

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

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2014**  
**for**  
**Carers of East Lothian**

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

**Carers of East Lothian**

**Contents of the Financial Statements  
for the Year Ended 31 March 2014**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 12
Detailed Statement of Financial Activities	13

## **Carers of East Lothian**

### **Report of the Trustees for the Year Ended 31 March 2014**

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 2014. 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

- appointed 7.5.13

Ms L P Edmunds

J Goddard

H Lynch

Mrs M T Mckay

Mrs S L Van Den Broek

Mrs G Wilson

##### **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 2014**

#### **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".

##### **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 two projects which focus mainly on this area of work.

## Carers of East Lothian

### Report of the Trustees for the Year Ended 31 March 2014

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities - continued**

- Respite and breaks from caring  
Our Short Breaks Service supports carers to overcome the barriers to them being able to access breaks 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**

2013-14 has been another busy year for CoEL. While the numbers of new carers contacting us for support was down in 2013-14 compared to the two previous years, the trend remains that increasing numbers of new carers are seeking support. This is welcome and probably reflects a combination of a growing awareness of both the value of CoEL's services and support and of carer issues more generally. The increasing numbers of carers actively supported by CoEL over the years places the organisation under increasing pressure especially as we had to reduce staffing.

The main issues that carers are concerned are varied but also remain broadly consistent year to year. As with previous years, the most common reason carers contact us is about finance or benefits issues. However, this still only accounts for a third of referrals into our service and it remains the case that in the end CoEL will support people with a wide range of issues beyond their initial presenting concerns.

As with previous years, the new carers seeking support from our service come from across the county which is encouraging and indicates that we are effective in spreading our support across the county despite being based in Musselburgh.

In 2013-14 we surveyed carers we were supporting to gain feedback on our services and to measure the outcomes of the support CoEL provides. Carers were asked how they rated CoEL's services against a number of criteria. The results were very positive with 99% of carers rating CoEL as good or very good overall. Typical comments included:

- *I can only say that the service we received was really good*
- *I feel very well supported and have been impressed with the service*

##### **Future Plans**

Our key organisational priorities for the coming year remain:

1. Maintain and Consolidate Support for Carers
2. Review Strategic Plan.
3. Implement Organisational Review.

## **Carers of East Lothian**

### **Report of the Trustees** **for the Year Ended 31 March 2014**

#### **FINANCIAL REVIEW**

##### **Commentary**

Both income and expenditure were lower in 2013-14 than the previous year as restrictions on funding started to bite. In 2012-13 CoEL operated at a deficit of £44,440 and a number of steps were taken to address this over the course of this year. As a result of these, the level of deficit has reduced significantly to £14,891 in 2013-14 and we anticipate modest surplus in 2014-15. While this action has been necessary, it has resulted in reductions in staffing and services which, given continued increases in demands, is unsustainable in the medium term and we hope to be able to work with funders to address this.

Two other concerns we have regarding funding are firstly all our projects funded through restricted income are operating at a deficit as funding has failed to cover a reasonable proportion of overheads and central costs. Again, this is unsustainable in the medium term and something that we are actively pursuing with our funders. Secondly, more than two thirds of our funding is awarded on a year by year basis. While we are grateful for this funding and it has often been re-awarded over a number of years, the uncertainty caused by this arrangement increases costs and undermines effective service delivery.

##### **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.

Due to two successive years of deficits our reserves are now significantly reduced and on 31st March 2014 they were £55,448. This represents just over 1.6 months operating costs. Of these, £42,212 (76%) were unrestricted funds. The Board is committed to taking steps to ensure total reserves are increased while balancing this with the need to protect services for carers. The modest surplus we anticipate for 2014-15 is confirmation that we are moving in this direction.

#### **ON BEHALF OF THE BOARD:**

Mrs M T McKay - Trustee

9 September 2014

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

I report on the accounts for the year ended 31 March 2014 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

9 September 2014

**Carers of East Lothian**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2014**

	Notes	Unrestricted funds £	Restricted funds £	31.3.14 Total funds £	31.3.13 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	110,020	277,493	387,513	432,861
Investment income	3	29	-	29	72
<b>Other incoming resources</b>		<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
<b>Total incoming resources</b>		113,049	277,493	390,542	435,933
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Provision of carers support		77,742	323,505	401,247	476,511
<b>Governance costs</b>		<u>2,133</u>	<u>2,053</u>	<u>4,186</u>	<u>3,862</u>
<b>Total resources expended</b>		<u>79,875</u>	<u>325,558</u>	<u>405,433</u>	<u>480,373</u>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		33,174	(48,065)	(14,891)	(44,440)
<b>Gross transfers between funds</b>	8	<u>(35,004)</u>	<u>35,004</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources</b>		(1,830)	(13,061)	(14,891)	(44,440)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>44,038</u>	<u>26,301</u>	<u>70,339</u>	<u>114,779</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>42,208</u></u>	<u><u>13,240</u></u>	<u><u>55,448</u></u>	<u><u>70,339</u></u>

