanston who have some of the following needs:

- dementia
- alcohol problems
- mild to moderate mental health difficulties
- physical dependency/frailty
- sensory impairment
- nutritional support
- stimulation and activity
- social isolation

b) 0-3 year olds from vulnerable families in the Colinton Mains and wider EH13 area

In 2014-15 Oxgangs Care made an average of 103 service deliveries per week to a total of 126 individuals. The vast majority of our service users are referrals from health and social work professionals, but some are self- or community referrals.

It is difficult to measure how many of our service users would have been admitted prematurely to long-term residential care had it not been for our activities, but given the higher age and support needs profiles of our current service users as compared to those of earlier years it is safe to assume that many would not have been able to continue living independently in their own homes had it not been for the support and respite our services have provided.

FINANCIAL REVIEW

Against the backdrop of limited resources and insecurities over funding, it has been difficult to plan or develop services. Nevertheless, with sound financial management, the charity generated a satisfactory financial outcome for the period with a surplus of incoming resources of £563.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

Principal Funding Sources

Aside from the value contributed by the freely given time of our volunteers and the goodwill of the local community, the principal funding sources for the charity are currently by way of grant and contract income from the City of Edinburgh Council. The charity recognises that, as a result of increasing constraints on local authority expenditure, its continued dependence on this source represents a significant financial risk and that it should seek to minimise this risk by seeking funding from a much broader group of agencies and by using its assets to generate an income stream. This represents a challenge that the charity will need to address in coming years.

Investment Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are restricted and are needed to cover its operating costs in the short term, so there are few funds for long term investment.

Reserves Policy

The Board of Directors has examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby funds not committed by the charity should be three months of the expenditure. Budgeted expenditure for 2015-16 is £235,477, and therefore the target is £58,869 in reserve funds. The reserves are needed to meet the working capital requirements of the charity and the Board of Directors is confident that at this level it 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 £6,077 therefore falls significantly short of this target level. Although the strategy is to continue to build reserves through achieving operating surpluses, as a result of increasing constraints on local authority expenditure, it is likely that grant income from this source will decline in coming years. At the same time, changes in workplace pension requirements will significantly increase the charity's operating costs. Increasing the level of reserve funds represents a further challenge for the Board.

PLANS FOR FUTURE PERIODS

The charity is entering a period of transition. Following changes in the Council's commissioning process, as outlined in 'Cooperative Capital - Changing the way we buy and grant aid goods and services', the organisation's contract to provide a range of day care services to older people in the area ended on 31 March 2015. This resulted in a number of redundancies.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

In discussions the charity has been having with the Council since 2013, the indications are that the charity will be expected to concentrate on delivering early intervention and preventative services to people who do not qualify for Direct Payments. This required us to reshape our services to attract continued Council investment through its new grants programme. Thus the charity's Strategic Plan for 2015-18 is focused on the provision of low-level preventative services aimed at supporting older people in the area who are at risk of social isolation to live independently in their local community. The aim is, through early interventions, to prevent the charity's service users from developing the loss of functionality and increased dependence that can be a consequence of social isolation and loneliness (see The Scottish Parliament Equal Opportunities Committee: Age and Social Isolation Report; Age UK: Loneliness and Isolation Evidence Review).

The charity subsequently made three successful applications to the Council's new grants programme:

1. To deliver community-based group experiences for older people who are at risk of social isolation, such as lunch clubs, tea groups and activities/interest groups, delivered by OC staff and volunteers and in partnership with other providers, including carers support, advice and counselling sessions.
2. To deliver low-level preventive services, such as shopping, prescription collecting and gardening, being delivered by OC volunteers and in partnership with other voluntary sector organisations, and befriending services, such as 'chumming' older people who are at risk of social isolation to the shops, cinema, bingo, community centres, etc., home visiting and resuming/maintaining participation in community activities.
3. To deliver group support to older people in the area who have mild to moderate dementia

Conscious of its duty of care towards the users of its previous services, the charity has planned an exit strategy based on a transitional arrangement, agreed with the Council, whereby its day care groups will become friendship groups. These friendship groups will meet for two hours over lunch, instead of that five hours that the day care groups meet. No new referrals will be accepted to the friendship groups, and the charity will conduct a review of the users still attending the friendship groups, with a view to supporting them in finding alternative services appropriate to their needs. As numbers dwindle, the friendship groups will merge, reducing the number of groups and freeing up resources to develop new activities for the charity's new client group.

