

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2019
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 2019**

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Carers of East Lothian

Report of the Trustees for the Year Ended 31 March 2019

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 2019. 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

CoEL'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

Carers of East Lothian

Report of the Trustees for the Year Ended 31 March 2019

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.

Help with accessing 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 ELHSCP and others to ensure that carers needs and concerns influence policy development.

Outputs and Outcomes Achieved

The trend for increasing demand for our support continues. In 2018/19 we provided direct support to 1,238 carers and by the end of the year we were in contact with 3,115 carers. Over the past 5 years there has been a 103% increase in the number of carers CoEL is in contact.

Carers continue to report very high satisfaction rates with our service. We maintained a 99% approval rating from the feedback received by carers, with 95% of carers rating us as very good. 82% of them also agreed that our support increases their confidence (down from 90% last year) and 91% reported feeling better able to cope (up from 87% last year). The Board remains very satisfied that both the quality of CoEL support and its effectiveness is being maintained despite increasing demands on our services

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

Carers of East Lothian

Report of the Trustees for the Year Ended 31 March 2019

OBJECTIVES AND ACTIVITIES

Significant activities

At the start of 2019/20 we were successful in negotiating additional funds from ELHSCP to employ new staff to develop counselling support for carers and expanding support for parents of children with support needs. Whilst this additional support is very welcome, the Board and Chief Executive Officer are prioritising diversification of income to both expand support further and reduce risks.

We are moving to new offices in the new East Lothian Community Hospital in Haddington in October 2019 and see this as a great opportunity to bring support for carers into the heart of Health and Social Care in East Lothian.

FINANCIAL REVIEW

Financial review

Commentary

Our accounts for 2018/19 no longer include expenditure for the 'hosted' Children Inc project (as all funds for that project have been fully accounted for in previous years as shown). However, we have taken on a similar role for another organisation, North Berwick (NB) Coastal Community Connections, as we see the potential benefit this project will bring for carers (and CoEL is paid a fee to cover our costs in hosting the project). As the funding for the NB Connections project were received in Feb 2019 but the project will run for 12 months, 10/12ths of the funding has been treated as being deferred to 2019/20.

CoEL's overall financial position improved in 2018/19. Our net income (excluding income for the hosted project) shows an 8.6% increase because of additional funding from the ELHSCP for 1.6 FTE new posts to support the introduction of the Carers Act. Additionally, delays in confirming funding resulted in delays in appointing staff to these new posts, meaning that we were able to operate at a surplus of £19,826 last year. However, it is important to note that this is not a structural surplus and much of it is already committed towards the costs of moving offices later in 2019.

There has been another small increase in our funding for 2019/20 and again delays in confirming funding have resulted in delays in getting staff into new roles. However, because of the one-off costs around moving offices, we anticipate that our year end position will be a small deficit.

Less positively, our funding for 2019/20 has again only been confirmed for one year and ELHSCP have announced that they are reviewing their commissioning of support for carers. We had anticipated that in future years beyond 2019/20 the savings in accommodation costs achieved by our office move would at last allow us to operate in a stable financial position. This review now adds significant uncertainty about CoEL's funding, and the Board is conscious of the need to factor these additional risks into its decision making. However, in the longer term we hope that the review will at least result in longer term and more strategic commissioning by ELHSCP, which would be welcome.

Principal funding sources

Our principal funding comes from East Lothian Council and NHS Lothian via a number of different funding streams. Increasingly the strategic direction of funding for carer support is being influenced via directions from the Integrated Joint Board of the ELHSCP.

Reserves policy

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 total reserves have increased over the year and we now hold £81,131 in unrestricted reserves at the end of 2018/19, which represents 2.3 months operating costs. While this is a clear improvement on previous years, our reserves remain below target and the anticipated deficit in 2019/20 will erode them further. The Board had planned that when we are able to fully realise the savings that flow from moving offices, it would enable us to achieve our minimum reserves target. However will be dependent on the outcomes of ELHSCP's review of their commissioning and funding of support for carers in general and CoEL in particular.

