

**Disabled and Carers Information
Centre Association
(A company limited by guarantee)**

**Directors' report and financial statements
for the year ended 31 March 2022**

Company number SC160754

Scottish Charity number SC024115

Disabled and Carers Information Centre Association

(A company limited by guarantee)

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Disabled and Carers Information Centre Association

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Company information

Directors	Mr Alan Baird Mrs Christine Barber Mr Jack Boyle Mrs Carolyn Johnstone Mrs Isabel Shearer Mr Arnot Tippet	- Convenor (from Sep 21) - Vice Convenor - Convenor (to Sep 21)
	Mr James Henderson	- Resigned Jan 22
Chief Executive Officer	Mrs Lucinda Godfrey	
Company Secretary	Mrs Lucinda Godfrey	
Registered office and principal office	132-134 Seagate Dundee DD1 2HB	
Auditor	Bird Simpson & Co 144 Nethergate Dundee DD1 4EB	
Bankers	Bank of Scotland 291 Clepington Road Dundee DD3 8BD	
Company number	SC160754	
Charity number	SC024115	

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Report of the Board

The Board of Directors has pleasure in presenting its report and financial statements for the year ended 31 March 2022.

The company information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Articles of Association of the company and the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, governance and management

Disabled and Carers Information Centre Association provides information and support services for young carers, carers and disabled people. The organisation trades under the name of the Dundee Carers Centre. The Centre works with statutory agencies, carers and disabled people to establish mechanisms for effective consultation and involvement and works collaboratively with voluntary and statutory bodies, carers and disabled people to develop and support new initiatives.

Company status

The company is limited by guarantee under the Companies Act 1985 and is a recognised charity (Charity number SC024115). The liability of the members is limited to £1.

Permission has been granted by the Secretary of State for Trade & Industry for the word "Limited" to be omitted.

Organisation

The charity is managed by the Board of Directors which makes strategic and policy decisions.

Director induction and training

There is a formal induction process for Directors. All new Directors are provided with a copy of the Articles, detailed guidance in the roles and responsibilities of Directors, and information about the organisation and its activities. New Directors are invited to meet with the CEO and the staff who provide information on the daily running of the services provided.

There is an annual development meeting at which Directors and staff review the Operational Plan and Strategy of the organisation.

A formal skills audit helps identify gaps in expertise which may be filled through recruitment or specific training needs.

Staff

The Directors approve the overall strategy of the organisation and delegate the operational management, development and administration to the Chief Executive Officer, Mrs Lucinda Godfrey.

Other organisations

In pursuit of its charitable objectives, the charity works with disabled people, young carers, carers, other carer organisations, statutory, public, private and voluntary sectors.

Disabled and Carers Information Centre Association (A company limited by guarantee)

Report of the Board (continued)

Objectives and activities

The main objectives and activities are :

- To relieve those in need by reason of any disability, physical or mental, and to give support to their families and carers including young people;
- to educate and increase awareness of the rights and entitlements of those in need by reason of physical or mental condition or disability;
- the advancement of health and wellbeing.

In brief, we provide a range of information and support services to carers and disabled people. We also work with other organisations to set up and manage projects relating to our objects.

Risk Management

A risk assessment has been carried out in relation to the strategic, operational and financial risks which the charity faces and systems have been established to enable regular reports to be produced so that any necessary steps can be taken to manage these risks. Over the year the Trustees reviewed the register to include Covid-19 pandemic risks rather than continuing with an additional register for this.

Risks identified in the year included the need to recruit new Trustees, the impact of the end of funding and the specific risks associated with managing the Centre in the context of COVID-19. These areas have all been mitigated for and actions identified on the risk register to further manage the risk.

Achievements and performance

The Centre continued to remobilise and increase services and supports offered in person whilst continuing to provide remote options. The team secured the funding required and worked closely with partners in schools and communities to develop locality plans. We were able to open the C Gate to the public in June and were taking external bookings later in the year. We implemented a new database, Charitylog, received additional funds to deliver short breaks and a Winter Assistance Fund. The teams continued to see an increase in demand on services and have shown their strength, and compassion to the people we work with and each other.

The Trustees made the decision to create a 1-year strategic Plan due to the uncertainty of the landscape following the pandemic. This has now been further extended to April 2023 with a longer-term strategic plan being implemented from April 2023. The following highlights achievements over the year to progress towards meeting the key aims.

1. **Working Together** – Working collectively has never been more important, supporting and challenging each other will drive the change that is needed for carers and disabled people. The voices of people with lived experience need to be heard and understood. We must provide the opportunities and support to enable people to participate and affect change in their lives, communities, services, and the Centre.

An Involvement subgroup identified how we can strengthen our approach to involvement including our membership and general involvement activities. The work included research undertaken by a Community Education student at University of Dundee and a survey undertaken on membership. The group finalised their recommendations which will be taken forward in the year ahead.

Working with the Carers Partnership the Centre designed key aims and objectives to further involve people following the Covid 19 findings report. The work has resulted in new resources for the Centre including testing a Participatory Budgeting approach.

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Report of the Board (continued)

Young Carers Action Day on 16 March 2022 was the culmination of years of multi-agency effort in the city, driven by young carers taking action to improve identification of, and support to, young carers following the development of the Supporting Young Carers in Schools policy which was launched in March 2017. The showcase event took place in the V&A and was attended by young people, key partners, and schools. The event was a huge success and received very positive feedback.

The Centre continued to support opportunities for people to have their voices heard including the development of the new Carers Strategy for the City, 'A Caring Dundee 2' launched in November 2021, Carers Rights Day. We worked with carers, disabled people, and the workforce to submit a consultation response to the National Care Service proposals.

