

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

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Carers of East Lothian**

A G Greig  
1 Millar Grove  
Hamilton  
ML3 9BF

**Carers of East Lothian**

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**for the Year Ended 31 March 2023**

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**Carers of East Lothian****Report of the Trustees  
for the Year Ended 31 March 2023**

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 2023. 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 2019).

**OBJECTIVES AND ACTIVITIES****Objectives and aims**

Carers of East Lothian's mission statement is to "support all adults in a caring situation in East Lothian to get information and services to help their individual caring role, enhance their own wellbeing and strengthen their collective voice to improve services". We focus on seeking to ensure that carers are and have:

- Better informed about issues relevant to their caring role
- Improved confidence in managing their caring role
- Improved confidence that they influence the shaping of support for the person/people they care for and for themselves
- Improved physical, mental and emotional wellbeing
- Improved confidence about their financial circumstances
- Involved in the development of plans, strategies and services for the people they care for and for carers in general
- That their care, knowledge and commitment is valued and respected by others

**Significant activities**

Carers of East Lothian 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 on a one to one basis to provide them with support. This is a personalised service which includes information on all aspects of caring, including support to navigate social care systems, help with applying for Powers of Attorney, and a confidential 'listening ear' which understands the pressures of being in a caring role.

**Help with accessing welfare benefits and other grants and financial support**

Assistance with financial and welfare benefits issues, including our Benefits Enquiry Phoneline. Addressing these concerns helps reduce stress on carers and enables them to continue to care.

**Counselling Service**

Our specialist counselling service offers carers the chance to explore and express the thoughts and feeling they have around their caring role, to support them to feel better able to cope.

**Respite and breaks from caring**

We support carers to overcome the barriers to them accessing breaks from caring. We are also funded through both Shared Care Scotland and East Lothian Council to provide small grants to carers to enable them to take a break from caring through our Breaks from Caring Fund.

**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, including our new online support group.

**Carer Panel and Strengthening Carers' Collective Voice**

We work closely with East Lothian Health and Social Care Partnership (ELHSCP) and others to ensure that carers' needs and concerns influence policy development and lead to improved local services and structures. As part of this approach, we support a group of carers and former carers to come together on a monthly basis to discuss relevant issues and solutions.

## **Carers of East Lothian**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Outputs and Outcomes Achieved**

In 2022/23 we provided direct support to 1,558 individual carers, including 589 carers who were referred to us for the first time. By the end of the year we were in contact with over 6,000 carers in total.

We supported carers, and the people they care for, to claim over £1,000,000 in annualized welfare benefits, working with just under 600 carers on benefits issues along with over 1,800 carers accessing our specialist benefits helpline. Through our ongoing contract to provide Adult Carer Services across East Lothian we continued to build our Volunteer-supported services, including our new Befriending Service for carers, and developed our approach to training for local professionals on carers' issues and rights. We also re-introduced a dedicated Men Who Care worker, to support male carers in both a group and one-to-one setting, recognising the specific needs of this particular demographic of carers.

We accessed significant additional funding from the Scottish Government, via Shared Care Scotland, allowing us to completely re-develop our local breaks from caring scheme; Time for Me. With additional funding to employ a Building Better Breaks Development Worker, as well as to support more direct grants for carers, we were able to support more carers, through a more person-centred, and efficient, grants process. We were delighted to again receive additional local funds, from East Lothian Health & Social Carer Partnership, to top up our local scheme so even more carers could benefit from a Time for Me grant.

We were grateful to continue to receive additional funding from East Lothian Health & Social Care Partnership for our Financial Insecurity Fund, offering small grants to carers facing financial crisis.

We continued to work on improving quality assurance, this year gaining 'Exemplary' Carer Positive Employer status, the highest possible level. We continued to work in line with our 2022 - 2025 Strategy, particularly developing plans around building our approach to Communications in the future, as well as identifying opportunities to diversify our income.

Carers continue to report very high satisfaction rates with our service. 87% of carers agreed that our support increased their confidence in their caring role, 91% reported feeling better able to cope, and 87% said they felt they had a better balance following our support. The Board remains very satisfied that both the quality of our support and its effectiveness is being maintained despite increasing demands on our services, and will continue to monitor this.

##### **Future Plans**

Over the coming year, we will work in line with our 2022 - 2025 Strategy to deliver our key priorities and outcomes.

We will recruit a Communications & Engagement Coordinator to drive forward our ambitions in these areas and to continue to re-develop our website to create a more user-friendly site with greater opportunities for peer support and engagement.

We will work to achieve the Excellence for Carers Award with the Carers Trust, demonstrating our commitment to delivery high quality services for carers.

#### **STRATEGIC REPORT**

##### **Financial review**

Carers of East Lothian's saw an increase in total income in 2022/23. Expenditure increased significantly as a result of spend of reserves brought forward for the previous year, therefore there has been an overall reduction in reserves at the year end.

##### **Principal funding sources**

Our principal funding comes from East Lothian Council through our contract to deliver Adult Carer Services across East Lothian. This contract was awarded on an initial two year basis, running to July 2023, with the possibility of up to two, one year extensions before a new tender process is required. Increasingly the strategic direction of funding for carer support is being influenced via directions from the Integrated Joint Board of the ELHSCP as well as national approaches to support for carers, including increased funding from the Scottish Government delivered through Shared Care Scotland.

## **Carers of East Lothian**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **STRATEGIC REPORT**

##### **Financial review**

##### **Reserves policy**

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

Our total unrestricted reserves have increased over the year and we now hold £140,625 in unrestricted reserves at the end of 2022/23, which represents approx. 2.5 months operating costs. While this is a clear improvement on previous years, our reserves remain below target and we will continue to work to diversify and increase our income streams in the coming year.

#### **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**

Carers of East Lothian is a member of the Coalition of Carers in Scotland, the Scottish Carers Centres Network, Carers Scotland and Shared Care Scotland. Carers of East Lothian has core Service Level Agreements with East Lothian Council, NHS Lothian, and East Lothian Health and Social Care Partnership which set 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**

East Lothian Community Hospital  
Alderston Road  
Haddington  
East Lothian  
EH41 3PF

##### **Trustees**

J Buckley (resigned 28.11.22)  
J Conway  
J Poole  
S Steven  
T Michie

**Carers of East Lothian**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

J Wade

**Auditors**

A G Greig  
1 Millar Grove  
Hamilton  
ML3 9BF

**Bankers**

Clydesdale Bank plc  
140 High Street  
Musselburgh  
East Lothian  
EH21 7DZ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Carers of East Lothian for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

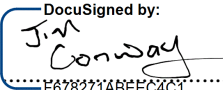
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, A G Greig, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22/12/2023 and signed on the board's behalf by:

DocuSigned by:  
  
F678271ABEEC4C1...  
J Conway - Trustee

## **Report of the Independent Auditors to the Trustees and Members of Carers of East Lothian**

### **Opinion**

We have audited the financial statements of Carers of East Lothian (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.



**Report of the Independent Auditors to the Trustees and Members of  
Carers of East Lothian**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

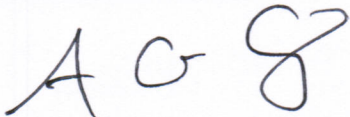
**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alan Greig (Senior Statutory Auditor)

for and on behalf of A G Greig

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

1 Millar Grove

Hamilton

ML3 9BF

Date: 22/12/2023



**Carers of East Lothian****Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

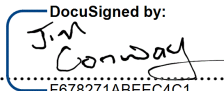
	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>476,729</u>	<u>143,865</u>	<u>620,594</u>	<u>583,835</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Provision of carers support		609,425	45,427	654,852	519,909
Hosted Project - NB Connections		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,336</u>
<b>Total</b>		<u>609,425</u>	<u>45,427</u>	<u>654,852</u>	<u>523,245</u>
<b>NET INCOME/(EXPENDITURE)</b>		(132,696)	98,438	(34,258)	60,590
<b>Transfers between funds</b>	11	<u>196,070</u>	<u>(196,070)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		63,374	(97,632)	(34,258)	60,590
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>77,251</u>	<u>127,150</u>	<u>204,401</u>	<u>143,811</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>140,625</u></u>	<u><u>29,518</u></u>	<u><u>170,143</u></u>	<u><u>204,401</u></u>

The notes form part of these financial statements

**Carers of East Lothian****Balance Sheet**  
**31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	3,850	-	3,850	-
Cash at bank		<u>149,927</u>	<u>33,575</u>	<u>183,502</u>	<u>245,559</u>
		153,777	33,575	187,352	245,559
<b>CREDITORS</b>					
Amounts falling due within one year	10	(13,152)	(4,057)	(17,209)	(41,158)
		<u>140,625</u>	<u>29,518</u>	<u>170,143</u>	<u>204,401</u>
<b>NET CURRENT ASSETS</b>					
		<u>140,625</u>	<u>29,518</u>	<u>170,143</u>	<u>204,401</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>140,625</u>	<u>29,518</u>	<u>170,143</u>	<u>204,401</u>
<b>NET ASSETS</b>					
		<u>140,625</u>	<u>29,518</u>	<u>170,143</u>	<u>204,401</u>
<b>FUNDS</b>	11				
Unrestricted funds				140,625	77,251
Restricted funds				<u>29,518</u>	<u>127,150</u>
<b>TOTAL FUNDS</b>				<u>170,143</u>	<u>204,401</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
 22/12/2023 ..... and were signed on its behalf by:

DocuSigned by:  
  
 F678271ABEEC4C1...  
 J Conway - Trustee

**Carers of East Lothian****Cash Flow Statement**  
**for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(62,057)</u>	<u>75,357</u>
Net cash (used in)/provided by operating activities		<u>(62,057)</u>	<u>75,357</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(62,057)	75,357
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>245,559</u>	<u>170,202</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>183,502</u>	<u>245,559</u>

The notes form part of these financial statements

**Carers of East Lothian****Notes to the Cash Flow Statement**  
**for the Year Ended 31 March 2023****1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.23 £	31.3.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(34,258)	60,590
Adjustments for:		
Increase in debtors	(3,850)	-
(Decrease)/increase in creditors	<u>(23,949)</u>	<u>14,767</u>
Net cash (used in)/provided by operations	<u>(62,057)</u>	<u>75,357</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	<u>245,559</u>	<u>(62,057)</u>	<u>183,502</u>
	<u>245,559</u>	<u>(62,057)</u>	<u>183,502</u>
Total	<u>245,559</u>	<u>(62,057)</u>	<u>183,502</u>

**Carers of East Lothian****Notes to the Financial Statements**  
**for the Year Ended 31 March 2023****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 2019)', 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.

Fixed assets that are grant funded are fully expenses in the year of purchase and allocated against the restricted grant.

Non funded assets costing in excess of £1,000 are capitalised and depreciated in accordance with the expected useful life of the asset.

**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.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023****2. DONATIONS AND LEGACIES**

	31.3.23	31.3.22
	£	£
Donations	13,301	2,430
Grants	514,924	478,283
Grants for carers	<u>92,369</u>	<u>103,122</u>
	<u>620,594</u>	<u>583,835</u>

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

	31.3.23	31.3.22
	£	£
Scottish Government	7,079	-
Other Grants	-	2,157
East Lothian Council	493,908	376,943
NHS Carers Act	-	72,245
Shared Care Scotland	4,537	16,829
SCVO	9,400	-
Peoples Postcode Lottery	<u>-</u>	<u>10,109</u>
	<u>514,924</u>	<u>478,283</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Provision of carers support	<u>628,236</u>	<u>26,616</u>	<u>654,852</u>

**4. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Provision of carers support	<u>14,600</u>	<u>12,016</u>	<u>26,616</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
The auditing of accounts of any associate of the charity	<u>5,100</u>	<u>6,000</u>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023****6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

Expenses were re-imbursed to the trustees for costs incurred attending Trustee meetings amounting to £17 (2022- Nil).

**7. STAFF COSTS**

	31.3.23	31.3.22
	£	£
Wages and salaries	402,296	341,886
Social security costs	29,674	22,962
Other pension costs	<u>19,667</u>	<u>14,325</u>
	<u>451,637</u>	<u>379,173</u>

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

	<u>31.3.23</u>	<u>31.3.22</u>
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No employees received emoluments in excess of £60,000.

15 FTE staff members during the 2023 period. (15 - 2022)

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>169,796</u>	<u>414,039</u>	<u>583,835</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Provision of carers support	130,539	389,370	519,909
Hosted Project - NB Connections	<u>-</u>	<u>3,336</u>	<u>3,336</u>
<b>Total</b>	<u>130,539</u>	<u>392,706</u>	<u>523,245</u>
<b>NET INCOME</b>	39,257	21,333	60,590
<b>Transfers between funds</b>	<u>(40,564)</u>	<u>40,564</u>	<u>-</u>
<b>Net movement in funds</b>	(1,307)	61,897	60,590
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>78,559</u>	<u>65,252</u>	<u>143,811</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>77,252</u>	<u>127,149</u>	<u>204,401</u>



**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023****9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Prepayments	<u>3,850</u>	<u>-</u>

