

Company registration number: SC366908
Charity registration number: SC027000

Carers of East Lothian

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2013

Douglas & Reaves AIMS Accountants for Business
Chartered Certified Accountants
15 Ancrum Bank
Eskbank
Dalkeith
Midlothian
EH22 3AY

Carers of East Lothian

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Carers of East Lothian
Reference and Administrative Details

Charity name	Carers of East Lothian
Charity registration number	SC027000
Company registration number	SC366908
Principal office	94 High Street Musselburgh East Lothian EH21 7EA
Registered office	94 High Street Musselburgh East Lothian EH21 7EA
Trustees	Margaret McKay, Chairperson Laurelle Edmunds, Vice-Chairperson Ian Walker, Vice-Chairperson (Resigned 10 September 2012) George Brown Jim Goddard Hugh Lynch Darryl Stenabaugh (appointed 28 January 2013) Sue van den Broek, Hon Secretary Gillian Wilson (Appointed 23 July 2012) Terry Denton, Treasurer
Bankers	Royal Bank of Scotland plc Tranent 36 High Street Tranent East Lothian EH33 1HQ
Accountant	Douglas & Reaves AIMS Accountants for Business 15 Ancrum Bank Eskbank Dalkeith Midlothian EH22 3AY

Carers of East Lothian

Trustees' Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31 March 2013.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by the terms of its Memorandum and Articles, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985. The charity was established in October 1996.

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 out funding arrangements, the level of service 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 Service and the PRTC. The trustees are committed to the ongoing monitoring of risk.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity'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".

Carers of East Lothian

Trustees' Report

Significant activities

CoEL provides a range of help for carers. Our services include:

- Information on all aspects of caring
- Advice on how social care systems work (for example, Eligibility Criteria and Carers' Assessments)
- Support to access respite and short breaks
- A confidential 'listening ear' which understands the pressures of being in a caring role
- Help with claiming welfare benefits
- Training courses to help carers manage better in their caring role
- Opportunities to meet other carers in similar situations, for example, peer support groups
- Giving carers a voice in how local services are planned
- Continuing support if a caring role ends

FINANCIAL REVIEW

There was a net decrease in funds during the year of £44,440. This was made up by: an increase in Unrestricted Funds of £22,152 and a decrease of £66,592 in Restricted Funds. £20,099 has been transferred from Unrestricted Funds to Restricted funds.

Reserves policy

CoEL's policy is to build up reserves to a level representing 3 months expenditure in order to guarantee the continuation of its services to carers in the event of any temporary shortfall in funding.

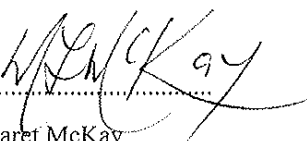
Principal funding sources

Sources of funding are detailed in the accounts.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 21 October 2013 and signed on its behalf by:


.....
Margaret McKay
Trustee

Carers of East Lothian

Scottish Charity no:
Registered in Scotland

SC027000
SC366908 (Limited by Guarantee)

Independent examiner's report to the Trustees of Carers of East Lothian

I report on the accounts of the charity for the year ended 31 March 2013 which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors for the purposes of company law) 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 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 independent examiner's statement

My examination is 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 seeks explanations from the 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 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 comply with Regulation 8 of the 2006 Accounts Regulations, have not been met.



Ken Reaves FCA

Douglas & Reaves
AIMS Accountants for Business
Dundock
15 Ancrum Bank
Eskbank
Midlothian
EH22 3AY

Date: 22/10/13

Carers of East Lothian

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2013

		Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	97,563	335,298	432,861	394,752
Investment income	4	72	-	72	55
Other incoming resources	5	3,000	-	3,000	3,963
Total incoming resources		<u>100,635</u>	<u>335,298</u>	<u>435,933</u>	<u>398,770</u>
Resources expended					
Charitable activities	6	76,531	400,700	477,231	352,210
Governance costs	6	1,952	1,190	3,142	2,008
Total resources expended		<u>78,483</u>	<u>401,890</u>	<u>480,373</u>	<u>354,218</u>
Net (expenditure)/income before transfers		22,152	(66,592)	(44,440)	44,552
Transfers					
Gross transfers between funds		<u>(20,099)</u>	<u>20,099</u>	<u>-</u>	<u>-</u>
Net movements in funds		2,053	(46,493)	(44,440)	44,552
Reconciliation of funds					
Total funds brought forward		41,985	72,794	114,779	70,227
Total funds carried forward		<u>44,038</u>	<u>26,301</u>	<u>70,339</u>	<u>114,779</u>

The notes on pages 7 to 11 form an integral part of these financial statements.

Carers of East Lothian
Balance Sheet as at 31 March 2013

		2013		2012	
	Note	£	£	£	£
Current assets					
Debtors	10	4,333		-	
Cash at bank and in hand		<u>78,858</u>		<u>174,699</u>	
			83,191		174,699
Creditors: Amounts falling due within one year	11		<u>(12,852)</u>		<u>(59,920)</u>
Net current assets			<u>70,339</u>		<u>114,779</u>
Net assets			<u><u>70,339</u></u>		<u><u>114,779</u></u>
The funds of the charity:					
Restricted funds			26,301		72,794
Unrestricted funds					
Unrestricted income funds			<u>44,038</u>		<u>41,985</u>
Total charity funds			<u><u>70,339</u></u>		<u><u>114,779</u></u>

For the financial year ended 31 March 2013, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 21 October 2013 and signed on its behalf by:


 Margaret McKay
 Trustee

Carers of East Lothian

Notes to the Financial Statements for the Year Ended 31 March 2013

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives 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 or purpose.