2. **Learning Together** – We need to create space and opportunities to reflect and learn together to enhance our collective understanding of the impact of the Pandemic. This as well as utilising local and national data, will enable us to articulate what our future direction needs to be.

Work begun to further understand the current context in preparation for our next strategic plan and to identify an appropriate quality standard award for the Centre in the future. The team undertook several learning and development opportunities including equalities, diversity and inclusion and The Decider Life Skills.

Work has been undertaken to improve the accreditation offer to carers including further development of Adult and Youth Achievement Awards. A Learning and Achievement Awards event was held in September 2021 to celebrate the dedication of carers to undertake learning and accreditation.

The Carers of Dundee learning platform for professionals and carers continued to extend the offer through e-modules and the Carers of Dundee Virtual Hub and groupwork team delivered learning opportunities online which had significant reach.

3. **Creating Together** - We will identify how our services will be delivered in the future ensuring that rights and wellbeing are at the heart of our approach. We will build on the positive work that has taken place before the pandemic but also keep the best of what we have developed over the past year. We need to ensure financial sustainability and design our infrastructure and working practices to support an approach that continues to be accessible and flexible.

This action is mainly in relation to the development of our strategic Plan beyond 2023 and therefore the main activities will take place in 2022. In addition to the Centre strategic plan, supporting plans for finance, learning and development and communications will be produced.

The Senior Management Team at the Centre led and participated in workstreams identified by the Carers Partnership to create responses to the Covid 19 findings report. Utilising Carers Act Funding to support implementation of the recommendations has included the Centre taking forward with partners several areas of new work and enhancement of current services. This includes additional resources for counselling support, SDS, awareness raising, involvement and digital learning.

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Report of the Board (continued)

Financial Review

The Centre continues to receive funding through a range of funders with main sources being Health and Social Care Partnership, The National Lottery Community Fund, and the Scottish Government. All these funds have enabled the Centre to progress on specific objectives within the organisation's Strategic Plan including locality working, groupwork, Self-Directed Support and volunteering.

Principal risks that have been identified include the external financial environment including the impact of the pandemic as well as managing the ongoing funding challenges that face all voluntary organisations. Through the Strategic planning process over the next 12 months we will develop a financial plan to enable the Centre to continue to ensure sustainability.

The movement for the year in unrestricted funds amounted to a deficit of £3,186 (2021 – surplus £1,415) and the movement for the year in designated funds amounted to a surplus of £17,329 (2021 – deficit £4,000) and the movement for the year in restricted funds amounted to a deficit of £13,268 (2021 - deficit £22,334).

Unrestricted funds, as shown in the balance sheet at 31 March 2022, amounted to £59,375 (2021 - £62,561), designated funds amounted to £177,283 (2021 - £159,954) and restricted funds amounted to £319,865 (2021 - £333,133). These are detailed in note 13.

Reserves policy

The Board holds a designated reserve to meet the legal requirements of paying redundancy to staff should the organisation require to be wound up.

An additional variable unrestricted reserve is held to defray variations in the running costs. The company's reserve policy is reviewed from time to time.

Plans for the future

The Centre will produce a longer-term strategic plan as well as finalising and implementing future working practices based on learning from the experience of the pandemic. We will be actively recruiting to our Board of Trustees and will be looking forward to having our first in-person AGM since the pandemic. We will continue to develop our localities approach and design our supports and services with our partners, carers of all ages and disabled people ensuring our responses are the right ones. We will also be recruiting for a new CEO and ensuring a smooth transition with the senior management team.

Directors

Directors are either elected by the membership to serve a term of three years when they are eligible to be re-elected, or appointed by the Board by the elected directors either to fill a casual vacancy or as an addition to the existing members (providing that this does not exceed the number specified in the Articles). Any director thus appointed is eligible for re-election at the next Annual General Meeting.

The directors, who for the purposes of charity law are also the trustees, at the date of this report are shown on page 1.

Related parties

There were no related party transactions in the year.

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Report of the Board (continued)

Auditor

The Board who held office at the date of approval of this report as set out above, each confirm that:

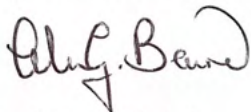
- so far as each Trustee is aware there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that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

Small company exemptions

This report has been prepared in accordance with the provisions applicable to companies subject to Section 1A FRS 102.

This report was approved by the Board on 23 August 2022.

Signed on behalf of the Board



Prof Alan G Baird
Director

Disabled and Carers Information Centre Association

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Statement of directors' responsibilities

The directors (who are also trustees of Disabled and Carers Information Centre Association for the purposes of charity law) are responsible for preparing the Report of the Board 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 those 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 company will continue in business.

The directors are responsible for keeping proper accounting records which 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, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

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Independent auditor's report to the directors and members of Disabled and Carers Information Centre

Opinion

We have audited the financial statements of Disabled and Carers Information Centre for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Independent auditor's report to the directors and members of Disabled and Carers Information Centre (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

At the planning stage, we assess the risk of material misstatement and any such irregularities and design audit procedures tailored to these risks which will be followed to ensure that we are capable of meeting our responsibilities in this area. Factors relevant to our assessment, which have a positive impact on the capability of our procedures to detect such irregularities, are the size of the entity, the complexity of the entity's operations and our understanding of their regulatory and control environments.