Carers of East Lothian

Report of the Trustees
for the Year Ended 31 March 2019

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 ("ELHSCP")) 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

Trustees

H Lynch
Mrs M T McKay
Mrs S L Van Den Broek
Mrs G Wilson
D Binnie
J Buckley
J Conway
Mrs J Griffith - appointed 25.6.18
- resigned 13.11.18
Ms M Naylor
J Poole - appointed 26.11.18

Company Secretary
A H Tweedy

Carers of East Lothian

Report of the Trustees
for the Year Ended 31 March 2019

Independent examiner

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

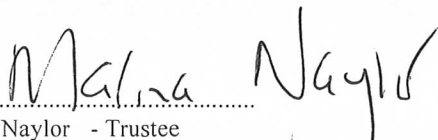
REFERENCE AND ADMINISTRATIVE DETAILS

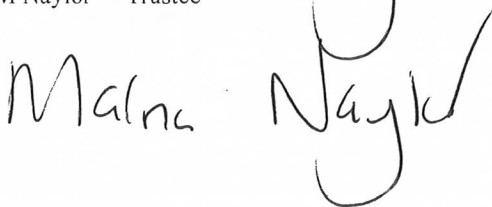
Bankers

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 17th October 2019 and signed on its behalf by:


.....
M Naylor - Trustee



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

I report on the accounts for the year ended 31 March 2019 set out on pages seven to seventeen.

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 (as amended). 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and 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 the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; 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: 17th October 2019

Carers of East Lothian

Statement of Financial Activities
for the Year Ended 31 March 2019

		Unrestricted funds	Restricted funds	31.3.19 Total funds	31.3.18 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	221,438	172,941	394,379	363,210
Investment income	3	176	-	176	42
Other income		<u>616</u>	<u>-</u>	<u>616</u>	<u>1,840</u>
Total		222,230	172,941	395,171	365,092
EXPENDITURE ON					
Charitable activities					
Provision of carers support		191,869	178,811	370,680	362,571
Hosted Project - Childrens Inc		-	-	-	6,966
Hosted Project - NB Connections		<u>-</u>	<u>644</u>	<u>644</u>	<u>-</u>
Total		191,869	179,455	371,324	369,537
NET INCOME/(EXPENDITURE)		30,361	(6,514)	23,847	(4,445)
Transfers between funds	10	<u>(7,163)</u>	<u>7,163</u>	<u>-</u>	<u>-</u>
Net movement in funds		23,198	649	23,847	(4,445)
RECONCILIATION OF FUNDS					
Total funds brought forward		57,933	11,677	69,610	74,055
TOTAL FUNDS CARRIED FORWARD		<u>81,131</u>	<u>12,326</u>	<u>93,457</u>	<u>69,610</u>

The notes form part of these financial statements

Carers of East Lothian

Balance Sheet
At 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
CURRENT ASSETS					
Debtors	7	468	467	935	1,696
Cash at bank		<u>86,400</u>	<u>40,518</u>	<u>126,918</u>	<u>103,506</u>
		86,868	40,985	127,853	105,202
CREDITORS					
Amounts falling due within one year	8	(2,820)	(5,333)	(8,153)	(35,592)
		<u>84,048</u>	<u>35,652</u>	<u>119,700</u>	<u>69,610</u>
NET CURRENT ASSETS					
		84,048	35,652	119,700	69,610
TOTAL ASSETS LESS CURRENT LIABILITIES					
		84,048	35,652	119,700	69,610
ACCRUALS AND DEFERRED INCOME	9	(2,917)	(23,326)	(26,243)	-
		<u>81,131</u>	<u>12,326</u>	<u>93,457</u>	<u>69,610</u>
NET ASSETS					
		81,131	12,326	93,457	69,610
FUNDS					
Unrestricted funds	10			81,131	57,933
Restricted funds				<u>12,326</u>	<u>11,677</u>
TOTAL FUNDS					
				<u>93,457</u>	<u>69,610</u>

The notes form part of these financial statements

Carers of East Lothian

Balance Sheet - continued

At 31 March 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

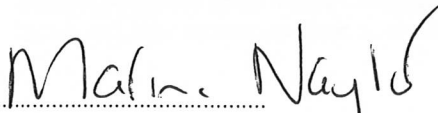
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

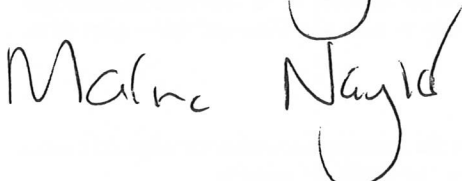
The trustees acknowledge their responsibilities for

- (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 charitable small companies.

The financial statements were approved by the Board of Trustees on 17th October 2019 and were signed on its behalf by:


.....
M Naylor -Trustee



Carers of East Lothian

Notes to the Financial Statements for the Year Ended 31 March 2019

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 2019

2. DONATIONS AND LEGACIES

	31.3.19	31.3.18
	£	£
Donations	2,396	3,064
Grants	383,545	351,708
Grants for carers	<u>8,438</u>	<u>8,438</u>
	<u>394,379</u>	<u>363,210</u>

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

	31.3.19	31.3.18
	£	£
Other Grants	-	3,237
East Lothian Council	108,203	107,003
NHS Lothian	262,379	227,550
Robertson Trust	-	10,875
East Lothian Council (Hosted Project - NB Connections)	5,249	-
SCVO - Digital Charter	1,137	3,043
SCVO - CATS Funds	<u>6,577</u>	<u>-</u>
	<u>383,545</u>	<u>351,708</u>

3. INVESTMENT INCOME

	31.3.19	31.3.18
	£	£
Deposit account interest	<u>176</u>	<u>42</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

Expenses were re-imbursed to the trustees for costs incurred attending Trustee meetings amounting to £181 (2018- £101).

