Scottish Charity No. SC027609
Scottish Company Registration No. SC219244

Oxgangs Care

(A company limited by guarantee)

Directors' & Trustees' Report and Financial Statements
Year ended 31 March 2022

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SCT 23/11/2022 #91
COMPANIES HOUSE

I+P Innes & Partners
Chartered Certified Accountants

Oxgangs Care

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Trustees' Annual Report (Including Directors Report) *for the year ended 31 March 2022*

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Principal and registered office
12 Firrhill Neuk
Edinburgh
EH13 9FF

Bankers
Bank of Scotland
426 Morningside Road
Edinburgh
EH10 5QF

Status of Charity and Governing Document
Oxgangs Care (OC) was registered as a charity on 8 September 1992 and incorporated on 4 May 2001 as a charitable company limited by guarantee. The Company was established under a Memorandum of Association which established its objects and powers as a charitable company and is governed under its Articles of Association. It is a both a registered Company (No. SC219244) and a Scottish Charity (No. SC027609).

Directors
The active Directors and Company representatives during 2022 were:

Mr E Barry	Secretary / Treasurer
Mrs E Aitken	Vice Chair
Mr I Paterson	
Mrs M Randall	Chair
Bernadette Thornley	
Mr Ian Williamson	

Senior managers

Mrs E Black	General Manager	(appointed 23rd July 2021)
Mrs S Mutch	General Manager	(resigned 6th October 2021)

Recruitment and appointment of the Board of Directors
The Directors of the Charitable 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 Trustees. 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. Oxgangs Care has been through a period of considerable change. The current Board recognises an ongoing need to prioritise the recruitment of suitable Board members and is developing strategies to achieve this.

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 following:

Directors' induction and training (continued)

- 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.

Day-to-day management

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 manager/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.

Objectives and activities

Purposes and aims

The 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 purpose that the charity was set up to further.

Ensuring that our work delivers our aims

We aim to ensure our work delivers our aims by providing ongoing supervision and training of staff, the manager attends all Board meetings to report on the work of the organisation and staff who are not present provide written progress reports. In addition, the manager oversees on-going monitoring and evaluation of provision with the services users.

Achievements and performance

Over the year our Manager Elaine Black worked hard to prepare the staff and the building for the reopening of the day care service. It reopened on 6/10/21 to 5 service users using the 2 metre distancing as advised by Scottish Government. All public health guidance was followed including, daily LCD testing of staff, temperature checks on all and the use of air purifiers to ensure the safety of the service. Service user numbers increased as Covid numbers decreased, and the service is now at full capacity.

A tender for transport services was sent to all Edinburgh Community Transport organisations. Lothian Community Transport Services we're the successful bidders and provide the transport for the day service.

Achievements and performance (cont'd)
We have also extended our collaboration with Oxgangs Neighbourhood Centre who now provide a two-course meal for our service users.

The service has gone from strength to strength since reopening, with a greater range of activities and events on offer. Our refreshed Facebook page allows families and carers to be involved and updated.

Throughout this period the Befriending Service has operated at full capacity to provide services to people in their own homes. It has been a lifeline for many isolated and lonely older people.

Over the period a full review of the budget, staff structure, job descriptions and salaries were undertaken. A salary uplift for all staff was implemented on 1/1/22. We also recruited an additional full time support worker post and to the vacant Assistant Manager post.

Through the year we have reviewed all our policies and procedures to ensure they are consistent and reflect current legislation and guidance.

A range of environmental improvements have taken place to improve the experience of both service users and staff. E.g redecoration, new flooring in the dining area and a new secure door entry system. Our manager was also successful in securing funding to purchase computer technology to support digital learning, connectivity, involvement and activities for our service users.

Summary and future plans
A significant amount of work has taken place by the Manager and staff to improve all aspects of the service throughout this period COVID precautions have been maintained with all staff and users. Our contact with the Council will be renewed in the next 12 months. Looking ahead the City of Edinburgh Council have stated that after this they will move to a 5-year Commissioning model of contracting for services. As a consequence, Oxgangs Care will be reviewing its business plans to meet with the requirements of the Council.

Financial review

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 grants 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 over the coming year.

Results for the year
The financial statements for the year are set out on pages 6 to 13. The Statement of Financial Activities on page 6 reflects net incoming resources of £39,664 (2021: net incoming resources of £43,038).

