

REGISTERED COMPANY NUMBER: SC366908 (Scotland)
REGISTERED CHARITY NUMBER: SC027000

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2015
for
Carers of East Lothian

J S Accounting Services Limited
Brunsfield House
6 Brunsfield Terrace
EDINBURGH
EH10 4EX

Carers of East Lothian

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for the Year Ended 31 March 2015**

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Carers of East Lothian

Report of the Trustees for the Year Ended 31 March 2015

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC366908 (Scotland)

Registered Charity number

SC027000

Registered office

94 High Street
Musselburgh
East Lothian
EH21 7EA

Trustees

G F Brown

Mrs T Denton

E A Dunton

- resigned 27.4.15

Mrs L P Edmunds

J Goddard

H Lynch

Mrs M T Mckay

Mrs S L Van Den Broek

Mrs G Wilson

D Binnie

- appointed 23.6.14

Company Secretary

A H Tweedy

Independent examiner

Alison Miller

Chartered Accountant

J S Accounting Services Limited

Bruntsfield House

6 Bruntsfield Terrace

EDINBURGH

EH10 4EX

Bankers

Royal Bank of Scotland plc

36 High Street

Tranent

East Lothian

EH33 1HQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Carers of East Lothian

Report of the Trustees for the Year Ended 31 March 2015

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are appointed from the members at the AGM. The maximum number of trustees is 15. No more than 4 trustees can be co-opted. At each AGM one third of the trustees and any co-opted during the year, retire from office and are eligible for re-election.

Trustees are recruited through a formal application process and interview with other trustees. Final appointment is made at a trustee meeting or the AGM.

The work of the organisation is guided by a 3 year Strategic Plan. The Trustees adopt an annual budget and workplan at the beginning of the financial year and meet monthly to monitor and evaluate progress against objectives. Operational matters are delegated to the Centre Manager for implementation.

Related parties

CoEL is affiliated to the Princess Royal Trust for Carers (PRTC) and a network agreement regulates mutual responsibilities. CoEL has a Core Service Level Agreement with East Lothian Council and NHS Lothian which sets our funding arrangements, the level of services and carer representation required and other mutual obligations between the partner agencies.

Risk management

The trustees are aware of the major risks, financial and otherwise, to the proper functioning of the charity and consider that appropriate safeguards are in place to mitigate those risks. Carers of East Lothian is working towards the adoption of a quality assurance programme (PQASSO - Practical Quality Assurance System for Smaller Organisations), developed by the Charities Evaluation Services and the PRTC. The trustees are committed to the ongoing monitoring of risk.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Carers of East Lothian's mission statement is to "support all adults in a caring situation in East Lothian to get information and services to help their individual caring role, enhance their own wellbeing and strengthen their collective voice to improve services".

- Better informed about issues relevant to their caring role
- Improved confidence in managing their caring role
- Improved confidence that they influence the shaping of support for the person/people they care for and for themselves
- Improved physical, mental and emotional wellbeing
- Improved confidence about their financial circumstances
- Involved in the development of plans, strategies and services for the people they care for and for carers in general
- That their care, knowledge and commitment is valued and respected by others

Carers of East Lothian

Report of the Trustees for the Year Ended 31 March 2015

OBJECTIVES AND ACTIVITIES

Significant activities

CoEL provides a range of support services for Carers in East Lothian:

- 1 to 1 Support for carers
Much of our work involves Carer Support Workers working directly with carers to provide them with support. This includes providing information on all aspects of caring and advice on social care systems, help with applying for Powers of Attorney, a confidential 'listening ear' which understands the pressures of being in a caring role, etc.

We are unique in Scotland in having a Carer Support Worker who is based alongside the Community Mental Health Team to try to ensure that carers of people with mental health problems are well supported. We also have close working relationships with some local GP practices and we are keen to expand this area of work.

- Help with claiming Welfare Benefits, accessing Grants and help with Fuel Poverty
Assistance with financial issues and help with Welfare Benefits are critical to enabling carers to be able to care. All Carer Support Workers support carers with these issues and we have one project which focus mainly on this area of work.
- Respite and breaks from caring
Our Short Breaks Service supports carers to overcome the barriers to them being able to access breaks from caring. We are also funded to provide small grants to carers to enable them to take a break from caring.
- Training and Support Groups
CoEL provides training and information sessions for carers and organises Carer Support groups across the county to provide carers with the opportunity for peer support.
- Strengthening carers collective voice
This forms a significant and ongoing part of our work and we try to work closely with both ELC and the NHS in East Lothian via the CHCP to ensure that carers needs and concerns influenced policy development.

Outcomes Achieved

Monitoring the outcomes achieved for carers is integrated into our ongoing processes and shows a continuing pattern of satisfaction with the support provided by COEL. More importantly, 83% of carers have told us that our support helps them feel more able to cope and 91% said that they felt they had a better balance between caring and other aspects of their lives.

