

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2017
for
Carers of East Lothian

J S Accounting Services Limited
13-15 Morningside Drive
EDINBURGH
EH10 5LZ

Carers of East Lothian

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for the Year Ended 31 March 2017**

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Carers of East Lothian

Report of the Trustees for the Year Ended 31 March 2017

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 2017. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

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". We focus on seeking to ensure that carers are and have:

- 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

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.
- Help with claiming Welfare Benefits and other grants and financial support
Assistance with financial and Welfare Benefits issues form a significant part of our work as addressing these concerns help reduce stresses on carers and enables them to continue to care.
- Respite and breaks from caring
We support carers to overcome the barriers to them accessing 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
We arrange training and information sessions for carers and organise support groups across the county to provide carers with the opportunity for peer support.
- Strengthening carers' collective voice
We try to work closely with the East Lothian Health and Social Care Partnership and others to ensure that carers needs and concerns influence policy development.

Carers of East Lothian

Report of the Trustees for the Year Ended 31 March 2017

OBJECTIVES AND ACTIVITIES - cont

Outputs and Outcomes Achieved

This year has been another very busy year for CoEL. We provided direct support to 994 carers during the year and at the end of the year we were in contact with 2488 carers. The number of carers we support has increased year on year by an average of 17% over the past 5 years.

Our ongoing monitoring shows continuing high level of both satisfaction with our service and outcomes achieved for carers. In 16/17 100% of carers who responded to our survey described CoEL as either very good (92%) or good (8%) and, more importantly, 84% said that our support helps them feel better able to cope and 74% said that they felt they had a better balance between caring and other aspects of their lives.

There is a risk that we are not able to sustain these high levels of outcomes and satisfaction as our service becomes increasingly stretched due to the combined effects of increased demand and reduced resources. The Board is seeking to address this in discussion with key funders and the Health and Social Care partnership as well as by income diversification and efficiencies in operations.

Future Plans

We continue to work in line with our Strategic Business Plan 2015 which set out our key priorities for the coming years and focus around extending:

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

Progress towards these priorities will be dependent on the resources available and the reduction this year has undoubtedly undermined this.

FINANCIAL REVIEW

Commentary

This has been another tight year financially for CoEL. While the headline figure for our income has increased this includes £37,514 paid to us for the Children Inc project which we agreed to “host” to enable the project to go ahead as we saw it having real potential to support carers. If this income is stripped out, the “net” CoEL position was a 5% reduction in income over this year. A similar pattern applies to expenditure and much of the surplus shown for the year actually applies to Children Inc with the “net” CoEL surplus being only £869 (<0.3%) for the year. While any surplus is positive, continued cuts to funding, especially at a time of rising demand, is not a sustainable way to provide support for carers and remains a real concern for CoEL.

In the short term we are very concerned that there is considerable uncertainty about our funding in the coming financial year (18/19) as a number of existing funding streams come to an end. We are hopeful that the introduction of the Carers (Scotland) Act 2016 in April 2018 will make the overall funding picture more positive but until there is greater clarity we remain in a very unclear position with high levels of associated risk. Additionally, the optimism that the Carers Act may bring additional resources must be balanced by the reality of continued austerity in public finances. Accordingly, the Trustees are working towards diversification of income wherever possible but it is unrealistic that this can be achieved in a short timescale.

Carers of East Lothian

Report of the Trustees for the Year Ended 31 March 2017

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

CoEL's policy is to hold reserves to a level representing at least 3 months' operating costs in order to guarantee the continuation of its services to carers in the event of any temporary shortfall in funding and to meet unexpected costs.

Our "net" (ie excluding those held for Children Inc) reserves have increased marginally this year and a greater proportion of them are classed as unrestricted. While this is positive, our unrestricted reserves only represent less than 2 months operating costs so remain too low. This is especially the case given the uncertainty and risks associated with our future funding. Given these risks, the Board remains committed to continuing steps to increase our unrestricted reserves.

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.

Recruitment and appointment of new trustees

Trustees are elected by the members at the AGM or may be co-opted by the Board during the year. Trustees are recruited through a formal application process, references and interview with current Trustees. Trustees are also subject to PVG checks.

The maximum number of Trustees is 15. No more than 4 Trustees can be co-opted and any Trustee who was co-opted must have their appointment confirmed by election by the members at the subsequent AGM. Trustees are elected for a 3 year term and can stand for re-election for a second 3 year term. Any Trustee who has been elected for 2 consecutive terms must resign from the Board for a period of at least 1 year before they can stand for election again.

The work of the organisation is guided by a 5 year rolling Business Plan. Trustees adopt an annual budget and work plan at the beginning of the financial year and meet approximately every 2 months to monitor and evaluate progress against objectives. Operational matters are delegated to the CoEL Director for implementation.

