Charity No. SC035269
Company No. SC264199

CEARTAS

(A company limited by guarantee and having no share capital)

TRUSTEES' REPORT & ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2012

SATURDAY
S1NCXFKB
SCT 08/12/2012 #338
COMPANIES HOUSE

CEARTAS

INDEX TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2012

	PAGE NO.
Legal and administrative information	1
Report of the trustees	2 - 4
Report of the auditors	5 - 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9- 16

CEARTAS

LEGAL & ADMINISTRATIVE INFORMATION

TRUSTEES

Lorna Ballard
Martin Brickley (Chairperson)
Allan S K. Geekie (Treasurer)
Gavin Hercus
Dik McFarlane
Pauline McHugh
Jennifer E. Roe
Sheila Traynor

SECRETARY

Oswalds
24, Great King Street
Edinburgh
EH3 6QN

REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

Suites 5-7 McGregor House
10 Donaldson Crescent
Kirkintilloch
Glasgow
G66 1XF

BANKERS

Bank of Scotland
100-102 Cowgate
Kirkintilloch
Glasgow
G66 1JQ

AUDITORS

French Duncan LLP
Eldon House
74 Townhead
Kirkintilloch
G66 1NZ

CEARTAS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2012

The trustees who are also directors for the purposes of the Companies Act, present their annual report and the audited financial statements for the year ended 30 June 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (2005) in preparing the annual report and financial statements of the organisation.

Trustees' Responsibilities in relation to the Financial Statements
The trustees are required by company law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the organisation and of its financial position at the end of that period.

In preparing those financial statements the trustees are required to: select suitable accounting policies and apply them consistently; make judgements and estimates that are reasonable and prudent; state whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements; prepare the financial statements on a going concern basis unless it is inappropriate to assume that the organisation will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, Governance and Management
The company is limited by guarantee and is recognised as a charity by the Office of the Scottish Charities Regulator. Strategic management is through its board of trustees which meets on a bi-monthly basis. In addition to board meetings, trustees also meet in sub groups for finance, staffing and quality.

The company operates under the name of Ceartas as a non profit making organisation which seeks to relieve the suffering and distress and generally promote the welfare of children, physically disabled persons, those with learning difficulties and those affected by mental ill health. The trustees meet regularly to manage the organisation's affairs. There is a chief executive who manages the day to day administration of the organisation.

Under the memorandum and articles of association, the organisation has the power to make any investment which the trustees see fit. The trustees have not implemented a specific investment policy during the period.

At each annual general meeting, the members may elect up to a maximum of 15 trustees. The trustees may at any time appoint any member providing she/he is willing to act in that capacity. Any trustee appointed during the period since the proceeding AGM shall retire from office at the next AGM but is eligible for re-election by the membership.

Ceartas is keen to support the development of its board of management and as such as has endeavoured to promote training opportunities for its trustees. As part of this process Trustees were involved in two independently facilitated workshops to evaluate the progress of Ceartas and consider how it progresses in the future by determining the organisation's priorities.

Training and development is monitored through an organisational training plan and trustees of Ceartas are included in the formulation of the plan.

CEARTAS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2012 (Contd.)

The trustees who served during the period were as follows.

Lorna Ballard	
Martin Brickley	
Allan S. K. Geekie	
Gavin Hercus	(appointed 11th May 2012)
Dik McFarlane	(appointed 11th May 2012)
Robert McLean	(resigned 19th September 2011)
Pauline McHugh	
Jennifer E. Roe	
Sheila Traynor	

The Trustees have assessed the major risks to which the company is exposed, in particular, those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the principle risks and uncertainties.

Principal Funding
East Dunbartonshire Council continue to be principal funders of our organisation. The contract of service for the forthcoming year will be put out to tender and the outcome of this will be known during 2013.

The charity was successful in securing funds from The Change Fund. The Scottish Government established the Change Fund for older people's services to enable health, social care, housing, independent & third sector partners to implement local plans for making better use of their combined resources to improve outcomes for older people.

Ceartas in partnership with other providers was successful in securing funds for activities related to this initiative. Ceartas is budget holder for two change fund projects:

- OPAL - an older peoples advice line has commenced with Citizens Advice Bureau, East Dunbartonshire Voluntary Action and is a project designed to give dedicated support and information to older people in the community.

- Dementia Advisory Clinic (DAC) community based support for people affected by dementia in East Dunbartonshire.

Ceartas is also working in partnership with EDC in the establishment of reablement homecare services locally with Ceartas providing additional advocacy support during this period of transition.

Objectives and Principal Activities
The Charity which is constituted as a company limited by guarantee was incorporated on 1 March 2004. The company was formed to take over the role previously carried out by Alzheimer Scotland. Under the terms of an agreement, Ceartas took over the assets, undertakings, obligations and liabilities of the Advocacy service provided by Alzheimer Scotland – Action on Dementia. The company is recognised by HM Revenue & Customs as having charitable status. It is governed by a memorandum and articles of association and has the following core purpose: to relieve the suffering and distress and generally promote the welfare of children, physically disabled persons, those with learning difficulties and those affected by mental ill health.

Development, Activities & Achievements this Period
This is a brief summary report detailing key areas of Ceartas work and marks the end of its 8th year. A comprehensive report will be distributed separately prior to Ceartas' AGM in November 2012. The service has continued to develop its position as the lead provider of independent professional advocacy in East Dunbartonshire and expand its support to its service users within its local area. Ceartas achievements during this year include:

CEARTAS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2012 (Contd.)

- Continued year on year increase of individuals receiving independent advocacy services
- Further developed collective advocacy with group work supported in a variety of daycare establishments
- Further enhanced service user involvement by hosting two PATH days and continued programme of Still Game activity.
- Further developed Link worker programme with series of regular advocacy clinics in the area
- Further enhanced information services by hosting seminar on dementia issues and with Headway Glasgow hosted East Dunbartonshire's first Acquired Brian Injury Seminar
- Volunteer training programme developed and 20 volunteers involved with the service
- Regular Advance Statement Seminars held in conjunction with East Dunbartonshire SW and Greater Glasgow & Clyde NHS.
- Key partner in East Dunbartonshire's Dementia Network and co-ordinated Dementia Conference at Stirling University
- Participated in a number of strategic planning bodies at a local and national level.

Transactions, Financial Position & Reserves
The statement of financial activities shows a surplus of £98,883 (2011: surplus of £15,898) for the period to 30 June 2012. Net Assets at 30 June 2012 amount to £250,604 (2011: £151,721). It is the trustees' policy to maintain a level of reserves at least representing 3 months' running costs.

Ceartas is the designated budget holder for 3 Change Fund projects. The 2011/12 surplus includes deferred income received for 2012/13 which will be allocated to the Change Fund partnership agencies (EDC SW, EDVA, CAB ED, Alzheimer Scotland & Carers Link ED) as per funding agreements.

Future Developments
Ceartas will endeavour to continue to advocate for all community care groups in East Dunbartonshire, additional developments will include:

- To achieve the EFQM quality mark
- To launch a revised three year outcome focussed business plan
- To further enhance role of service users by greater involvement of service users in governance and training
- In addition to Glasgow School of Social Work to develop further student placements at Ceartas with Glasgow Caledonian
- To launch Advocacy stories booklet that describes the impact of advocacy locally
- To work in partnership with IRISS to further develop asset mapping in East Dunbartonshire and video diaries.
- To source additional revenue streams to enhance independence of service

Disclosure of Information to Auditors
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors
A resolution to re-appoint French Duncan LLP will be put forward at the annual general meeting.

Small Company Rules
This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

Approval
This report was approved by the board of trustees on 7 NOVEMBER 2012

David G. Thomson
Chief Executive Officer

CEARTAS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEARTAS

We have audited the financial statements of Ceartas for the year ended 30 June 2012, set out on pages 7 to 16. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. 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 company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' 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 company's affairs as at 30 June 2012 and of its loss for the
- year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting
- Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

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

CEARTAS
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEARTAS

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 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, 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' report.

John S Anderson (Senior statutory auditor)
for and on behalf of

French Duncan LLP

Chartered Accountants and Registered Auditors
Eldon House
74 Townhead
Kirkintilloch
Glasgow
G66 1NZ

Date: 19 NOVEMBER 2012

CEARTAS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 JUNE 2012

	Notes	Restricted £	Unrestricted £	Total 2012 £	Total 2011 £
INCOMING RESOURCES					
Income resources from generated funds					
Voluntary income:					
Donations and grants		--	610	**610**	30
Investment income		--	331	**331**	333
Other Income		30	3,656	**3,686**	1,395
Incoming resources from charitable activities		508,092	--	**508,092**	318,872
TOTAL INCOMING RESOURCES	4	508,122	4,597	**512,719**	320,630
RESOURCES EXPENDED					
Charitable Activities		402,477	1,600	**404,077**	297,053
Fund-raising & Publicity		5,406	--	**5,406**	2,799
Governance		4,353	--	**4,353**	4,880
TOTAL RESOURCES EXPENDED	5	412,236	1,600	**413,836**	304,732
NET INCOME FOR THE PERIOD		95,886	2,997	**98,883**	15,898
Transfer of Funds		(1,848)	1,848	--	--
Total Funds Brought Forward		108,524	43,197	**151,721**	135,823
TOTAL FUNDS CARRIED FORWARD		202,562	48,042	**250,604**	151,721

CEARTAS

BALANCE SHEET AS AT 30 JUNE 2012
COMPANY NUMBER SC264199

	Notes	2012		2011	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		**7,475**		6,696
CURRENT ASSETS					
Debtors	9	**265,188**		4,215	
Cash at Bank and in Hand		**162,365**		151,006	
		427,553		155,221	
Creditors: Amounts falling due within one year	10	**(41,174)**		(10,196)	
NET CURRENT ASSETS			**386,379**		145,025
Deferred Income	11		**(143,250)**		--
NET ASSETS			**250,604**		151,721
Funds:	13				
Unrestricted Funds			**48,042**		43,197
Restricted Funds			**202,562**		108,524
			250,604		151,721

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 applicable to small companies and approved by the board of trustees on 7 NOV 2012 and signed on their behalf.

Martin Brickley

Martin Brickley
Chairperson

Allan S.K. Geekie

Allan S. K. Geekie
Treasurer

CEARTAS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2012

1. Accounting Policies

1.1 Basis of Preparation of Accounts

The financial statements are prepared under the historical cost convention. They have been prepared in accordance with the Charities Statement of Recommended Practice (SORP 2005) Financial Reporting Standard for Smaller Entities (January 2007), The Charities Accounts (Scotland) Regulations 2006, Applicable Accounting Standards and the Companies Act 2006.

The current main contract will run until June 2013 when it is due for renewal. At the time of approval of these accounts, there are no indications that funding will not continue. In the event of the core funding being cut, the organisation would be able to continue by reducing costs and restructuring the company.

The board constantly review the level of reserves and future funding. Included in their plans for future operations are approaches to other providers of funds. Consequently, they consider it appropriate to prepare the accounts on the going concern basis.

1.2 Fund Accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been put aside at the discretion of the trustees for a particular purpose. Restricted funds are subject to special conditions imposed by the donor; raised by specific appeal or; created through a legal process.

1.3 Incoming Resources

All incoming resources are recognised when they are received except when the provider specifies that they must be used in a future period or where there are conditions attached then the income is deferred. Income from fundraising is shown gross with associated costs included in fundraising costs. Costs include irrecoverable VAT as the charity is a non trading organisation and is not VAT registered.

1.4 Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources. Costs include irrecoverable VAT as the charity is a non trading organisation and is not VAT registered.

1.5 Support Costs and Governance

Expenditure on the costs of generating funds, charitable activities and, governance includes both direct costs and the costs of supporting the activity (i.e. generating funds, charitable activities and governance). Support costs relate to the infrastructure used in the management and administration of the activities. Governance costs relate to the strategic issues pertaining to the organisation including communicating policy and matters of a public interest nature. They include the cost of board meetings, the AGM and the audit fee.

1.6 Operating Leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period they are incurred.

1.7 Tangible Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer Equipment	25% straight line
Furniture & Fittings	25% straight line

CEARTAS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2012 (Contd.)

1.8 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the period.