Qualitative analysis of comments from carers about the difference support from the Rural Carers Project has made for them show consistent themes:

1. **Not feeling alone and isolated in their role**
"I attend monthly support group, feel better talking to others, not so isolated"
"I am now not alone, that makes such a difference"
2. **Improvements in emotional wellbeing**
"At a time when I was feeling low and unworthy the knowledge I gained put feelings into perspective. Knowing CoEL will be there with a smile and friendly face is greatly appreciated"
"Support has made me less stressed, more relaxed. So good to know help is readily available and I am not alone"
3. **Greater confidence in knowing where to turn to with questions**
"CSW approachable, extremely helpful and knowledgeable"
"Peace of mind, someone there if any questions"

Carers of East Lothian

**Report of the Trustees
for the Year Ended 31 March 2015**

Future Plans

In early 2015 we developed a new Strategic Business Plan for the coming 5 years. This sets out our key priorities which focus around developing:

- Carer identification
- Outcomes focused support for carers around:
 - o Information
 - o Finances
 - o Wellbeing
 - o Short breaks
- Carer engagement
- Partnership development

FINANCIAL REVIEW

Commentary

Both income and expenditure have again been lower in 2014-15 but, as we projected last year, we have been able to operate at a modest surplus of £9,174. While this has been positive, it was also necessary following two years of deficits and we are very concerned that we are facing yet more reductions in overall funding in 2015-16. We are actively seeking alternate funds and are negotiating with the Health and Social Care Partnership but we have had to also restructure our services this year including a compulsory redundancy.

We continue to be concerned that a number of projects funded through restricted income are operating at a deficit. This has improved somewhat but there seems to be little prospect of increases in funding in others. Additionally, our SLA with the Health and Social Care Partnership end in 2016 and we are seeking to renegotiate this. We are hopeful that with the new integration, management and planning frameworks for the Partnership coming into focus, we may be able to move forward with longer term stable funding allowing us to focus on the key job of supporting carers.

Principal Sources of funding

Our principal funding come from East Lothian Council and NHS Lothian via a number of different funding streams. Further details are in the accounts.

Reserves

As we were able to operate at a modest surplus in 2014-15, our reserves have increased and at 31st March 2015 they totalled £64,622. Of these, £48,908 (76%) are unrestricted funds. Because our operating costs have reduced our total reserves now represent 2.3 months operating costs. While this is an improvement, we are likely to operate at a deficit in 2015-16 so our position will remain vulnerable and this is compounded by significant uncertainty around our funding. The Board remains committed to taking steps to ensure total reserves are increased in the medium term.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs L P Edmunds - Trustee

Independent Examiner's Report to the Trustees of Carers of East Lothian

I report on the accounts for the year ended 31 March 2015 set out on pages six to twelve.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

Alison Miller
Chartered Accountant
J S Accounting Services Limited
Bruntsfield House
6 Bruntsfield Terrace
EDINBURGH
EH10 4EX

Date:

Carers of East Lothian

Statement of Financial Activities
for the Year Ended 31 March 2015

	Not es	Unrestricted funds £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	125,763	246,691	372,454	387,513
Investment income	3	53	-	53	29
Other incoming resources		<u>2,371</u>	<u>-</u>	<u>2,371</u>	<u>3,000</u>
Total incoming resources		128,187	246,691	374,878	390,542
RESOURCES EXPENDED					
Charitable activities					
Provision of carers support		81,861	280,945	362,806	401,247
Governance costs		<u>1,813</u>	<u>1,085</u>	<u>2,898</u>	<u>4,186</u>
Total resources expended		<u>83,674</u>	<u>282,030</u>	<u>365,704</u>	<u>405,433</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
		44,513	(35,339)	9,174	(14,891)
Gross transfers between funds	9	<u>(37,817)</u>	<u>37,817</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources		6,696	2,478	9,174	(14,891)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>42,212</u>	<u>13,236</u>	<u>55,448</u>	<u>70,339</u>
TOTAL FUNDS CARRIED FORWARD		<u>48,908</u>	<u>15,714</u>	<u>64,622</u>	<u>55,448</u>

The notes form part of these financial statements

Carers of East Lothian**Balance Sheet**
At 31 March 2015

	Notes	Unrestricted funds £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
CURRENT ASSETS					
Debtors	6	1,481	2,419	3,900	18,833
Cash at bank		<u>49,372</u>	<u>48,391</u>	<u>97,763</u>	<u>46,742</u>
		50,853	50,810	101,663	65,575
CREDITORS					
Amounts falling due within one year	7	<u>(1,945)</u>	<u>(6,647)</u>	<u>(8,592)</u>	<u>(10,127)</u>
NET CURRENT ASSETS					
		<u>48,908</u>	<u>44,163</u>	<u>93,071</u>	<u>55,448</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		48,908	44,163	93,071	55,448
ACCRUALS AND DEFERRED INCOME	8	<u>-</u>	<u>(28,449)</u>	<u>(28,449)</u>	<u>-</u>
NET ASSETS					
		<u>48,908</u>	<u>15,714</u>	<u>64,622</u>	<u>55,448</u>
FUNDS					
Unrestricted funds	9			48,908	42,212
Restricted funds				<u>15,714</u>	<u>13,236</u>
TOTAL FUNDS					
				<u>64,622</u>	<u>55,448</u>

The notes form part of these financial statements

Carers of East Lothian

Balance Sheet - continued

At 31 March 2015

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
Mrs L P Edmunds -Trustee

Carers of East Lothian

Notes to the Financial Statements **for the Year Ended 31 March 2015**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

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

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or contractual obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the costs of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objective of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area of purpose.