The staff working on this audit assignment have been fully briefed in relation to the charity's activities, including the regulatory regime in which they operate.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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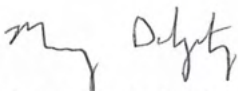
Independent auditor's report to the directors and members of Disabled and Carers Information Centre
(continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Review of correspondence with regulators including OSCR and the Health and Safety Executive, reviewing legal fee invoices and board minutes.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Murray Dalgety (Senior Statutory Auditor)
For and on behalf of Bird Simpson & Co

31st August 2022

Chartered Accountants
Statutory Auditor

144 Nethergate
Dundee
DD1 4EB

Bird Simpson & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

Disabled and Carers Information Centre Association
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Statement of financial activities incorporating income and expenditure account for year ended 31 March 2022

	Note	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Total funds 2021 £
Income									
Donations and legacies		72,207	-	45,096	117,303	59,710	-	40,961	100,671
Charitable activities		59,012	-	1,653,079	1,712,091	95,124	-	1,398,485	1,493,609
Investments		44	-	-	44	-	-	-	-
Total income	2,3	131,263	-	1,698,175	1,829,438	154,834	-	1,439,446	1,594,280
Expenses									
Raising funds	6	55,376	-	-	55,376	(53,615)	-	-	(53,615)
Charitable activities	7	251,243	4,000	1,517,944	1,773,187	(254,231)	(4,000)	(1,307,353)	(1,565,584)
Total expenses		306,619	4,000	1,517,944	1,828,563	(307,846)	(4,000)	(1,307,353)	(1,619,199)
Net incoming/(outgoing) resources before transfers		(175,356)	(4,000)	180,231	875	(153,012)	(4,000)	132,093	(24,919)
Transfers between funds		172,170	21,329	(193,499)	-	154,427	-	(154,427)	-
Net incoming resources after transfers		(3,186)	17,329	(13,268)	875	1,415	(4,000)	(22,334)	(24,919)
Fund balances brought forward at 1 April 2021	13	62,561	159,954	333,133	555,648	61,146	163,954	355,467	580,567
Fund balances carried forward at 31 March 2022		59,375	177,283	319,865	556,523	62,561	159,954	333,133	555,648

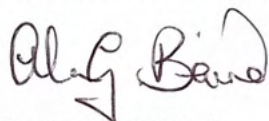
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Balance sheet at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	9		105,632		121,538
Current assets					
Debtors	10	207,700		51,077	
Cash at bank and in hand		735,048		721,189	
			<u>942,748</u>	<u>772,266</u>	
Creditors					
Amounts falling due within one year	11	(491,857)		(338,156)	
Net current assets			<u>450,891</u>		434,110
Net assets			<u>556,523</u> =====		555,648 =====
Capital and reserves					
Restricted funds	13		319,865		333,133
Unrestricted funds	13		236,658		222,515
			<u>556,523</u> =====		555,648 =====

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 23 August 2022 and signed on its behalf by



Prof Alan G Baird
Director

The notes on pages 14 to 31 form part of these financial statements.

Disabled and Carers Information Centre Association
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Statement of cashflows for the year ended 31 March 2022

	Note	2022 £	2021 £
Cashflows from operating activities:			
Net cash provided by operating activities	16	37,556	193,279
Cash flows from investing activities:			
Dividends, interest and rents from investments		-	-
Purchase of property, plant and equipment		(23,697)	(31,293)
Net cash used in investing activities		(23,697)	(31,293)
Net cash used in financing activities		-	-
Change in cash and cash equivalents in the reporting period		13,859	161,986
Cash and cash equivalents at the beginning of the reporting period		721,189	559,203
Cash and cash equivalents at the end of the reporting period		735,048 =====	721,189 =====

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Notes to the financial statements

1 Accounting Policies

Status of the company

Disabled and Carers Information Centre Association is a company limited by guarantee incorporated in Scotland and does not have a share capital. Each member has undertaken to contribute an amount not exceeding one pound towards any deficit arising in the event of the company being wound up. The registered office is 132 – 134 Seagate, Dundee, DD1 2HB.

Basis of accounting

The financial statements are prepared under the historical cost convention and include the results of the operations of the company as indicated in the Directors' Report, all of which are continuing.

The financial statements have been prepared in accordance with applicable accounting standards and the 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 (FRS102) Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) and the Companies Act 2006.

Disabled and Carers Information Centre Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount.

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.

Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Disabled and Carers Information Centre Association

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Notes to the financial statements (continued)

1 Accounting Policies (continued)

Grants

Grants and other income received towards Disabled and Carers Information Centre Association property are credited directly to a deferred capital grant account, thereafter being released to the income and expenditure account at the same rate as the depreciation on the assets to which the grants relate.

Government grants towards revenue expenditure are credited to revenue in the year to which they relate.

Funds

With the adoption of the FRS102 SORP all income and expenditure is dealt with through the statement of financial activities. Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific purposes, which may be declared by the donor or with their authority (eg. by the restrictive wording of an appeal).

Designated funds comprise unrestricted funds that have been set aside by the Board for particular purposes.

Unrestricted funds are expendable at the discretion of the Board in furtherance of the objects of the Disabled and Carers Information Centre Association.

A transfer is made from unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

Income

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under a contract or where entitlement to grant funding is subject to specific performance conditions, is recognised as earned as the related goods or services are provided. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Grants and other income received in respect of capital expenditure are credited to the income and expenditure account over the expected useful lives of the assets to which they relate. The balance of such grants is included in restricted funds.

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Notes to the financial statements (continued)

1 Accounting policies (continued)

Expenses

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income that raises funds.
- Charitable activities include expenditure associated with the delivery of its activities and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT

All resources expended are classified under activity heading that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Pension

The company makes contributions to stakeholder and/or personal pension schemes on behalf of its employees. Contributions to these funds are charged to the income and expenditure account as incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Tenants improvements	-	10 years straight line basis
Furnishings and office equipment	-	4-5 years straight line basis

Tenants improvements costing more than £1,000 are capitalised at cost.