Towards reshaping its older people's services, the charity has acquired from Dunedin Canmore a ground floor, fully accessible amenity flat in Oxgangs Crescent for use as an older people's social centre. This will be developed during the course of 2015-16 to provide a Monday-Friday support service for older people who are at risk of social isolation.

The Sure Start project will continue, though a reduction in its funding and uncertainty about its funding beyond March 2016 presents the charity with cause for concern and its future will have to be reviewed during the course of the coming year.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

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.

INDEPENDENT EXAMINER

Michael T Soutar CA of Charles Burrows & Co has been re-appointed as independent examiner for the ensuing year.

OXGANGS CARE

DIRECTORS ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2015

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

16 December 2015

OXGANGS CARE

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

YEAR ENDED 31 MARCH 2015

I report on the accounts of the charity for the year ended 31 March 2015 which are set out on pages 12 to 18.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

The directors (who are also the directors of Oxgangs Care for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The charity's directors consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S QUALIFIED OPINION

In the course of my examination, no matter has come to my attention other than that disclosed below:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- prepare accounts which accord with the accounting records, comply with the accounting requirements of section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

OXGANGS CARE

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

YEAR ENDED 31 MARCH 2015

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that the charity has not yet received confirmation of funding from the City of Edinburgh Council from 1 April 2016. As disclosed in the accounting policies on page 13, 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.

Michael T. Soutar

Michael T Soutar CA
Charles Burrows & Co
Chartered Accountants
Independent examiner

7 Palmerston Place
Edinburgh
EH12 5AH

16 December 2015

OXGANGS CARE

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

YEAR ENDED 31 MARCH 2015

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	38	205,430	205,468	232,592
Other incoming resources	3	<u>3,584</u>	<u>37,201</u>	<u>40,785</u>	<u>22,922</u>
TOTAL INCOMING RESOURCES		<u>3,622</u>	<u>242,631</u>	<u>246,253</u>	<u>255,514</u>
RESOURCES EXPENDED					
Charitable activities	4/5	(356)	(240,269)	(240,625)	(237,358)
Governance costs	6	<u>(2,872)</u>	<u>(2,193)</u>	<u>(5,065)</u>	<u>(6,395)</u>
TOTAL RESOURCES EXPENDED		<u>(3,228)</u>	<u>(242,462)</u>	<u>(245,690)</u>	<u>(243,753)</u>
NET INCOMING RESOURCES FOR THE YEAR/NET INCOME FOR THE YEAR					
	7	394	169	563	11,761
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>5,683</u>	<u>48,419</u>	<u>54,102</u>	<u>42,341</u>
TOTAL FUNDS CARRIED FORWARD		<u>6,077</u>	<u>48,588</u>	<u>54,665</u>	<u>54,102</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 18 form part of these financial statements.

OXGANGS CARE

BALANCE SHEET

31 MARCH 2015

	Note	2015 £	£	2014 £	£
CURRENT ASSETS					
Debtors	9	16,937		17,566	
Cash at bank and in hand		50,406		46,237	
		<u>67,343</u>		<u>63,803</u>	
CREDITORS: Amounts falling due within one year	10	<u>(12,678)</u>		<u>(9,701)</u>	
NET CURRENT ASSETS			54,665		54,102
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>54,665</u>		<u>54,102</u>
NET ASSETS			<u>54,665</u>		<u>54,102</u>
FUNDS					
Restricted income funds	12		48,588		48,419
Unrestricted income funds	13		6,077		5,683
TOTAL FUNDS			<u>54,665</u>		<u>54,102</u>

For the year ended 31 March 2015 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

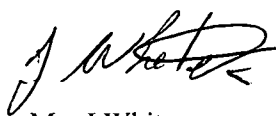
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the members of the committee and authorised for issue on the 16 December 2015 and are signed on their behalf by:



Ms P Podd



Mrs J White

Company Registration Number: SC219244

The notes on pages 14 to 18 form part of these financial statements.