Carers of East Lothian

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

5. STAFF COSTS

	31.3.19	31.3.18
	£	£
Wages and salaries	277,554	253,586
	<u> </u>	<u> </u>

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

31.3.19	31.3.18
<u>13</u>	<u>12</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	31.3.18 Unrestricted funds £	31.3.18 Restricted funds £	31.3.18 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	168,810	194,400	363,210
Investment income	42	-	42
Other income	<u>1,840</u>	<u>-</u>	<u>1,840</u>
Total	170,692	194,400	365,092
EXPENDITURE ON			
Charitable activities			
Provision of carers support	139,588	222,983	362,571
Hosted Project - Childrens Inc	<u>-</u>	<u>6,966</u>	<u>6,966</u>
Total	139,588	229,949	369,537
NET INCOME/(EXPENDITURE)	31,104	(35,549)	(4,445)
Transfers between funds	<u>(15,895)</u>	<u>15,895</u>	<u>-</u>
Net movement in funds	15,209	(19,654)	(4,445)
RECONCILIATION OF FUNDS			
Total funds brought forward	42,724	31,331	74,055
TOTAL FUNDS CARRIED FORWARD	<u>57,933</u>	<u>11,677</u>	<u>69,610</u>

Carers of East Lothian

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Other debtors	-	761
Prepayments	<u>935</u>	<u>935</u>
	<u>935</u>	<u>1,696</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Social security and other taxes	6,275	4,473
Other creditors	1,380	30,621
Accrued expenses	<u>498</u>	<u>498</u>
	<u>8,153</u>	<u>35,592</u>

9. ACCRUALS AND DEFERRED INCOME

	31.3.19	31.3.18
	£	£
Accruals and deferred income	<u>26,243</u>	<u>-</u>

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

East Lothian Council - NB Connections	<u>26,243</u>	<u>-</u>
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Carers of East Lothian

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

10. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
Core funds	57,933	59,804	(36,606)	81,131
General Carer Support	-	(29,443)	29,443	-
	57,933	30,361	(7,163)	81,131
Restricted funds				
Grants received for Carers	4,722	782	-	5,504
Short Breaks Carers Support	1,566	(1,873)	307	-
Financial Inclusion Carer Support	3,730	(2,662)	-	1,068
Hospital Link Carer Support	898	(6,023)	5,125	-
Mental Health Carer Support	-	(1,731)	1,731	-
SCVO - Digital Charter	761	(704)	-	57
SCVO - CATS Funds	-	1,676	-	1,676
Hosted Project - NB Connections	-	4,021	-	4,021
	11,677	(6,514)	7,163	12,326
TOTAL FUNDS	<u>69,610</u>	<u>23,847</u>	<u>-</u>	<u>93,457</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funds	203,454	(143,650)	59,804
General Carer Support	18,776	(48,219)	(29,443)
	222,230	(191,869)	30,361
Restricted funds			
Grants received for Carers	8,438	(7,656)	782
Short Breaks Carers Support	44,500	(46,373)	(1,873)
Financial Inclusion Carer Support	43,500	(46,162)	(2,662)
Hospital Link Carer Support	39,999	(46,022)	(6,023)
Mental Health Carer Support	25,262	(26,993)	(1,731)
SCVO - Digital Charter	-	(704)	(704)
SCVO - CATS Funds	6,577	(4,901)	1,676
Hosted Project - NB Connections	4,665	(644)	4,021
	172,941	(179,455)	(6,514)
TOTAL FUNDS	<u>395,171</u>	<u>(371,324)</u>	<u>23,847</u>