Furniture and equipment costing more than £1,000 are capitalised at cost.

Replacement IT equipment is not capitalised.

Operating leases

Operating lease payments are charged to the income and expenditure account in the period in which they become payable.

Disabled and Carers Information Centre Association (A company limited by guarantee)

Notes to the financial statements (continued)

2	Grants and fees receivable	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
	Income from charitable activities						
	Local Authority/Health & Social Care Partnership						
	- ILS funding - Dundee	-	41,068	41,068	-	40,245	40,245
	- Angus	-	59,400	59,400	-	56,000	56,000
	- Community Mental Health & Wellbeing	-	79,000	79,000	-	-	-
	- Common Good Fund	-	5,000	5,000	-	-	-
	Dundee Health & Social Care Partnership						
	- Communications, Information and Advice	-	87,844	87,844	-	86,376	86,376
	- Rights Way Programme	-	25,055	25,055	-	24,636	24,636
	- Adult Carers Support	-	160,264	160,264	-	147,262	147,262
	- Young Carers Support	-	170,033	170,033	-	154,370	154,370
	- Caring Places	-	156,675	156,675	-	186,610	186,610
	- Short Breaks Service	-	193,306	193,306	-	179,846	179,846
	- Carers Partnership Development Officer	-	31,651	31,651	-	25,877	25,877
	- Carer Involvement	-	21,768	21,768	-	20,351	20,351
	- Carers Act 2016 Funding	-	192,914	192,914	-	69,412	69,412
	- Hospital Discharge Project	-	-	-	-	(13,715)	(13,715)
	Sundry grants received						
	- Carers Support (Northwood Trust)	-	21,000	21,000	-	21,000	21,000
	- Young Carers Support (GannochyTrust)	-	13,750	13,750	-	12,500	12,500
	- Children in Need	-	37,242	37,242	-	38,554	38,554
	- STV Chance to Study (Young Carers Support)	-	-	-	-	4,473	4,473
	- Shared Care Scotland	-	25,641	25,641	-	39,859	39,859
	- Julia and Hans Rausing Trust	-	-	-	29,606	-	29,606
	- Garfield Weston Foundation	-	8,333	8,333	-	11,667	11,667
	- Corra Foundation	-	9,527	9,527	-	5,495	5,495
	Carried forward	-	1,339,471	1,339,471	29,606	1,110,818	1,140,424

Disabled and Carers Information Centre Association
(A company limited by guarantee)

Notes to the financial statements (continued)

2 Grants and fees receivable (continued)	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
<i>Income from charitable activities (continued)</i>						
Brought forward	-	1,339,471	1,339,471	29,606	1,110,818	1,140,424
The National Lottery Community Fund						
- Welfare Rights	-	-	-	-	-	-
- Rights Way Programme	-	104,848	104,848	-	107,529	107,529
- Young Start	-	26,963	26,963	-	13,334	13,334
Scottish Government						
- Self Directed Support in Scotland	-	90,453	90,453	-	145,958	145,958
- Winter Wellbeing Support & Services for Carers	-	78,073	78,073	-	-	-
- COVID related Resilience/Wellbeing Funding	-	649	649	14,437	20,846	35,283
- Community Based Adult Learning Recovery Fund	-	9,864	9,864	-	-	-
Miscellaneous						
- Department for Work and Pensions	-	2,758	2,758	-	-	-
	-	1,653,079	1,653,079	44,043	1,398,485	1,442,528
Voluntary income						
Core funding grants	34,976	-	34,976	34,391	-	34,391
Dundee Health & Social Care Partnership	34,976	-	34,976	34,391	-	34,391
Total grant income	34,976	1,653,079	1,688,055	78,434	1,398,485	1,476,919

Disabled and Carers Information Centre Association
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Notes to the financial statements (continued)

3	Other income	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
	Donations	36,929	42,456	79,385	25,319	36,493	61,812
	Bank interest	44	-	44	-	-	-
	Management contribution	58,993	2,640	61,633	51,367	4,468	55,835
	C Gate meeting space income	321	-	321	(286)	-	(286)
		<u>96,287</u>	<u>45,096</u>	<u>141,383</u>	<u>76,400</u>	<u>40,961</u>	<u>117,361</u>
		=====	=====	=====	=====	=====	=====

The Unrestricted donations and legacies figure of £72,207 within the Statement of Financial Activities on Page 11 is comprised of £34,976 voluntary grant income, £36,929 of unrestricted donations and £302 of Management contribution. The Unrestricted charitable activities fund of £59,012 is comprised of £58,691 of Unrestricted funds raised via management contribution and £321 CGate meeting income.

4 Staff numbers and costs

The aggregate remuneration and associated costs of employees was

	Unrestricted funds £	Restricted Funds £	2022 Total £	Unrestricted funds £	Restricted Funds £	2021 Total £
Salaries	211,077	1,000,785	1,211,862	213,033	885,308	1,098,341
Social security costs	15,946	85,562	101,508	15,335	75,180	90,515
Pension costs	10,711	49,944	60,655	10,734	44,282	55,016
	<u>237,734</u>	<u>1,136,291</u>	<u>1,374,025</u>	<u>239,102</u>	<u>1,004,770</u>	<u>1,243,872</u>
	=====	=====	=====	=====	=====	=====

Disabled and Carers Information Centre Association
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Notes to the financial statements (continued)

No employee received a salary of more than £60,000 (2021 - Nil).

No remuneration was paid to any directors for the year (2021 - Nil). No expenses were paid to any directors for the year (2021 - Nil).