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), 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 2016. 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.

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 2015

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Donations				
Donations/fundraising	38	315	353	959
Grants receivable				
Core funding grants	—	205,115	205,115	231,633
	<u>38</u>	<u>205,430</u>	<u>205,468</u>	<u>232,592</u>

3. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Clients contributions	3,584	19,201	22,785	18,422
Other income	—	18,000	18,000	4,500
	<u>3,584</u>	<u>37,201</u>	<u>40,785</u>	<u>22,922</u>

4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Promotion of welfare of people with special needs	<u>356</u>	<u>240,269</u>	<u>240,625</u>	<u>237,358</u>

5. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Total Funds 2015 £	Total Funds 2014 £
Promotion of welfare of people with special needs	<u>240,625</u>	<u>240,625</u>	<u>237,358</u>

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

6. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Accountancy fees	1,900	1,100	3,000	1,200
Audit fees	—	—	—	3,600
Independent examination fees	800	400	1,200	—
Legal and professional fees	172	693	865	1,595
	<u>2,872</u>	<u>2,193</u>	<u>5,065</u>	<u>6,395</u>

7. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2015 £	2014 £
Auditors' fees	—	3,600
Operating lease costs: - Land and buildings	<u>6,225</u>	<u>6,225</u>

8. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2015 £	2014 £
Wages and salaries	171,637	169,429
Social security costs	<u>6,592</u>	<u>6,379</u>
	<u>178,229</u>	<u>175,808</u>

Particulars of employees:

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

	2015 No	2014 No
Number of administrative staff	3	4
Number of part-time staff	<u>15</u>	<u>18</u>
	<u>18</u>	<u>22</u>

No employee received remuneration of more than £60,000 during the year (2014 - Nil).

9. DEBTORS

	2015 £	2014 £
Other debtors	<u>16,937</u>	<u>17,566</u>

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

10. CREDITORS: Amounts falling due within one year

	2015	2014
	£	£
PAYE and social security	1,743	1,613
Other creditors	10,935	8,088
	<u>12,678</u>	<u>9,701</u>

11. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2015 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2015	2014
	£	£
Operating leases which expire:		
Within 1 year	6,225	-
Within 2 to 5 years	-	6,225
	<u>6,225</u>	<u>6,225</u>

12. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2014	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2015
	£	£	£	£	£
Oxgangs' Care					
Day Clubs	8,360	-	-	(8,360)	-
Pentland					
Wednesday Club	831	24,199	(17,266)	-	7,764
Oxgangs Sure					
Start Project	377	69,496	(68,524)	-	1,349
CEC Funding					
Oxgangs					
Pentland Carers					
Project Short					
Break Service	3,405	37,714	(37,915)	-	3,204
CEC Funding					
Oxgangs					
Pentland Carers					
Project					
Befriending					
Service	4,030	10,654	(8,626)	-	6,058
Oxgangs Care					
Day Services	31,416	100,568	(110,131)	8,360	30,213
	<u>48,419</u>	<u>242,631</u>	<u>(242,462)</u>	<u>-</u>	<u>48,588</u>

OXGANGS CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

12. RESTRICTED INCOME FUNDS *(continued)*

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 Short Break Service - sitter services for older people
CEC Funding Oxgangs Pentland Carers Project Befriending Service - befriending services for older people
Oxgangs Care Day Services - centre-based day care for frail older people

During the year, Oxgangs Care Day Clubs merged with Oxgangs Care Day Services.

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2014	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2015
	£	£	£	£	£
General Funds	<u>5,683</u>	<u>3,622</u>	<u>(3,228)</u>	<u>—</u>	<u>6,077</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets	Total
	£	£
Restricted Income Funds	48,588	48,588
Unrestricted Income Funds	<u>6,077</u>	<u>6,077</u>
Total Funds	<u>54,665</u>	<u>54,665</u>

15. 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 (2014 - £nil).

16. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee.