

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

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2016  
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 2016

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## Carers of East Lothian

### Report of the Trustees for the Year Ended 31 March 2016

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 2016. 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 for Smaller Entities (the FRSSSE) (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 report feeling:

- Better informed about issues relevant to 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 accessing Grants  
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  
CoEL provides training and information sessions for carers and organises 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 2016

#### **OBJECTIVES AND ACTIVITIES**

##### **Outcomes Achieved**

We monitoring the outcomes achieved for carers and their satisfaction with our service on an ongoing basis. This shows a continuing high level of satisfaction with the support provided by CoEL and, more importantly, 83% of carers say that our support helps them feel more able to cope and 91% said that they felt they had a better balance between caring and other aspects of their lives. These are the same result as last year which is satisfying given that we have increased the number of people using 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

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 very difficult year financially for CoEL with an 11% reduction in income. Restructuring was necessary to in light of these cuts and the combination of reduced expenditure and some additional income has enabled us to operate at a very modest surplus of £1,598 (<0.5%). While any surplus is positive, continued cuts to funding and services, especially at a time of rising demand, is not a sustainable way to provide support for carers which is at the core of CoEL's mission.

In the medium term we are hopeful that the introduction of the Carers (Scotland) Act 2016 in April 2018, and the implementation funds that will come with this, makes the overall funding picture more positive although this is balance by continued austerity in the public finances. However, there is a risk that in the short term the situation becomes more uncertain as existing funding streams come to an end in anticipation of the Act.

##### **Principal Sources of funding**

Our principal funding come from East Lothian Council and NHS Lothian via a number of different funding streams.

## Carers of East Lothian

### Report of the Trustees for the Year Ended 31 March 2016

#### **FINANCIAL REVIEW**

##### **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.

While our reserves have increased, they have also been skewed towards restricted reserves which now account for 42% of reserves. This leaves only £38,358 as unrestricted reserves which represents only 1.4 months operating costs. This is a very vulnerable position which is compounded by significant uncertainty around our ongoing funding. The Board remains committed to taking steps to ensure unrestricted reserves are increased in the medium term and we anticipate that we will operate at a modest surplus in 2016-17 which is a step in the right direction.

#### **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 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 2016

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

G F Brown	- resigned 31.8.15
Mrs T Denton	- resigned 29.2.16
E A Dunton	- resigned 27.4.15
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	- appointed 29.2.16
Miss R Graham	- appointed 25.1.16
Miss A Campbell	- appointed 29.2.16

**Company Secretary**

A H Tweedy

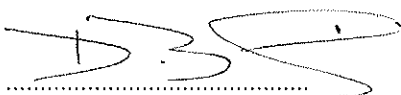
**Independent examiner**

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

Approved by order of the board of trustees on 29/8/16. 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 2016 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*

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

Date: ..... *29/8/16* .....

Carers of East Lothian

Statement of Financial Activities  
for the Year Ended 31 March 2016

		Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	2	113,795	220,788	334,583	372,454
Investment income	3	59	-	59	53
Other income		<u>2,048</u>	<u>-</u>	<u>2,048</u>	<u>2,371</u>
<b>Total</b>		115,902	220,788	336,690	374,878
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Provision of carers support		<u>108,484</u>	<u>226,608</u>	<u>335,092</u>	<u>365,704</u>
<b>NET INCOME/(EXPENDITURE)</b>		7,418	(5,820)	1,598	9,174
Transfers between funds	10	<u>(17,968)</u>	<u>17,968</u>	<u>-</u>	<u>-</u>
Net movement in funds		(10,550)	12,148	1,598	9,174
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>48,908</u>	<u>15,714</u>	<u>64,622</u>	<u>55,448</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>38,358</u>	<u>27,862</u>	<u>66,220</u>	<u>64,622</u>

The notes form part of these financial statements



Carers of East Lothian

Balance Sheet

At 31 March 2016

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	1,481	2,419	3,900	3,900
Cash at bank		<u>45,325</u>	<u>45,909</u>	<u>91,234</u>	<u>97,763</u>
		46,806	48,328	95,134	101,663
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>(3,031)</u>	<u>(9,591)</u>	<u>(12,622)</u>	<u>(8,592)</u>
<b>NET CURRENT ASSETS</b>					
		<u>43,775</u>	<u>38,737</u>	<u>82,512</u>	<u>93,071</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		43,775	38,737	82,512	93,071
ACCRUALS AND DEFERRED INCOME	9	<u>(5,417)</u>	<u>(10,875)</u>	<u>(16,292)</u>	<u>(28,449)</u>
<b>NET ASSETS</b>					
		<u>38,358</u>	<u>27,862</u>	<u>66,220</u>	<u>64,622</u>
<b>FUNDS</b>					
Unrestricted funds	10			38,358	48,908
Restricted funds				<u>27,862</u>	<u>15,714</u>
<b>TOTAL FUNDS</b>					
				<u>66,220</u>	<u>64,622</u>

The notes form part of these financial statements

Carers of East Lothian

Balance Sheet - continued

At 31 March 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

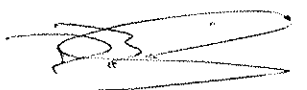
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

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 January 2015).

The financial statements were approved by the Board of Trustees on 29/8/16 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 have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) 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 2016

**2. DONATIONS AND LEGACIES**

	31.3.16	31.3.15
	£	£
Donations	901	1,291
Grants	314,781	363,371
Grants for carers	<u>18,901</u>	<u>7,792</u>
	<u>334,583</u>	<u>372,454</u>

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

	31.3.16	31.3.15
	£	£
Other Grants	1,098	4,838
East Lothian Council	132,129	140,504
NHS Lothian	177,929	203,529
Robertson Trust	<u>3,625</u>	<u>14,500</u>
	<u>314,781</u>	<u>363,371</u>

**3. INVESTMENT INCOME**

	31.3.16	31.3.15
	£	£
Deposit account interest	<u>59</u>	<u>53</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

**Trustees' expenses**

Expenses were re-imbursed to the trustees for costs incurred attending Trustee meetings amounting to £261 (2015 - £293).

**5. STAFF COSTS**

	31.3.16	31.3.15
	£	£
Wages and salaries	249,481	272,272
Social security costs	<u>10,904</u>	<u>12,323</u>
	<u>260,385</u>	<u>284,595</u>

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

	31.3.16	31.3.15
	<u>11</u>	<u>12</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 2016

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	125,763	246,691	372,454
Investment income	53	-	53
Other income	<u>2,371</u>	<u>-</u>	<u>2,371</u>
<b>Total</b>	<b>128,187</b>	<b>246,691</b>	<b>374,878</b>
<b>EXPENDITURE ON</b>			
Charitable activities			
Provision of carers support	<u>84,759</u>	<u>280,945</u>	<u>365,704</u>
<b>Total</b>	<b>84,759</b>	<b>280,945</b>	<b>365,704</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>43,428</b>	<b>(34,254)</b>	<b>9,174</b>
Transfers between funds	<u>(37,817)</u>	<u>37,817</u>	<u>-</u>
Net movement in funds	5,611	3,563	9,174
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>42,212</u>	<u>13,236</u>	<u>55,448</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>47,823</u></b>	<b><u>16,799</u></b>	<b><u>64,622</u></b>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16	31.3.15
	£	£
Other debtors	<u>3,900</u>	<u>3,900</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16	31.3.15
	£	£
Taxation and social security	4,230	5,454
Other creditors	<u>8,392</u>	<u>3,138</u>
	<u>12,622</u>	<u>8,592</u>

Carers of East Lothian

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016

9. ACCRUALS AND DEFERRED INCOME

	31.3.16	31.3.15
	£	£
Accruals and deferred income	<u>16,292</u>	<u>28,449</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	-
NHS Lothian	5,417	-
FELF	-	19,250
Grants for Carers	-	9,199
	<u>16,292</u>	<u>28,449</u>

10. MOVEMENT IN FUNDS

	At 1.4.15 £	Net movement in funds £	Transfers between funds £	At 31.3.16 £
<b>Unrestricted funds</b>				
Core funds	48,908	7,418	(17,968)	38,358
<b>Restricted funds</b>				
Grants received for Carers	-	8,531	-	8,531
Breaks from Caring Project	787	(898)	111	-
Financial Inclusion Project	-	6,599	-	6,599
Hospital Link Carer Support	6,829	(824)	-	6,005
Mental Health Carer Support	8,098	(1,371)	-	6,727
General Carer Support	-	(17,857)	17,857	-
	<u>15,714</u>	<u>(5,820)</u>	<u>17,968</u>	<u>27,862</u>
<b>TOTAL FUNDS</b>	<u>64,622</u>	<u>1,598</u>	<u>-</u>	<u>66,220</u>

Carers of East Lothian

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016

**10. 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	115,902	(108,484)	7,418
<b>Restricted funds</b>			
Grants received for Carers	18,901	(10,370)	8,531
Breaks from Caring Project	45,598	(46,496)	(898)
Financial Inclusion Project	68,625	(62,026)	6,599
Hospital Link Carer Support	40,000	(40,824)	(824)
Mental Health Carer Support	25,262	(26,633)	(1,371)
General Carer Support	22,402	(40,259)	(17,857)
	<u>220,788</u>	<u>(226,608)</u>	<u>(5,820)</u>
<b>TOTAL FUNDS</b>	<u>336,690</u>	<u>(335,092)</u>	<u>1,598</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 2016.

**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 2016

	31.3.16	31.3.15
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	901	1,291
Grants	314,781	363,371
Grants for carers	<u>18,901</u>	<u>7,792</u>
	334,583	372,454
<b>Investment income</b>		
Deposit account interest	59	53
<b>Other income</b>		
Rent - non-investment property	<u>2,048</u>	<u>2,371</u>
<b>Total incoming resources</b>	336,690	374,878
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	239,481	263,191
Staff related expenses	10,904	12,323
Property costs	31,577	34,447
Carers group and training	2,499	8,314
Grants to carers	10,370	7,792
Admin and office costs	<u>28,415</u>	<u>27,658</u>
	323,246	353,725
<b>Support costs</b>		
<b>Management</b>		
Wages	10,000	9,081
<b>Governance costs</b>		
Annual Report	498	498
Organisational Costs	<u>1,348</u>	<u>2,400</u>
	<u>1,846</u>	<u>2,898</u>
<b>Total resources expended</b>	335,092	365,704
<b>Net income</b>	<u><u>1,598</u></u>	<u><u>9,174</u></u>

This page does not form part of the statutory financial statements