The average monthly number of employees (head count basis) during the year was 53 excluding directors (2021 - 50). The full-time equivalents totalled 42 (2021 - 38).

Key management personnel compensation, which includes four team managers and the CEO amounted to £255,076 (2021 - £247,493).

5	Operating surplus	2022	2021					
		£	£					
	Operating surplus is stated after charging:							
	Auditor's remuneration	5,520	4,710					
		=====	=====					
6	Raising funds			2022	2021			
		£	£	Total	Total	Designated	Restricted	2021
	Staff salaries	55,376	-	£	£	£	£	Total
		-----	-----	55,376	53,615	-	-	£
		55,376	-	-----	-----	-----	-----	53,615
		=====	-----	53,376	53,615	-----	-----	=====
		-----	-----	-----	-----	-----	-----	53,615
		-----	-----	-----	-----	-----	-----	=====

Disabled and Carers Information Centre Association
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Notes to the financial statements (continued)

7	Direct charitable expenditure	Unrestricted £	Designated £	Restricted £	2022 Total £	Unrestricted £	Designated £	Restricted £	2021 Total £
	Activities	408	-	193,023	193,431	2,058	-	128,670	130,728
	Staff costs	152,681	-	1,136,293	1,288,974	156,729	-	1,004,770	1,161,499
	Recruitment costs	25	-	4,016	4,041	25	-	2,583	2,608
	Staff training	1,360	-	18,649	20,009	936	-	3,621	4,557
	Premises rent / rates	28,374	-	29,542	57,916	29,094	-	28,965	58,059
	Premises maintenance and utilities	17,750	-	20,887	38,637	15,100	-	13,710	28,810
	Staff travel and accommodation	-	-	593	593	19	-	214	233
	Print post and stationery	378	-	2,043	2,421	272	-	1,403	1,675
	Telephone	2,533	-	19,897	22,430	2,637	-	23,976	26,613
	Maintenance and repairs	6,508	-	34,481	40,989	2,432	-	37,801	40,233
	Depreciation	4,012	4,000	31,591	39,603	4,866	4,000	23,276	32,142
	Insurance	3,804	-	9,064	12,868	3,597	-	8,243	11,840
	Sundries	297	-	-	297	781	-	-	781
	Professional fees	2,294	-	7,875	10,169	2,959	-	9,529	12,488
	Bank charges	94	-	-	94	94	-	-	94
	Temporary staff and wellbeing	-	-	5,345	5,345	850	-	5,878	6,728
	Subcontractors etc	-	-	-	-	-	-	10,800	10,800
	Bad Debt write-off	-	-	-	-	2,228	-	-	2,228
	Governance costs – note 8	30,725	-	4,645	35,370	29,554	-	3,914	33,468
		<u>251,243</u>	<u>4,000</u>	<u>1,517,944</u>	<u>1,773,187</u>	<u>254,231</u>	<u>4,000</u>	<u>1,307,353</u>	<u>1,565,584</u>
		=====	=====	=====	=====	=====	=====	=====	=====

Disabled and Carers Information Centre Association
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Notes to the financial statements (continued)

8 Governance costs	2022			2021			
	Unrestricted £	Designated £	Restricted £	Unrestricted £	Designated £	Restricted £	Total £
Staff costs	29,675	-	-	28,758	-	-	28,758
Auditor's remuneration	875	-	4,645	796	-	3,914	4,710
Board meeting expenses	175	-	-	-	-	-	-
	<u>30,725</u>	<u>-</u>	<u>4,645</u>	<u>29,554</u>	<u>-</u>	<u>3,914</u>	<u>33,468</u>
	=====	=====	=====	=====	=====	=====	=====

Disabled and Carers Information Centre Association
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Notes to the financial statements (continued)

9	Fixed assets			
		Tenants improvements	Furniture & equipment	Total
		£	£	£
	Cost			
	As at 1 April 2021	214,787	57,498	272,285
	Additions in Year	-	23,697	23,697
		<hr/>	<hr/>	<hr/>
	As at 31 March 2022	214,787	81,195	295,982
		<hr/>	<hr/>	<hr/>
	Depreciation			
	As at 1 April 2021	128,873	21,874	150,747
	Charge for year	21,478	18,125	39,603
		<hr/>	<hr/>	<hr/>
	As at 31 March 2022	150,351	39,999	190,350
		<hr/>	<hr/>	<hr/>
	Net book value	64,436	41,196	105,632
	As at 31 March 2022	=====	=====	=====
	As at 31 March 2021	85,914	35,624	121,538
		=====	=====	=====
	2021			
		Tenants improvements	Furniture & equipment	Total
		£	£	£
	Cost			
	As at 1 April 2020	214,787	26,205	240,992
	Additions in Year	-	31,293	31,293
		<hr/>	<hr/>	<hr/>
	As at 31 March 2021	214,787	57,498	272,285
		<hr/>	<hr/>	<hr/>
	Depreciation			
	As at 1 April 2020	107,394	11,211	118,605
	Charge for year	21,479	10,663	32,142
		<hr/>	<hr/>	<hr/>
	As at 31 March 2021	128,873	21,874	150,747
		<hr/>	<hr/>	<hr/>
	Net book value	85,914	35,624	121,538
	As at 31 March 2021	=====	=====	=====
	As at 31 March 2020	107,394	14,993	122,387
		=====	=====	=====
10	Debtors		2022	2021
			£	£
	Trade debtors		185,716	30,971
	Other debtors		21,984	20,106
			<hr/>	<hr/>
			207,700	51,077
			=====	=====

Disabled and Carers Information Centre Association
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Notes to the financial statements (continued)

11	Creditors	2022 £	2021 £
	Amounts falling due within one year:		
	Taxation and social security	29,528	22,370
	Other creditors and provisions	171,935	155,962
	Deferred income	290,394	159,824
		<hr/>	<hr/>
		491,857	338,156
		=====	=====
	Deferred income		
	Opening income in advance	159,824	115,977
	Release in year	(141,878)	(115,220)
	Closing income in advance	272,448	159,067
		<hr/>	<hr/>
		290,394	159,824
		=====	=====

Deferred income relates to 2022/23 financial year and has been deferred as the obligations of the grant were not met at the year-end.