2. Funding

Funding is received from East Dunbartonshire Council under terms of a Service Level Agreement for core activities. Ceartas in partnership with other providers was successful in securing funds for activities related to this initiative. Ceartas is budget holder for two change fund projects. All change fund monies are renewed on an annual basis for a maximum of four years with Ceartas as present having received funding for Year 1 and Year 2. The outcome of future funding will not be known until Spring 2013.

3. Taxation

The company is a registered charity (number SC035269) under the terms of section 505 of the Income and Corporation Taxes Act 1988 and therefore no provision for Corporation Tax has been made in these accounts.

CEARTAS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2012 (Contd.)

4. Incoming Resources

	RESTRICTED							UNRESTRICTED			
	Dementia Information	Advocacy SLA	User Involvement	DAC	Reablement	OPAL	Total Restricted	General Fund	Total Unrestricted	Total 2012	Total 2011
	£	£	£	£	£	£	£	£	£	£	£
East Dunbartonshire Council	32,119	276,023	–	93,450	37,500	69,000	508,092	–	–	508,092	315,872
Donations & Grants	–	–	–	–	–	–	–	610	610	610	30
Investment Income	–	–	–	–	–	–	–	331	331	331	333
Other Income including room hire	–	30	–	–	–	–	30	3,656	3,656	3,686	1,395
Income received from charitable activities	–	–	–	–	–	–	–	–	–	–	3,000
	32,119	276,053	–	93,450	37,500	69,000	508,122	4,597	4,597	512,719	320,630

CEARTAS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2012 (Contd.)

5. Resources Expended

	RESTRICTED							UNRESTRICTED			
	Dementia Information £	Advocacy SLA £	User Involvement £	DAC £	Reablement £	OPAL £	Total Restricted £	General Fund £	Total Unrestricted £	Total 2012 £	Total 2011 £
Costs directly attributable to activities											
Staff and Volunteer Costs	16,959	208,752	2,860	13,443	10,155	625	**252,794**	--	--	**252,794**	219,809
Office Costs	3,661	37,108	--	--	--	--	**40,769**	--	--	**40,769**	48,140
Administration Costs	603	4,468	--	163	--	--	**5,234**	--	--	**5,234**	4,929
Other Costs	1,100	19,618	--	28,628	--	45,000	**94,346**	1,600	**1,600**	**95,946**	17,342
Depreciation	--	9,334	--	--	--	--	**9,334**	--	--	**9,334**	6,833
	22,323	279,280	2,860	42,234	10,155	45,625	**402,477**	1,600	**1,600**	**404,077**	297,053

In the opinion of the trustees the element of the expenditure on charitable activities which relates to support costs is 10%.

Fund-Raising and Publicity

Direct Costs	1,496	2,219	158	956	--	577	**5,406**	--	--	**5,406**	2,799

	Dementia Information £	Advocacy SLA £	User Involvement £	DAC £	Reablement £	OPAL £	Total Restricted £	General Fund £	Total Unrestricted £	Total 2012 £	Total 2011 £
Governance Costs											
Staff and Admin costs	131	2,819	66	--	--	--	**3,016**	--	--	**3,016**	2,508
Audit Fees	264	1,008	65	--	--	--	**1,337**	--	--	**1,337**	2,372
	395	3,827	131	--	--	--	**4,353**	--	--	**4,353**	4,880
Total Resources Expended	24,214	285,326	3,149	43,190	10,155	46,202	**412,236**	1,600	**1,600**	**413,836**	304,732

CEARTAS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2012 (Contd.)

6. Staff Costs

No remuneration was paid to the trustees during the period and no member of staff received a salary in excess of £60,000. Staff costs included in charitable activities, fund raising, publicity and governance costs were as follows:

	2012 £	2011 £
Salaries and other costs	**224,499**	202,889
Employer's NI	**18,489**	18,334
	242,988	221,223
The average monthly number of staff employed were as follows:		
Direct operational work	**9**	9.7
Administration	**2**	2
	11	11.7

7. Net Income for the Period

The surplus of income over expenditure is stated after charging:

	2012 £	2011 £
Depreciation of tangible fixed assets		
- owned by the organisation	**9,334**	6,833
Audit fees	**1,337**	2,372
	10,671	9,205

8. Tangible Fixed Assets

	Computer Equipment £	Furniture & Fittings £	Total £
Cost			
At 1 July 2011	26,002	6,059	**32,061**
Additions	7,963	2,150	**10,113**
At 30 June 2012	33,965	8,209	**42,174**
Depreciation			
At 1 July 2011	19,525	5,840	**25,365**
Charge for the Period	7,282	2,052	**9,334**
At 30 June 2012	26,807	7,892	**34,699**
Net Book Values			
At 30 June 2012	7,158	317	**7,475**
At 30 June 2011	6,477	219	**6,696**

CEARTAS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2012 (Contd.)