Carers of East Lothian

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted Funds				
Core funds	42,724	31,104	(15,895)	57,933
Restricted Funds				
Grants received for Carers	4,181	541	-	4,722
Short Breaks Carers Support	1,931	(365)	-	1,566
Financial Inclusion Carer Support	8,214	(4,484)	-	3,730
Hospital Link Carer Support	4,052	(3,154)	-	898
Mental Health Carer Support	5,987	(6,307)	320	-
General Carer Support	-	(15,575)	15,575	-
Hosted Project - Children's Inc	6,966	(6,966)	-	-
SCVO - Digital Charter	-	761	-	761
	31,331	(35,549)	15,895	11,677
TOTAL FUNDS	<u>74,055</u>	<u>(4,445)</u>	<u>-</u>	<u>69,610</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funds	170,692	(139,588)	31,104
Restricted funds			
Grants received for Carers	8,438	(7,897)	541
Short Breaks Carers Support	44,501	(44,866)	(365)
Financial Inclusion Carer Support	43,500	(47,984)	(4,484)
Hospital Link Carer Support	40,001	(43,155)	(3,154)
Mental Health Carer Support	25,266	(31,573)	(6,307)
General Carer Support	29,651	(45,226)	(15,575)
Hosted Project - Children's Inc	-	(6,966)	(6,966)
SCVO - Digital Charter	3,043	(2,282)	761
	194,400	(229,949)	(35,549)
TOTAL FUNDS	<u>365,092</u>	<u>(369,537)</u>	<u>(4,445)</u>

Carers of East Lothian

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
Core funds	42,724	90,908	(52,501)	81,131
General Carer Support	-	(29,443)	29,443	-
Restricted funds				
Grants received for Carers	4,181	1,323	-	5,504
Short Breaks Carers Support	1,931	(2,238)	307	-
Financial Inclusion Carer Support	8,214	(7,146)	-	1,068
Hospital Link Carer Support	4,052	(9,177)	5,125	-
Mental Health Carer Support	5,987	(8,038)	2,051	-
General Carer Support	-	(15,575)	15,575	-
SCVO - Digital Charter	-	57	-	57
SCVO - CATS Funds	-	1,676	-	1,676
Hosted Project - NB Connections	-	4,021	-	4,021
Hosted Project – Children's Inc	6,966	(6,966)	-	-
	<u>31,331</u>	<u>(42,063)</u>	<u>23,058</u>	<u>12,326</u>
TOTAL FUNDS	<u>74,055</u>	<u>19,402</u>	<u>-</u>	<u>93,457</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core funds	374,146	(283,238)	90,908
General Carer Support	18,776	(48,219)	(29,443)
	<u>392,922</u>	<u>(331,457)</u>	<u>61,465</u>
Restricted funds			
Grants received for Carers	16,876	(15,553)	1,323
Short Breaks Carers Support	89,001	(91,239)	(2,238)
Financial Inclusion Carer Support	87,000	(94,146)	(7,146)
Hospital Link Carer Support	80,000	(89,177)	(9,177)
Mental Health Carer Support	50,528	(58,566)	(8,038)
General Carer Support	29,651	(45,226)	(15,575)
SCVO - Digital Charter	3,043	(2,986)	57
SCVO - CATS Funds	6,577	(4,901)	1,676
Hosted Project - NB Connections	4,665	(644)	4,021
Hosted Project - Children's Inc	-	(6,966)	(6,966)
	<u>367,341</u>	<u>(409,404)</u>	<u>(42,063)</u>
TOTAL FUNDS	<u>760,263</u>	<u>(740,861)</u>	<u>19,402</u>

Carers of East Lothian

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

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 2019.

13. ULTIMATE CONTROLLING PARTY

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

	Provision of carers support 31.3.19	Hosted Project - Lonelines 31.3.19	Total 31.3.19 £	Total 31.3.18 £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	2,396	0	2,396	3,064
Grants	378,880	4,665	383,545	351,708
Grants for carers	8,438	0	8,438	8,438
	<u>389,714</u>	<u>4,665</u>	<u>394,379</u>	<u>363,210</u>
Investment income				
Deposit account interest	176	0	176	42
Other income				
Rent - non-investment property	616	0	616	1,840
	<u>616</u>	<u>0</u>	<u>616</u>	<u>1,840</u>
Total incoming resources	390,506	4,665	395,171	365,092
EXPENDITURE				
Charitable activities				
Wages	267,454	0	267,454	243,486
Other staff costs	13,495	626	14,121	14,980
Property costs	32,207	0	32,207	53,363
Carers group and training	2,037	0	2,037	3,684
Grants to carers	8,006	0	8,006	7,897
Admin and office costs	33,491	0	33,491	28,927
	<u>356,690</u>	<u>626</u>	<u>357,316</u>	<u>352,337</u>
Support costs				
Management				
Wages	10,100	0	10,100	10,100
Governance costs				
Independent Examination	498	0	498	498
Organisational Costs	3,392	18	3,410	6,602
	<u>3,890</u>	<u>18</u>	<u>3,908</u>	<u>7,100</u>
Total resources expended	370,680	644	371,324	369,537
Net income	<u>19,826</u>	<u>4,021</u>	<u>23,847</u>	<u>(4,445)</u>