Reserves
The Company held unrestricted funds amounting to £98,880 (2021: £96,667) and restricted funds of £188,273 (2021: £150,822) at the year end. The Trustees aim to have reserves to cover three months expenditure. The reserves are needed to meet the working capital requirements of the charity and the Board of Directors are 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 unrestricted reserves available to the charity of £98,880 (2021: £96,667) falls within this target level.

Statement on Risk
The Board is currently undertaking its latest review of the major risks to which the charity is exposed. Where appropriate, systems or procedures will be added to those already in place to mitigate the risks the charity faces. Significant external risks to funding will be addressed in the 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 OC. The continuing implementation of the National Care Standards ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are monitored on an ongoing basis by the Manager in line with the requirements of the Care Inspectorate and Scottish Social Services Council.

Statement of Directors' Responsibilities
The Directors (who are also Trustees for the purposes of charity law) are responsible for preparing the 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.

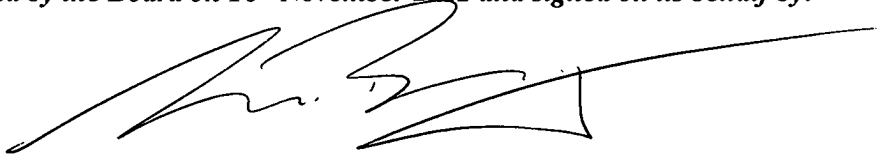
In preparing these financial statements, the Directors are required to:

- 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; and
- 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 adequate 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 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Director's Report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

Approved by the Board on 16th November 2022 and signed on its behalf by:



Eric Barry
Company secretary and Treasurer

Report of the Independent Examiner *for the year ended 31 March 2022*

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 6 to 13.

Respective responsibilities of Trustees and examiner

The Charity's Trustees (who are also the Directors 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's Trustees consider that the audit requirement 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 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 Regulation 11 of the 2006 Accounts Regulations (as amended). 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 Trustees concerning 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 statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

Have not been met, or

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

Jonathan N Innes

Jonathan N Innes FCCA
Managing Director

Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date: 22/11/ 2022

I+P Innes & Partners
Chartered Certified Accountants

Oxgangs Care

Statement of Financial Activities (incorporating Income and Expenditure Account)
For the year ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total £	Unrestricted fund £	Restricted funds £	2021 Total £
Income and endowments from:							
Donations and legacies	2	320	3,135	**3,455**	8,226	-	8,226
Charitable activities	3	5,919	168,806	**174,725**	2,954	163,994	166,948
Total income and endowments		**6,239**	**171,941**	**178,180**	11,180	163,994	175,174
Expenditure on:							
Charitable activities	4	4,026	134,490	**138,516**	2,500	129,726	132,226
Total expenditure		**4,026**	**134,490**	**138,516**	2,500	129,726	132,226
Net income		**2,213**	**37,451**	**39,664**	8,680	34,268	42,948
Transfers between funds	13/14	-	-	-	13,176	(13,176)	-
Net movement in funds		**2,213**	**37,451**	**39,664**	21,856	21,092	42,948
Reconciliation of funds:							
Total funds brought forward		96,667	150,822	**247,489**	74,811	129,730	204,541
Total funds carried forward	13/14	**98,880**	**188,273**	**287,153**	96,667	150,822	247,489
Represented by:							
Unrestricted fund	13						
General fund		98,880	-	**98,880**	96,667	-	96,667
Restricted funds	14						
Day care services reserves fund		-	50,000	**50,000**	-	-	-
Day care services fund		-	138,273	**138,273**	-	150,822	150,822
Total funds		**98,880**	**188,273**	**287,153**	96,667	150,822	247,489

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 8 to 13 form part of these financial statements.

Balance sheet *as at 31 March 2022*

	Notes	Unrestricted fund £	Restricted funds £	2022 Total £	2021 Total £
Current assets					
Debtors	**10**	113	-	**113**	3
Cash at bank and in hand		99,327	190,926	**290,253**	249,979
Total current assets		**99,440**	**190,926**	**290,366**	249,982
Creditors: amounts falling due within one year	**11**	(560)	(2,653)	**(3,213)**	(2,493)
Net current assets		**98,880**	**188,273**	**287,153**	247,489
Total assets less current liabilities		**98,880**	**188,273**	**287,153**	247,489
Net assets		**98,880**	**188,273**	**287,153**	247,489
Charity funds					
Unrestricted fund	**13**	98,880	-	**98,880**	96,667
Restricted funds	**14**	-	188,273	**188,273**	150,822
Total charity funds		**98,880**	**188,273**	**287,153**	247,489

The financial statements have been prepared in accordance with the Financial Reporting Standard FRS 102 and with the provisions applicable to companies subject to the small companies' regime.