9. Debtors

	2012	2011
	£	£
Prepayments	**3,473**	4,145
Operational Debtors	**261,715**	70
	265,188	4,215

Increased debtors due to invoices being raised for Change Fund Projects covering both financial years with some monies being deferred.

10. Creditors: Amounts falling due within one year

	2012	2011
	£	£
PAYE/NIC Creditor	**5,540**	7,648
Other Creditor	**--**	500
Accrued Charges	**22,235**	1,320
Operational Creditors	**13,399**	728
	41,174	10,196

11. Deferred Income

	2012	2011
	£	£
Deferred income at 1 July 2011	**--**	3,000
Amount released to incoming resources	**--**	(3,000)
	--	--
Amount deferred in year	**143,250**	--
Balance at 30 June 2012	**143,250**	--

Income deferred as a result of timing of the funding received from Change Fund.

12. Analysis of Net Assets Between the Funds

	Restricted	Unrestricted	Total
	£	£	£
Tangible Fixed Assets	7,475	--	**7,475**
Net Current Assets	338,337	48,042	**386,379**
Deferred Income	(143,250)	--	**(143,250)**
	202,562	48,042	**250,604**

CEARTAS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2012 (Contd.)

13. Statement of Funds

	1 July 2011 £	Income £	Expenditure £	Transfer £	30 June 2012 £
Restricted:					
Dementia Information	9,608	32,119	(24,214)	--	**17,513**
Advocacy SLA	93,919	276,053	(285,326)	--	**84,646**
User Involvement	4,997	--	(3,149)	**(1,848)**	--
Dementia Advisory Clinic	--	93,450	(43,190)	--	**50,260**
Reablement	--	37,500	(10,155)	--	**27,345**
Older Peoples Advice Line	--	69,000	(46,202)	--	**22,798**
	108,524	508,122	(412,236)	**(1,848)**	**202,562**
Unrestricted:					
General Fund	42,091	4,597	(1,600)	**2,954**	**48,042**
Adult Support Protection	1,106	--	--	**(1,106)**	--
	43,197	4,597	(1,600)	--	**48,042**
Total Funds	151,721	512,719	(413,836)	--	**250,604**

Restricted Funds

Dementia Information - Funding that delivers information services for older people giving priority to individuals with dementia

Advocacy SLA - Funding for core advocacy services as covered by EDC Advocacy Contract

Dementia Advisory Clinic - Funding to support co-ordination of dementia information and local outreaches in partnership with ED Dementia Network.

Reablement - Funding to assist the development of additional advocacy support during reconfiguration of homecare services

Older Peoples Advice Line - Funding to assist development of older people's access line which is an East Dunbartonshire based phoneline for older people issues and local voluntary sector services

Unrestricted Funds

General Fund - Used for the operation of core services as set out on the objectives. Also includes, as agreed by the Trustees, unallocated costs from Adult Support & Protection and User Involvement Projects which have been completed in previous years.

CEARTAS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2012 (Contd.)

14. Lease Commitments

At 30 June 2012, the company had annual commitments under non-cancellable operating leases as follows: date:

	2012 £	2011 £
Within one year	36,612	--
Between one and five years	--	36,612

15. Pension Costs

The charity operates a defined contribution scheme on behalf of its employees, the cost of which in the year was £12,999. There were no contributions outstanding at the period-end.

16. Related Parties

Ceartas receives funding from East Dunbartonshire Council. Allan Geekie's wife serves as a Councillor of East Dunbartonshire Council. Martin Brickley is a member of the Board of East Dunbartonshire Citizens Advice Bureau which is a partner of The Change Fund. Jennifer Roe is a Director of Carers Link ED which is a partner of the Change Fund.