The notes form part of these financial statements



**Carers of East Lothian****Balance Sheet  
At 31 March 2014**

	Notes	Unrestricted funds £	Restricted funds £	31.3.14 Total funds £	31.3.13 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	4,333	14,500	18,833	4,333
Cash at bank		<u>43,612</u>	<u>3,130</u>	<u>46,742</u>	<u>78,858</u>
		47,945	17,630	65,575	83,191
<b>CREDITORS</b>					
Amounts falling due within one year	7	(5,733)	(4,394)	(10,127)	(12,852)
		<u>42,212</u>	<u>13,236</u>	<u>55,448</u>	<u>70,339</u>
<b>NET CURRENT ASSETS</b>					
		<u>42,212</u>	<u>13,236</u>	<u>55,448</u>	<u>70,339</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>42,212</u>	<u>13,236</u>	<u>55,448</u>	<u>70,339</u>
<b>NET ASSETS</b>					
		<u>42,212</u>	<u>13,236</u>	<u>55,448</u>	<u>70,339</u>
<b>FUNDS</b>					
Unrestricted funds	8			42,212	44,038
Restricted funds				<u>13,236</u>	<u>26,301</u>
<b>TOTAL FUNDS</b>					
				<u>55,448</u>	<u>70,339</u>

The notes form part of these financial statements

**Carers of East Lothian**

**Balance Sheet - continued**

**At 31 March 2014**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2014 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 9 September 2014 and were signed on its behalf by:

Mrs M T Mckay -Trustee

**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 2014

#### 2. VOLUNTARY INCOME

	31.3.14	31.3.13
	£	£
Donations	2,471	1,595
Grants	383,425	429,567
Grants for carers	<u>1,617</u>	<u>1,699</u>
	<u>387,513</u>	<u>432,861</u>

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

	31.3.14	31.3.13
	£	£
Scottish Government	-	20,250
Other Grants	-	8,724
East Lothian Council	197,443	277,356
NHS Lothian	142,919	75,173
Robertson Trust	14,500	14,500
Energy People Trust	28,563	28,564
Lloyds TSB Foundation	<u>-</u>	<u>5,000</u>
	<u>383,425</u>	<u>429,567</u>

#### 3. INVESTMENT INCOME

	31.3.14	31.3.13
	£	£
Deposit account interest	<u>29</u>	<u>72</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2014 nor for the year ended 31 March 2013.

##### **Trustees' expenses**

Expenses were re-imbursed to the trustees for costs incurred attending Trustee meetings amounting to £770 (2013 - £1,447).

#### 5. STAFF COSTS

	31.3.14	31.3.13
	£	£
Wages and salaries	314,125	353,310
Social security costs	<u>15,393</u>	<u>23,169</u>
	<u>329,518</u>	<u>376,479</u>

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

	31.3.14	31.3.13
	<u>14</u>	<u>15</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 2014**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.14	31.3.13
	£	£
Other debtors	<u>18,833</u>	<u>4,333</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.14	31.3.13
	£	£
Taxation and social security	5,859	6,624
Other creditors	<u>4,268</u>	<u>6,228</u>
	<u>10,127</u>	<u>12,852</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.13	Net movement	Transfers	At 31.3.14
	£	in funds	between funds	£
		£	£	
<b>Unrestricted funds</b>				
Core funds	44,038	33,178	(35,004)	42,212
<b>Restricted funds</b>				
Change Fund Projects	8,326	(12,509)	4,183	-
Financial Inclusion Project	3,528	(15,795)	12,267	-
Warmer and Better Off Project	(684)	(8,608)	9,292	-
Hospital Link Carer Support	9,484	(1,884)	-	7,600
Mental Health Carer Support	6,845	(1,209)	-	5,636
General Carer Support	<u>(1,198)</u>	<u>(8,064)</u>	<u>9,262</u>	<u>-</u>
	26,301	(48,069)	35,004	13,236
	<u>70,339</u>	<u>(14,891)</u>	<u>-</u>	<u>55,448</u>

## Carers of East Lothian

### Notes to the Financial Statements - continued for the Year Ended 31 March 2014

#### 8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core funds	113,049	(79,871)	33,178
<b>Restricted funds</b>			
Grants received for Carers	1,617	(1,617)	-
Change Fund Projects	83,897	(96,406)	(12,509)
Financial Inclusion Project	77,001	(92,796)	(15,795)
Warmer and Better Off Project	28,564	(37,172)	(8,608)
Hospital Link Carer Support	20,001	(21,885)	(1,884)
Mental Health Carer Support	29,913	(31,122)	(1,209)
General Carer Support	<u>36,500</u>	<u>(44,564)</u>	<u>(8,064)</u>
	277,493	(325,562)	(48,069)
<b>TOTAL FUNDS</b>	<u>390,542</u>	<u>(405,433)</u>	<u>(14,891)</u>

#### 9. 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.

#### 10. 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 2014**

	31.3.14 £	31.3.13 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	2,471	1,595
Grants	383,425	429,567
Grants for carers	<u>1,617</u>	<u>1,699</u>
	387,513	432,861
<b>Investment income</b>		
Deposit account interest	29	72
<b>Other incoming resources</b>		
Rent of non-investment property	<u>3,000</u>	<u>3,000</u>
<b>Total incoming resources</b>	390,542	435,933
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	305,561	339,420
Staff related expenses	15,393	23,169
Property costs	35,959	35,579
Carers group and training costs	10,192	8,074
Grants to carers	1,617	1,699
Admin and office costs	23,961	30,923
Legal and professional	<u>-</u>	<u>24,842</u>
	392,683	463,706
<b>Governance costs</b>		
Wages	-	1,447
Annual Report	733	1,440
Organisational costs	<u>3,453</u>	<u>975</u>
	4,186	3,862
<b>Support costs</b>		
<b>Management</b>		
Wages	8,564	12,443
Sundries	<u>-</u>	<u>362</u>
	<u>8,564</u>	<u>12,805</u>
<b>Total resources expended</b>	405,433	480,373
<b>Net expenditure</b>	<u><u>(14,891)</u></u>	<u><u>(44,440)</u></u>

This page does not form part of the statutory financial statements