For the year ending 31 March 2022 the company 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 company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of the accounts.

The financial statements were approved by the Board on 16th November 2022 and signed on their behalf by:

.....

Eric Barry (Company secretary/Treasurer)

The notes on pages 8 to 13 form part of these financial statements.

Accounting policies

Accounting convention
Oxgangs Care is a charitable company in Scotland. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out on pages 2-3.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Basis of financial statements
The financial statements have been prepared on an accruals basis.

Statement of Financial Activities
For the purpose of the Statement of Financial Activities as shown on page 6, funds are defined as follows:

Unrestricted funds represent donations and other incoming resources received and receivable to further the general objects of the charity without further restricted purpose or need for repayment and are available as general funds.

Restricted funds represent funds which are to be used in accordance with the specific restrictions imposed by the relevant supporter, or which have been raised by the charity for a specific purpose.

Inter-fund transfers are made from the general unrestricted fund to restricted funds to cover and shortfall suffered on a specific restricted fund activity.

Income recognition
All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income recognition (cont'd)
Income with restrictive conditions, where the income can be used only for a specific purpose, is accounted for as a restricted fund.

All income is derived from activities within the UK.

Expenditure recognition
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes VAT which cannot be recovered and is classified under headings appropriate to the charities activities, Administration expenditure is considered to relate almost exclusively to the management of the charities for its charitable activities with minimal time consumed by fund raising issues. Expenditure on publications is written off as incurred and no value is placed on stock of publications.

Stock
Stock held at the year-end is for distribution at no cost, so stock has been valued at nil at the year end.

Cash and cash equivalents
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

Debtors and creditors receivable / payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements in applying policies and key sources of estimation uncertainty
In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The Trustees are satisfied that the accounting policies are appropriate and applied consistently.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial instruments (cont'd)
For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the charity would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when the contractual rights to the cashflows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership.

Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

Pensions
The charity makes contributions into a defined contribution automatic enrolment pension scheme for employees. The assets of the scheme are held separately from those of the charity in independently administered funds.

2. Income from donations and legacies	Unrestricted fund	Restricted funds	2022 Total	Unrestricted fund	Restricted funds	2021 Total
	£	£	£	£	£	£
Donations	320	-	**320**	140	-	140
Grants	-	3,135	**3,135**	8,086	-	8,086
	320	**3,135**	**3,455**	8,226	-	8,226

3. Income from charitable activities	Unrestricted fund	Restricted funds	2022 Total	Unrestricted fund	Restricted funds	2021 Total
	£	£	£	£	£	£
Client contributions	3,038	-	**3,038**	2,905	-	2,905
Other income	2,881	1,908	**4,789**	49	-	49
Core funding contract	-	166,898	**166,898**	-	163,994	163,994
	5,919	**168,806**	**174,725**	2,954	163,994	166,948

4. Expenditure - charitable activities		Unrestricted fund	Restricted funds	2022 Total	Unrestricted fund	Restricted funds	2021 Total
		£	£	£	£	£	£
Gross salaries	*(note 8)*	-	86,852	**86,852**	-	93,135	93,135
Rent		-	13,584	**13,584**	-	13,326	13,326
Motor and travel costs		2,703	-	**2,703**	-	-	-
Service provisions and activities		1,323	-	**1,323**	-	1,687	1,687
Professional fees		-	1,330	**1,330**	-	3,409	3,409
Postage, stationery and telephone		-	3,855	**3,855**	-	4,035	4,035
Recruitment		-	1,424	**1,424**	-	-	-
Registration and subscriptions		-	2,441	**2,441**	-	1,802	1,802
Insurance		-	2,151	**2,151**	-	1,922	1,922
Training and conference costs		-	1,708	**1,708**	-	620	620
Staff and volunteer expenses		-	885	**885**	-	195	195
Independent examination		-	2,100	**2,100**	-	2,400	2,400
Miscellaneous expenditure		-	2,161	**2,161**	-	1,949	1,949
Purchase of new equipment		-	5,200	**5,200**	-	5,189	5,189
Donations		-	-	-	2,500	-	2,500
Marketing		-	83	**83**	-	57	57
		4,026	**134,490**	**138,516**	2,500	129,726	132,226

Support costs have not been separately identified as the directors consider that there is only one charitable activity to which they all relate.