12 Pensions

The amount of pension contributions outstanding at the year end was £nil (2021 - £nil).

Disabled and Carers Information Centre Association
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Notes to the financial statements (continued)

13 Funds	Opening balance £	Income in year £	Expenditure in year £	Transfers in year £	Closing balance £
2022					
Restricted funds					
DCICA IT Fund – capital	34,189	-	(15,526)	15,341	34,004
Seagate House – capital	64,279	-	(16,063)	-	48,216
	<u>98,468</u>	<u>-</u>	<u>(31,589)</u>	<u>15,341</u>	<u>82,220</u>
Rights Way Programme	78,882	131,173	(122,516)	(25,056)	62,483
Young Carers Support	45,716	376,554	(303,885)	(45,361)	73,024
Communications	7,039	103,328	(112,409)	6,875	4,833
Counselling	-	5,519	(7,503)	2,735	751
Adult Carers Support	16,261	192,449	(150,829)	(32,854)	25,027
Carer Involvement	3,873	21,768	(18,759)	(3,087)	3,795
Carers Activities	1,355	-	-	-	1,355
Self Directed Support	65,673	90,453	(91,660)	(23,006)	41,460
Short Breaks service	-	193,306	(176,104)	(17,202)	-
Independent Living Services – Dundee	2,591	41,068	(33,185)	(7,882)	2,592
Independent Living Services - Angus	2,332	59,400	(47,605)	(9,749)	4,378
Shared Care Scotland	3,771	25,641	(21,916)	(257)	7,239
ICF Carers Engagement	2,243	-	(1,798)	-	445
Caring Places	2,968	156,675	(136,556)	(21,551)	1,536
Carers Partnership Development Officer	1,961	31,651	(28,086)	(3,638)	1,888
Carers Act 2016 Funding	-	175,604	(144,958)	(23,807)	6,839
Carers Service Remote Working Fund	-	649	(649)	-	-
Community Based Adult Learning Fund	-	9,864	(9,864)	-	-
Winter Wellbeing Support and Services for Carers	-	78,073	(78,073)	-	-
Common Good Fund	-	5,000	-	(5,000)	-
	<u>333,133</u>	<u>1,698,175</u>	<u>(1,517,944)</u>	<u>(193,499)</u>	<u>319,865</u>
Designated funds					
Redundancy reserve	101,000	-	-	9,000	110,000
Service provision reserve	32,954	-	-	5,046	38,000
Seagate House	16,000	-	-	(4,000)	12,000
Governance Reserve	-	-	-	7,283	7,283
COVID-19 Contingency	10,000	-	-	-	10,000
	<u>159,954</u>	<u>-</u>	<u>-</u>	<u>17,329</u>	<u>177,283</u>
Unrestricted funds					
Centre	38,480	62,699	(212,045)	151,441	40,575
Payroll Services	6,512	58,993	(50,164)	(6,686)	8,655
CGate (formerly Seagate)	17,569	9,571	(48,410)	31,415	10,145
	<u>62,561</u>	<u>131,263</u>	<u>(310,619)</u>	<u>176,170</u>	<u>59,375</u>
Total unrestricted funds	<u>222,515</u>	<u>131,263</u>	<u>(310,619)</u>	<u>193,499</u>	<u>236,658</u>
Funds totals	<u>555,648</u>	<u>1,829,438</u>	<u>(1,828,563)</u>	<u>-</u>	<u>556,523</u>

Disabled and Carers Information Centre Association
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Notes to the financial statements (continued)