Related parties

CoEL is no longer affiliated to the Carers Trust (previously PRTC) but remains a member of the Coalition of Carers in Scotland and the Scottish Carers Centres Network. CoEL also has a core Service Level Agreement with East Lothian Council and NHS Lothian (and now the East Lothian Health and Social Care Partnership) which sets out the funding arrangements and level of services required and other mutual obligations between the partner agencies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC366908 (Scotland)

Registered Charity number

SC027000

Registered office

94 High Street
Musselburgh
East Lothian
EH21 7EA

Carers of East Lothian

**Report of the Trustees
for the Year Ended 31 March 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mrs L P Edmunds	- resigned 27.6.16
J Goddard	
H Lynch	
Mrs M T Mckay	
Mrs S L Van Den Broek	
Mrs G Wilson	
D Binnie	
J Buckley	
Miss R Graham	- resigned 31.3.17
Miss A Campbell	
J Conway	- appointed 31.10.16

Company Secretary

A H Tweedy

Independent examiner

Alison Miller
Chartered Accountant
J S Accounting Services Limited
13-15 Morningside Drive
EDINBURGH
EH10 5LZ

Bankers

Royal Bank of Scotland plc
36 High Street
Tranent
East Lothian
EH33 1HQ

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
D Binnie - Trustee

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

I report on the accounts for the year ended 31 March 2017 set out on pages six to thirteen.

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
13-15 Morningside Drive
EDINBURGH
EH10 5LZ

Date:

Carers of East Lothian

Statement of Financial Activities for the Year Ended 31 March 2017

		Unrestricted funds	Restricted funds	31.3.17 Total funds	31.3.16 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	122,854	232,839	355,693	334,583
Investment income	3	41	-	41	59
Other income		<u>1,077</u>	<u>-</u>	<u>1,077</u>	<u>2,048</u>
Total		123,972	232,839	356,811	336,690
EXPENDITURE ON					
Charitable activities					
Provision of carers support		110,586	207,842	318,428	335,092
Hosted Project - Childrens Inc		<u>-</u>	<u>30,548</u>	<u>30,548</u>	<u>-</u>
Total		110,586	238,390	348,976	335,092
NET INCOME/(EXPENDITURE)		13,386	(5,551)	7,835	1,598
Transfer between reserves	10	<u>(9,020)</u>	<u>9,020</u>	<u>-</u>	<u>-</u>
Net movement in funds		4,366	3,469	7,835	1,598
RECONCILIATION OF FUNDS					
Total funds brought forward		38,358	27,862	66,220	64,622
TOTAL FUNDS CARRIED FORWARD		<u>42,724</u>	<u>31,331</u>	<u>74,055</u>	<u>66,220</u>

CONTINUING OPERATIONS

The hosting project ceased on 31 May 2017 with the creation of an independent organisation. All other operations continue.

Carers of East Lothian**Balance Sheet
At 31 March 2017**

	Notes	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
CURRENT ASSETS					
Debtors	7	1,481	2,419	3,900	3,900
Cash at bank		<u>76,269</u>	<u>49,378</u>	<u>125,647</u>	<u>91,234</u>
		77,750	51,797	129,547	95,134
CREDITORS					
Amounts falling due within one year	8	(4,609)	(9,591)	(14,200)	(12,622)
		<u>73,141</u>	<u>42,206</u>	<u>115,347</u>	<u>82,512</u>
NET CURRENT ASSETS					
		73,141	42,206	115,347	82,512
TOTAL ASSETS LESS CURRENT LIABILITIES					
ACCRUALS AND DEFERRED INCOME	9	(30,417)	(10,875)	(41,292)	(16,292)
		<u>42,724</u>	<u>31,331</u>	<u>74,055</u>	<u>66,220</u>
NET ASSETS					
FUNDS					
Unrestricted funds	10			42,724	38,358
Restricted funds				<u>31,331</u>	<u>27,862</u>
TOTAL FUNDS					
				<u>74,055</u>	<u>66,220</u>

The notes form part of these financial statements

Carers of East Lothian

Balance Sheet - continued

At 31 March 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 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.

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

.....
D Binnie -Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 2017

2. DONATIONS AND LEGACIES

	31.3.17	31.3.16
	£	£
Donations	1,622	901
Grants	345,283	314,781
Grants for carers	<u>8,788</u>	<u>18,901</u>
	<u>355,693</u>	<u>334,583</u>

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

	31.3.17	31.3.16
	£	£
Other Grants	-	1,098
East Lothian Council	107,003	132,129
NHS Lothian	185,129	177,929
Robertson Trust	14,500	3,625
Lloyds TSB Foundation (Hosted Project - Childrens Inc)	3,500	-
Shared Care Scotland (Hosted Project - Childrens Inc)	<u>35,151</u>	<u>-</u>
	<u>345,283</u>	<u>314,781</u>

3. INVESTMENT INCOME

	31.3.17	31.3.16
	£	£
Deposit account interest	<u>41</u>	<u>59</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

Expenses were re-imbursed to the trustees for costs incurred attending Trustee meetings amounting to £127 ((2016 - £261).