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

	31.3.23	31.3.22
	£	£
Social security and other taxes	7,378	7,263
Other creditors	3,181	27,245
Accrued expenses	<u>6,650</u>	<u>6,650</u>
	<u>17,209</u>	<u>41,158</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
Core funds	77,251	284,710	(221,336)	140,625
Winter funding	-	(18,027)	18,027	-
Breaks for carers	-	(40,218)	40,218	-
Counselling service	-	(32,693)	32,693	-
Peer engagement	-	(23,645)	23,645	-
Hospital link carer support	-	(7,443)	7,443	-
Mental health	-	(55,871)	55,871	-
Parent carer project	-	(52,897)	52,897	-
Time for me	-	(76,328)	76,328	-
Volunteer training	-	(50,386)	50,386	-
Welfare right	-	(59,898)	59,898	-
	<u>77,251</u>	<u>(132,696)</u>	<u>196,070</u>	<u>140,625</u>
<b>Restricted funds</b>				
Grants received for Carers	29,235	92,366	(121,601)	-
Short Breaks Carers Support	1,019	(225)	(794)	-
Change Fund - Short Break	1,387	-	(1,387)	-
Hospital Link Carer Support	41,455	-	(41,455)	-
Counselling service	13,732	-	(13,732)	-
Parent Carer Project	3,438	-	(3,438)	-
Project Work	9,991	-	-	9,991
PPT	171	(171)	-	-
Winter recovery	26,722	-	(26,722)	-
Fif Grant	-	4,684	-	4,684
Scot Spirit Holiday Voucher Scheme	-	(7,020)	7,020	-
Time for Me	-	(6,039)	6,039	-
Men Who Care	-	2,650	-	2,650
Website development	-	9,400	-	9,400
Office furniture	-	2,793	-	2,793
	<u>127,150</u>	<u>98,438</u>	<u>(196,070)</u>	<u>29,518</u>
<b>TOTAL FUNDS</b>	<u>204,401</u>	<u>(34,258)</u>	<u>-</u>	<u>170,143</u>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023****11. 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	476,729	(192,019)	284,710
Winter funding	-	(18,027)	(18,027)
Breaks for carers	-	(40,218)	(40,218)
Counselling service	1	(32,694)	(32,693)
Peer engagement	-	(23,645)	(23,645)
Hospital link carer support	(1)	(7,442)	(7,443)
Mental health	-	(55,871)	(55,871)
Parent carer project	1	(52,898)	(52,897)
Time for me	(1)	(76,327)	(76,328)
Volunteer training	-	(50,386)	(50,386)
Welfare right	-	(59,898)	(59,898)
	476,729	(609,425)	(132,696)
<b>Restricted funds</b>			
Grants received for Carers	92,366	-	92,366
Short Breaks Carers Support	4,537	(4,762)	(225)
PPT	-	(171)	(171)
Fif Grant	15,000	(10,316)	4,684
Scot Spirit Holiday Voucher Scheme	-	(7,020)	(7,020)
Time for Me	10,000	(16,039)	(6,039)
Men Who Care	2,690	(40)	2,650
Website development	9,400	-	9,400
Office furniture	9,872	(7,079)	2,793
	143,865	(45,427)	98,438
<b>TOTAL FUNDS</b>	<u>620,594</u>	<u>(654,852)</u>	<u>(34,258)</u>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023****11. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
Core funds	78,559	39,256	(40,564)	77,251
<b>Restricted funds</b>				
Grants received for Carers	2,896	26,339	-	29,235
Short Breaks Carers Support	3,935	(2,916)	-	1,019
Change Fund - Short Break	-	1,387	-	1,387
Welfare Rights Carer Support	2,123	(17,005)	14,882	-
Hospital Link Carer Support	18,694	22,761	-	41,455
Mental Health Carer Support	-	(10,314)	10,314	-
SCVO - Digital Charter	57	(57)	-	-
SCVO - CATS Funds	5,486	(5,486)	-	-
Hosted Project - NB Connections	3,337	(3,337)	-	-
Counselling service	13,259	473	-	13,732
Parent Carer Project	5,686	(2,248)	-	3,438
Project Work	7,895	2,096	-	9,991
PPT	1,884	(1,713)	-	171
Winter recovery	-	26,722	-	26,722
Peer Engagement	-	(2,567)	2,567	-
Scot Spirit Holiday Voucher Scheme	-	(5,661)	5,661	-
Volunteer Programme	-	(7,140)	7,140	-
	<u>65,252</u>	<u>21,334</u>	<u>40,564</u>	<u>127,150</u>
<b>TOTAL FUNDS</b>	<u>143,811</u>	<u>60,590</u>	<u>-</u>	<u>204,401</u>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023****11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core funds	169,796	(130,540)	39,256
<b>Restricted funds</b>			
Grants received for Carers	53,567	(27,228)	26,339
Short Breaks Carers Support	49,594	(52,510)	(2,916)
Change Fund - Short Break	6,360	(4,973)	1,387
Welfare Rights Carer Support	49,251	(66,256)	(17,005)
Hospital Link Carer Support	38,415	(15,654)	22,761
Mental Health Carer Support	26,643	(36,957)	(10,314)
SCVO - Digital Charter	-	(57)	(57)
SCVO - CATS Funds	-	(5,486)	(5,486)
Hosted Project - NB Connections	(1)	(3,336)	(3,337)
Counselling service	23,630	(23,157)	473
Parent Carer Project	43,104	(45,352)	(2,248)
Project Work	2,156	(60)	2,096
PPT	10,109	(11,822)	(1,713)
Winter recovery	47,494	(20,772)	26,722
Peer Engagement	30,440	(33,007)	(2,567)
Scot Spirit Holiday Voucher Scheme	4,812	(10,473)	(5,661)
Volunteer Programme	28,465	(35,605)	(7,140)
	<u>414,039</u>	<u>(392,705)</u>	<u>21,334</u>
<b>TOTAL FUNDS</b>	<u>583,835</u>	<u>(523,245)</u>	<u>60,590</u>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023****11. MOVEMENT IN FUNDS - continued**