13 Funds	Opening balance £	Income in year £	Expenditure in year £	Transfers in year £	Closing balance £
2021					
Restricted funds					
DCICA IT Fund – capital	10,109	-	(7,213)	31,293	34,189
Seagate House – capital	80,342	-	(16,063)	-	64,279
	<u>90,451</u>	<u>-</u>	<u>(23,276)</u>	<u>31,293</u>	<u>98,468</u>
Rights Way Programme	36,953	182,165	(117,822)	(22,414)	78,882
Young Carers Support	37,610	263,883	(221,249)	(34,528)	45,716
Communications	11,198	93,113	(107,755)	10,483	7,039
Counselling	-	7,100	(7,308)	208	-
Adult Carers Support	9,910	174,354	(142,736)	(25,267)	16,261
Carer Involvement	3,551	20,351	(16,072)	(3,957)	3,873
Carers Activities	1,355	-	-	-	1,355
Self Directed Support in Scotland	31,156	145,958	(85,441)	(26,000)	65,673
Short Breaks service	63,877	194,186	(187,416)	(70,647)	-
Independent Living Services – Dundee	2,582	40,245	(32,518)	(7,718)	2,591
Independent Living Services - Angus	-	56,000	(43,785)	(9,883)	2,332
Shared Care Scotland	4,171	37,519	(37,919)	-	3,771
ICF Carers Engagement	2,243	-	-	-	2,243
Caring Places	15,245	133,335	(126,688)	(18,924)	2,968
Carers Partnership Development Officer	6,914	25,877	(27,279)	(3,551)	1,961
Hospital Discharge Project	13,715	(13,715)	-	-	-
Carers Act 2016 Funding	24,536	70,229	(121,243)	26,478	-
Carer Service Remote Working Fund	-	8,846	(8,846)	-	-
Total restricted funds	<u>355,467</u> =====	<u>1,439,446</u> =====	<u>(1,307,353)</u> =====	<u>(154,427)</u> =====	<u>333,133</u> =====
Designated funds					
Redundancy reserve	101,000	-	-	-	101,000
Service provision reserve	32,954	-	-	-	32,954
Seagate House	20,000	-	(4,000)	-	16,000
COVID-19 Contingency	10,000	-	-	-	10,000
	<u>163,954</u> =====	<u>-</u> =====	<u>(4,000)</u> =====	<u>-</u> =====	<u>159,954</u> =====
Unrestricted funds					
Centre	35,838	49,293	(210,261)	163,610	38,480
Counselling	-	4,683	(4,683)	-	-
Payroll	11,493	51,368	(48,830)	(7,519)	6,512
Seagate	13,815	49,490	(44,072)	(1,664)	17,569
Community fundraising	-	-	-	-	-
	<u>61,146</u> =====	<u>154,834</u> =====	<u>(307,846)</u> =====	<u>154,427</u> =====	<u>62,561</u> =====
Total unrestricted funds	<u>225,100</u> =====	<u>154,834</u> =====	<u>(311,846)</u> =====	<u>154,427</u> =====	<u>222,515</u> =====
Funds totals	<u>580,567</u> =====	<u>1,594,280</u> =====	<u>(1,619,199)</u> =====	<u>-</u> =====	<u>555,648</u> =====

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Notes to the financial statements (continued)

13 Funds (continued)

Purposes of restricted funds

DCICA IT Fund – capital

This fund was established in 2019 to cover the cost of future depreciation of IT assets such as laptops, servers, etc. All funds received to support purchases have been spent in the current and previous year, and this fund will be released in line with depreciation on the equipment within future financial years. Equipment is shown with note 9 of the accounts.

Seagate House – capital

To undertake building works to create a space for carers, disabled people and their families to access the support and services they need. All funds received have been spent in the previous year, and this fund will be released in line with depreciation on the tenant's improvements from the next financial year. Tenant's improvements are shown within note 9 of the accounts.

Rights Way, The National Lottery Community Fund, Dundee Health & Social Care Partnership

This project launched in late Summer 2020 and was co-created with carers and will deliver a groupwork programme. The programme enables people to share their knowledge, experience and achieve their personal goals. The programme will support people to have increased knowledge and understanding of their rights and have the confidence to exercise them.

Young Carers Support (prev Young Carers Project), Dundee Health & Social Care Partnership

These funds support the work of our wider Carers Support Team, which operates on a locality based model throughout the city, in providing support to young people who have a caring role. This is mainly undertaken through 1:1 support, group work, consultation and activities. The team also undertake awareness raising and work with schools, colleges and universities throughout the city to ensure that young people are not undertaking inappropriate caring roles and gives them the skills required to access further opportunities.

Communications, Dundee Health & Social Care Partnership

The team support our communications with carers, professionals and the public through publications, internet and in the media. Since the implementation of the Carers (Scotland) Act 2016, this service contributes to the local authority duty to establish and maintain an information service to carers.

Counselling, Dundee Health & Social Care Partnership, Misc Trusts

The Counselling service is provided for carers aged 16 and over, to give them time and opportunity to address any issues related to the caring role in a safe place with trained and experienced counsellors. The project runs alongside our general support services for all carers and from March 2022 will be staffed by two part-time members of staff along with a number of volunteer counsellors. Since March 2022 this service is being funded via Dundee Health and Social Care Partnership Carers Act Funds.

Adult Carers Support – Dundee Health & Social Care Partnership

This funding enables the Centre to identify and support adult carers to improve their health and wellbeing whilst continuing in their caring role. Since 2019, this service incorporated a number of previous services including our BME support project, Early Intervention Service, Moving & Handling, Outreach and Community Health projects and now forms part of our Carers Support Team which operates on a locality-based model throughout the city.

Disabled and Carers Information Centre Association

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Notes to the financial statements (continued)

13 Funds (continued)

Carer Involvement – Dundee Health & Social Care Partnership

This fund supports a specific staff member with a remit for involving carers in consultation and involvement. Under the new Act, carers must be involved in the planning, shaping, delivery and review of services.

Carers Activities

This fund enables specific carers groups such as the Lifeline and Stressbusters Groups to benefit from a break and peer support by participating in activities and outings such as Christmas Lunch and theatre trips.

Self Directed Support in Scotland - Scottish Government

The team aims to increase access to Self-directed Support providing information and support to carers and supported people, regardless of budget allocation from the local authority. Advisors and the Learning and Development worker (post currently under review) use a brokerage approach to the support which they provide. As well as individual support there is also a focus on engagement and ensuring that people have their voices heard.

Short Breaks Service – Dundee Health & Social Care Partnership

Following tests of change and short breaks research which were commissioned through the Change Fund we have developed a Short Breaks Service which uses a brokerage approach to support carers and their families to design short breaks to meet their outcomes.

Independent Living Services Dundee, Dundee Health & Social Care Partnership

This service ensures that supported people in Dundee understand the nature and effect of each of the options for self-directed support and are confident in their selection. To provide information and support to people to manage their SDS option including a Direct Payment.

Independent Living Services Angus, Angus Health & Social Care Partnership

This service ensures that supported people in Angus understand the nature and effect of each of the options for self-directed support and are confident in their selection. To provide information and support to people to manage their SDS option including a Direct Payment.