5. STAFF COSTS

	31.3.17	31.3.16
	£	£
Wages and salaries	<u>267,176</u>	<u>260,385</u>

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

	31.3.17	31.3.16
	<u>13</u>	<u>11</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 2017

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	31.3.16 Unrestricted funds £	31.3.16 Restricted funds £	31.3.16 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	113,795	220,788	334,583
Investment income	59	-	59
Other income	<u>2,048</u>	<u>-</u>	<u>2,048</u>
Total	115,902	220,788	336,690
EXPENDITURE ON			
Charitable activities			
Provision of carers support	<u>108,484</u>	<u>226,608</u>	<u>335,092</u>
Total	108,484	226,608	335,092
NET INCOME/(EXPENDITURE)	7,418	(5,820)	1,598
Transfers between funds	<u>(17,968)</u>	<u>17,968</u>	<u>-</u>
Net movement in funds	(10,550)	12,148	1,598
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>48,908</u>	<u>15,714</u>	<u>64,622</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>38,358</u></u>	<u><u>27,862</u></u>	<u><u>66,220</u></u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Prepayments	<u>3,900</u>	<u>3,900</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Social security and other taxes	4,610	4,230
Other creditors and accruals	9,590	8,392
	<u>14,200</u>	<u>12,622</u>

Carers of East Lothian

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

9. ACCRUALS AND DEFERRED INCOME

	31.3.17	31.3.16
	£	£
Accruals and deferred income	<u>41,292</u>	<u>16,292</u>

The following income was received during the year which relates to future project funding. The funds have therefore been deferred:

Robertson Trust	10,875	10,875
NHS Lothian	<u>30,417</u>	<u>5,417</u>
	<u>41,292</u>	<u>16,292</u>

10. MOVEMENT IN FUNDS

	At 1.4.16	Net movement	Transfers	At 31.3.17
	£	in funds	between funds	£
		£	£	
Unrestricted funds				
Core funds	38,358	13,386	(9,020)	42,724
Restricted funds				
Grants received for Carers	8,531	(4,350)	-	4,181
Breaks from Caring Project	-	1,931	-	1,931
Financial Inclusion Project	6,599	1,615	-	8,214
Hospital Link Carer Support	6,005	(1,953)	-	4,052
Mental Health Carer Support	6,727	(740)	-	5,987
General Carer Support	-	(9,020)	9,020	-
Hosted Project - Children's Inc	-	<u>6,966</u>	-	<u>6,966</u>
	<u>27,862</u>	<u>(5,551)</u>	<u>9,020</u>	<u>31,331</u>
TOTAL FUNDS	<u>66,220</u>	<u>7,835</u>	<u>-</u>	<u>74,055</u>

Carers of East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2017

10. 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	123,972	(110,586)	13,386
Restricted funds			
Grants received for Carers	8,788	(13,138)	(4,350)
Breaks from Caring Project	44,499	(42,568)	1,931
Financial Inclusion Project	43,499	(41,884)	1,615
Hospital Link Carer Support	40,000	(41,953)	(1,953)
Mental Health Carer Support	25,262	(26,002)	(740)
General Carer Support	33,277	(42,297)	(9,020)
Hosted Project - Children's Inc	<u>37,514</u>	<u>(30,548)</u>	<u>6,966</u>
	232,839	(238,390)	(5,551)
TOTAL FUNDS	<u>356,811</u>	<u>(348,976)</u>	<u>7,835</u>

11. 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.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

13. 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 2017

	Provision of carers support	Hosted Project - Childrens Inc	Total	Total
	31.3.17	31.3.17	31.3.17	31.3.16
	£	£	£	£
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,622	-	1,622	901
Grants	307,769	37,514	345,283	314,781
Grants for carers	8,788	-	8,788	18,901
	<u>318,179</u>	<u>37,514</u>	<u>355,693</u>	<u>334,583</u>
Investment income				
Deposit account interest	41	-	41	59
Other income				
Rent - non-investment property	1,077	-	1,077	2,048
	<u>1,077</u>	<u>-</u>	<u>1,077</u>	<u>2,048</u>
Total incoming resources	<u>319,297</u>	<u>37,514</u>	<u>356,811</u>	<u>336,690</u>
EXPENDITURE				
Charitable activities				
Wages	222,026	18,868	240,894	239,481
Other staff costs	10,267	5,915	16,182	10,904
Property costs	30,177	2,105	32,282	31,577
Carers group and training	858	873	1,731	2,499
Grants to carers	13,138	2,000	15,138	10,370
Admin and office costs	28,848	787	29,635	28,415
	<u>305,314</u>	<u>30,548</u>	<u>335,862</u>	<u>323,246</u>
Support costs				
Management				
Wages	10,100	-	10,100	10000
Governance costs				
Independent Examination	498	-	498	498
Organisational Costs	2,516	-	2,516	1,348
	<u>3,014</u>	<u>-</u>	<u>3,014</u>	<u>1,846</u>
Total resources expended	<u>318,428</u>	<u>30,548</u>	<u>348,976</u>	<u>335,092</u>
Net income	<u>869</u>	<u>6,966</u>	<u>7,835</u>	<u>1,598</u>

This page does not form part of the statutory financial statements