Carers of East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2015

2. VOLUNTARY INCOME

	31.3.15	31.3.14
	£	£
Donations	1,291	2,471
Grants	363,371	383,425
Grants for carers	<u>7,792</u>	<u>1,617</u>
	<u>372,454</u>	<u>387,513</u>

Grants received, included in the above, are as follows:

	31.3.15	31.3.14
	£	£
Other Grants	4,838	-
East Lothian Council	140,504	197,443
NHS Lothian	203,529	142,919
Robertson Trust	14,500	14,500
Energy People Trust	<u>-</u>	<u>28,563</u>
	<u>363,371</u>	<u>383,425</u>

3. INVESTMENT INCOME

	31.3.15	31.3.14
	£	£
Deposit account interest	<u>53</u>	<u>29</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2015 nor for the year ended 31 March 2014.

Trustees' expenses

Expenses were re-imbursed to the trustees for costs incurred attending Trustee meetings amounting to £293 (2014 - £770).

5. STAFF COSTS

	31.3.15	31.3.14
	£	£
Wages and salaries	272,272	314,125
Social security costs	<u>12,323</u>	<u>15,393</u>
	<u>284,595</u>	<u>329,518</u>

The average monthly number of employees during the year was as follows:

	31.3.15	31.3.14
	<u>12</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

Carers of East Lothian

Notes to the Financial Statements - continued
for the Year Ended 31 March 2015

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.15	31.3.14
	£	£
Other debtors	<u>3,900</u>	<u>18,833</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.15	31.3.14
	£	£
Taxation and social security	5,454	5,859
Other creditors	<u>3,138</u>	<u>4,268</u>
	<u>8,592</u>	<u>10,127</u>

8. ACCRUALS AND DEFERRED INCOME

	31.3.15	31.3.14
	£	£
Accruals and deferred income	<u>28,449</u>	<u>-</u>

9. MOVEMENT IN FUNDS

	At 1.4.14	Net movement	Transfers	At 31.3.15
	£	in funds	between funds	£
		£	£	
Unrestricted funds				
Core funds	42,212	44,513	(37,817)	48,908
Restricted funds				
Change Fund Projects	-	787	-	787
Financial Inclusion Project	-	(16,982)	16,982	-
Hospital Link Carer Support	7,600	(771)	-	6,829
Mental Health Carer Support	5,636	2,462	-	8,098
General Carer Support	<u>-</u>	<u>(20,835)</u>	<u>20,835</u>	<u>-</u>
	13,236	(35,339)	37,817	15,714
	<u>55,448</u>	<u>9,174</u>	<u>-</u>	<u>64,622</u>

Carers of East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2015

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funds	128,187	(83,674)	44,513
Restricted funds			
Change Fund Projects	80,188	(79,401)	787
Financial Inclusion Project	77,815	(94,797)	(16,982)
Hospital Link Carer Support	40,000	(40,771)	(771)
Mental Health Carer Support	29,912	(27,450)	2,462
General Carer Support	<u>18,776</u>	<u>(39,611)</u>	<u>(20,835)</u>
	246,691	(282,030)	(35,339)
TOTAL FUNDS	<u>374,878</u>	<u>(365,704)</u>	<u>9,174</u>

10. OTHER FINANCIAL COMMITMENTS

Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

11. ULTIMATE CONTROLLING PARTY

The charity is controlled by the trustees who are all directors of the company.

Carers of East Lothian

Detailed Statement of Financial Activities
for the Year Ended 31 March 2015

	31.3.15 £	31.3.14 £
INCOMING RESOURCES		
Voluntary income		
Donations	1,291	2,471
Grants	363,371	383,425
Grants for carers	<u>7,792</u>	<u>1,617</u>
	372,454	387,513
Investment income		
Deposit account interest	53	29
Other incoming resources		
Rent of non-investment property	<u>2,371</u>	<u>3,000</u>
Total incoming resources	374,878	390,542
RESOURCES EXPENDED		
Charitable activities		
Wages	263,191	305,561
Staff related expenses	12,323	15,393
Property costs	34,447	35,959
Carers group and training costs	8,314	10,192
Grants to carers	7,792	1,617
Admin and office costs	<u>27,658</u>	<u>23,961</u>
	353,725	392,683
Governance costs		
Annual Report	498	733
Organisational costs	<u>2,400</u>	<u>3,453</u>
	2,898	4,186
Support costs		
Management		
Wages	<u>9,081</u>	<u>8,564</u>
Total resources expended	365,704	405,433
Net income/(expenditure)	<u><u>9,174</u></u>	<u><u>(14,891)</u></u>