Shared Care Scotland, Time to Live Fund

The Creative Breaks programme is funded by the Scottish Government as part of their commitment to the development of Short Breaks for the benefit of carers and the people they care for. This funding enables people to have access to flexible and personalised short breaks. During the 2021-22 financial year this also included additional funding for breaks for carers via the ScotSpirit Holiday Voucher Scheme which forms part of the Scottish tourism pandemic recovery programme.

ICF Carer Engagement, Dundee Health & Social Care Partnership, Integrated Care Fund

To undertake effective engagement as identified in the Dundee Health and Social Care Partnership Strategic and Commissioning Plan. This work is testing new ways to enable carers to be involved in the design of services.

Disabled and Carers Information Centre Association

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Notes to the financial statements (continued)

13 Funds (continued)

Caring Places, Dundee Health & Social Care Partnership

The Caring Places Work was established in response to engagement with carers and stakeholders on how carers services should be delivered in the future by the Carers Centre. A Localities Team was established in November 2016 and consisted of 3 Localities Development Workers, each with a specific remit for young carers, young adult carers and adult carers respectively. Since 19-20, this model of working has been rolled out across the city by our Carers Support Team.

Development Officer Dundee Carers Partnership (formerly Implementation Officer), Dundee Health & Social Care Partnership

These funds support the Development Officer who has the remit to support the local Carers Partnership following the implementation of the new Carers (Scotland) Act 2016.

Hospital Discharge Project, Dundee Health & Social Care Partnership

These funds are being used to undertake a quality improvement project with patients, carers and health and social care professionals in the city to gain a fuller understanding of their experience of involvement with hospital discharge. The project will examine the extent to which patients and carers have been involved in discharge processes, so that the HSCP can learn from these experiences and if necessary, improve services.

Carers Scotland Act 2016 Funding, Dundee Health & Social Care Partnership

Following the implementation of the Act, several new posts have been established to support the roll out of the localities approach across the city, this includes 2 new Team Leader Posts as well as staffing to develop peer support opportunities and learning and development for carers and the workforce.

Carer Service Remote Working Fund

This fund was available to local carers centre in Scotland at the outbreak of the COVID-19 pandemic to allow them to apply for support with the additional costs incurred in supporting staff to work remotely.

Community Based Adult Learning Fund, Scottish Government

The Community Based Adult Learning Recovery Fund will support those who have faced barriers to learning and increased isolation as a result of the pandemic.

Winter Wellbeing Support and Services for Carers, Scottish Government

Funds were made available in early 2022 to help provide support to unpaid carers, in recognition of the enormous role they play in looking after loved ones, and the added pressure many have faced during the pandemic.

Common Good Fund, Dundee City Council

The Common Good Fund is to be used to support organisations who deliver services for the common good of the City, and in 2021/22 there was a particular focus on those who have been impacted by Coronavirus (Covid-19).

Disabled and Carers Information Centre Association

(A company limited by guarantee)

Notes to the financial statements (continued)

13 Funds (continued)

Purposes of Designated Funds

Designated Redundancy Reserve

The Board holds a designated reserve to meet the legal requirements of paying redundancy to staff should the organisation required to be wound up. The level of this reserve is considered by the Directors regularly in relation to staff numbers, length of service and estimated redundancy costs.

Designated Service Provision Reserve

An additional designated reserve is held to defray the variations in the running costs of the organisations where there may be delays in receiving funding decisions which necessitate temporary funding decisions to be made.

Designated Seagate House Reserve

This designated reserve was established to fund future Tenants Improvement Depreciation charges over 10 years following the renovation of the current Seagate House offices in 2015.

Designated Governance Reserve

This designated reserve was established to fund future governance accreditation following changes to the NCVO Trusted Charity Award in June 2021. The organisation is currently reviewing alternative governance awards and aim to progress an alternative scheme in the next financial year therefore these funds have been established to meet the costs of this.

Designated COVID-19 Contingency Reserve

This reserve was established in March 2021 to provide a contingency for the anticipated financial implications of the COVID-19 pandemic over and this reserve will be reviewed once we are confident the full implications of the pandemic have been realised and addressed.

Transfers

Throughout the year, each project is charged with management and communication costs, in accordance with the provisions within each fund agreement.

Disabled and Carers Information Centre Association
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Notes to the financial statements (continued)

14 Analysis of net assets between funds

2022	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	11,412	12,000	82,220	105,632
Net assets	47,963	165,283	237,645	450,891
	<u>59,375</u>	<u>177,283</u>	<u>319,865</u>	<u>556,523</u>
	=====	=====	=====	=====
2021	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	7,070	16,000	98,468	121,538
Net assets	55,491	143,954	234,665	434,110
	<u>62,561</u>	<u>159,954</u>	<u>333,133</u>	<u>555,648</u>
	=====	=====	=====	=====

15 Commitments under operating leases

	2022 £	2021 £
At 31 March 2022 the company had the following commitments under non-cancellable operating leases:		
Due within one year	60,528	51,135
Within the second and fifth years	185,954	162,975
Outwith five years	96,471	134,750
	<u>342,953</u>	<u>348,860</u>
	=====	=====

16 Reconciliation of net income to net cash from operating activities

	2022 £	2021 £
Net expenditure for the reporting period (as per the statement of financial activities)	875	(24,919)
Adjustments for:		
Depreciation charges	39,603	32,142
Interest income	-	-
Increase/(decrease) in debtors	(156,623)	2,406
Increase in creditors	153,701	183,650
	<u>37,556</u>	<u>193,279</u>
	=====	=====