Further details of each fund are disclosed in note 14.

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 constructive 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 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 cost 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.

Carers of East Lothian

Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Donations and legacies				
Appeals and donations	1,595	-	1,595	10,713
Grants				
Scottish Government Grants	-	20,250	20,250	6,750
Grants - other agencies	94,269	315,048	409,317	373,018
Grants received for Carers	1,699	-	1,699	4,271
	<u>95,968</u>	<u>335,298</u>	<u>431,266</u>	<u>384,039</u>
	<u>97,563</u>	<u>335,298</u>	<u>432,861</u>	<u>394,752</u>

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Scottish Government Grants	-	20,250	20,250	6,750
East Lothian Council	61,033	216,323	277,356	181,374
NHS Lothian	25,262	49,911	75,173	110,853
Charitable Trusts/Fundraising	650	-	650	1,337
Lloyds TSB Foundation	-	5,000	5,000	7,000
Energy People Trust	-	28,564	28,564	25,708
Shared Care Scotland	-	-	-	39,746
Robertson Trust	-	14,500	14,500	7,000
SCVO	6,175	-	6,175	-
PASDA	750	-	750	-
Housecall	-	750	750	-
Carers Trust	399	-	399	-
	<u>94,269</u>	<u>335,298</u>	<u>429,567</u>	<u>379,768</u>

Carers of East Lothian

Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Interest on cash deposits	72	-	72	55

5 Other incoming resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Other income				
Letting of non-investment property in furtherance of the charity's objects	3,000	-	3,000	3,963

6 Total resources expended

	Charitable activities £	Governance £	Total £
Direct costs			
Employment costs	362,589	1,447	364,036
Establishment costs	35,579	-	35,579
Repairs and maintenance	16,493	-	16,493
Office expenses	5,383	-	5,383
Printing, posting and stationery	6,072	-	6,072
Subscriptions and donations	2,631	-	2,631
Sundry and other costs	344	975	1,319
Accountancy fees	720	720	1,440
Legal and professional costs	24,842	-	24,842
	<u>454,653</u>	<u>3,142</u>	<u>457,795</u>
Support costs			
Employment costs	83	-	83
Sundry and other costs	8,436	-	8,436
Grants paid to Carers	1,699	-	1,699
Travel and subsistence	12,360	-	12,360
	<u>22,578</u>	<u>-</u>	<u>22,578</u>
	<u>477,231</u>	<u>3,142</u>	<u>480,373</u>

Carers of East Lothian

Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

8 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2013 £	2012 £
Wages and salaries	<u>340,950</u>	<u>236,864</u>

9 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

10 Debtors

	2013 £	2012 £
Prepayments and accrued income	<u>4,333</u>	<u>-</u>

11 Creditors: Amounts falling due within one year

	2013 £	2012 £
Taxation and social security	6,624	-
Other creditors	500	59,920
Accruals and deferred income	<u>5,728</u>	<u>-</u>
	<u>12,852</u>	<u>59,920</u>

12 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.

Carers of East Lothian

Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

13 Related parties

Controlling entity

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

14 Analysis of funds

	At 1 April 2012	Incoming resources	Resources expended	Transfers	At 31 March 2013
	£	£	£	£	£
General Funds					
Unrestricted income fund	41,985	100,635	(78,483)	(20,099)	44,038
Restricted Funds					
Restricted income fund	72,794	335,298	(401,890)	20,099	26,301
	<u>114,779</u>	<u>435,933</u>	<u>(480,373)</u>	<u>-</u>	<u>70,339</u>

Carers of East Lothian

Statement of financial activities by fund Year Ended 31 March 2013

	Unrestricted income fund 2013	Unrestricted income fund 2012
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	97,563	117,402
Investment income	72	55
Other incoming resources	3,000	3,963
Total incoming resources	<u>100,635</u>	<u>121,420</u>
Resources expended		
Charitable activities	76,531	97,081
Governance costs	1,952	2,008
Total resources expended	<u>78,483</u>	<u>99,089</u>
Net (expenditure)/income before transfers	22,152	22,331
Transfers		
Gross transfers between funds	<u>(20,099)</u>	<u>-</u>
Net movements in funds	2,053	22,331
Reconciliation of funds		
Total funds brought forward	41,985	19,654
Total funds carried forward	<u><u>44,038</u></u>	<u><u>41,985</u></u>

This page does not form part of the statutory financial statements.

Carers of East Lothian

Statement of financial activities by fund Year Ended 31 March 2013

..... continued

	Restricted income fund 2013	Restricted income fund 2012
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	335,298	277,350
Total incoming resources	<u>335,298</u>	<u>277,350</u>
Resources expended		
Charitable activities	400,700	255,129
Governance costs	1,190	-
Total resources expended	<u>401,890</u>	<u>255,129</u>
Net (expenditure)/income before transfers	(66,592)	22,221
Transfers		
Gross transfers between funds	<u>20,099</u>	<u>-</u>
Net movements in funds	(46,493)	22,221
Reconciliation of funds		
Total funds brought forward	<u>72,794</u>	<u>50,573</u>
Total funds carried forward	<u><u>26,301</u></u>	<u><u>72,794</u></u>

This page does not form part of the statutory financial statements.