5. Governance costs

	2022	2021
	£	£
Independent examiners remuneration (including expenses and benefits in kind)	2,100	2,400
	2,100	2,400

6. Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £2,100 (2021: £2,400).

7. Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2021: nil).

The total amount of salaries received by key management personnel is £22,916 (2021: £21,969). The Charity considers its key management personnel comprise of senior managers.

No Trustees received any reimbursement of personal expenses during the year to 31 March 2022 (2021: nil).

8. Staff costs and numbers

	2022	2021
	£	£
Wages and salaries	85,461	90,356
Social security	183	1,267
Defined contribution pension costs	1,208	1,512
	86,852	93,135

The average number of employees during the year was 7 (2021: 7). No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

9. Liability of Members

The company is limited by guarantee, with the liability of each member limited to £1. There were 6 (2021: 6) members at 31 March 2022.

10. Debtors

	Unrestricted fund	Restricted funds	2022 Total	Unrestricted fund	Restricted funds	2021 Total
	£	£	£	£	£	£
Other debtors	113	-	**113**	-	3	3
	113	-	**113**	-	3	3

11. Creditors: amounts falling due within one year

	Unrestricted fund	Restricted funds	2022 Total	Unrestricted fund	Restricted funds	2021 Total
	£	£	£	£	£	£
Trade creditors	560	-	**560**	-	-	-
Other tax and social security	-	553	**553**	-	93	93
Other creditors	-	2,100	**2,100**	-	2,400	2,400
	560	**2,653**	**3,213**	-	2,493	2,493

12. Analysis of Net Assets Among Funds	Unrestricted fund £	Restricted funds £	2022 Total £	Unrestricted fund £	Restricted funds £	2021 Total £
Current Assets	99,440	190,926	290,366	155,989	93,993	249,982
Current Liabilities	(560)	(2,653)	(3,213)	1,285	(3,778)	(2,493)
	98,880	**188,273**	**287,153**	157,274	90,215	247,489

13. Unrestricted funds	Balance at 01.04.2021 £	Income £	Expenditure £	Transfers £	Balance at 31.03.2022 £
General fund	96,667	6,239	(4,026)	-	**98,880**
Total unrestricted funds	**96,667**	**6,239**	**(4,026)**	-	**98,880**

Unrestricted funds	Balance at 01.04.2020 £	Income £	Expenditure £	Transfers £	Balance at 31.03.2021 £
General fund	74,811	11,180	(2,500)	13,176	96,667
Total unrestricted funds	74,811	11,180	(2,500)	13,176	96,667

Explanation of funds

The General fund represents all income and expenditure relating to the primary focus activities of the charitable company, other than those for which funding is restricted.

14. Restricted funds	Balance at 01.04.2021 £	Income £	Expenditure £	Transfers £	Balance at 31.03.2022 £
Day care services reserves fund	-	-	-	50,000	**50,000**
Day care services fund	150,822	171,941	(134,490)	(50,000)	**138,273**
Total restricted funds	**150,822**	**171,941**	**(134,490)**	-	**188,273**

Restricted funds	Balance at 01.04.2020 £	Income £	Expenditure £	Transfers £	Balance at 31.03.2021 £
Link workers	28,960	-	(15,784)	(13,176)	-
Day care services fund	100,770	163,994	(113,942)	-	150,822
Total restricted funds	129,730	163,994	(129,726)	(13,176)	150,822

Explanation of funds

The Link workers fund represents funding from (EVOC) to employee 2 Community Link Workers for approximately 12 months. This project ended during 2020/21.

The Day care services reserves fund represents money allocated from the contract with Edinburgh City Council for day care services to cover any expected costs incurred if the service were to close.

The Day Care Services fund represents all income and expenditure relating to the centre based day care for frail older people. The structure of the Day Care services changed this year and all projects are now managed under the umbrella of "Day Care Services" as prescribed under the new contract structure of Edinburgh City Council. A transfer of £50,000 was made to the Day care services reserves fund to allocate funds restricted for the purpose of winding up costs.

15. Related party transactions

There were no transactions with related parties during the year to 31 March 2022 (2021: nil).