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
Core funds	78,559	323,966	(261,900)	140,625
Winter funding	-	(18,027)	18,027	-
Breaks for carers	-	(40,218)	40,218	-
Counselling service	-	(32,693)	32,693	-
Peer engagement	-	(23,645)	23,645	-
Hospital link carer support	-	(7,443)	7,443	-
Mental health	-	(55,871)	55,871	-
Parent carer project	-	(52,897)	52,897	-
Time for me	-	(76,328)	76,328	-
Volunteer training	-	(50,386)	50,386	-
Welfare right	-	(59,898)	59,898	-
	78,559	(93,440)	155,506	140,625
<b>Restricted funds</b>				
Grants received for Carers	2,896	118,705	(121,601)	-
Short Breaks Carers Support	3,935	(3,141)	(794)	-
Change Fund - Short Break	-	1,387	(1,387)	-
Welfare Rights Carer Support	2,123	(17,005)	14,882	-
Hospital Link Carer Support	18,694	22,761	(41,455)	-
Mental Health Carer Support	-	(10,314)	10,314	-
SCVO - Digital Charter	57	(57)	-	-
SCVO - CATS Funds	5,486	(5,486)	-	-
Hosted Project - NB Connections	3,337	(3,337)	-	-
Counselling service	13,259	473	(13,732)	-
Parent Carer Project	5,686	(2,248)	(3,438)	-
Project Work	7,895	2,096	-	9,991
PPT	1,884	(1,884)	-	-
Winter recovery	-	26,722	(26,722)	-
Peer Engagement	-	(2,567)	2,567	-
Fif Grant	-	4,684	-	4,684
Scot Spirit Holiday Voucher Scheme	-	(12,681)	12,681	-
Time for Me	-	(6,039)	6,039	-
Volunteer Programme	-	(7,140)	7,140	-
Men Who Care	-	2,650	-	2,650
Website development	-	9,400	-	9,400
Office furniture	-	2,793	-	2,793
	65,252	119,772	(155,506)	29,518
<b>TOTAL FUNDS</b>	<u>143,811</u>	<u>26,332</u>	<u>-</u>	<u>170,143</u>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023****11. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
Core funds	646,525	(322,559)	323,966
Winter funding	-	(18,027)	(18,027)
Breaks for carers	-	(40,218)	(40,218)
Counselling service	1	(32,694)	(32,693)
Peer engagement	-	(23,645)	(23,645)
Hospital link carer support	(1)	(7,442)	(7,443)
Mental health	-	(55,871)	(55,871)
Parent carer project	1	(52,898)	(52,897)
Time for me	(1)	(76,327)	(76,328)
Volunteer training	-	(50,386)	(50,386)
Welfare right	-	(59,898)	(59,898)
	646,525	(739,965)	(93,440)
<b>Restricted funds</b>			
Grants received for Carers	145,933	(27,228)	118,705
Short Breaks Carers Support	54,131	(57,272)	(3,141)
Change Fund - Short Break	6,360	(4,973)	1,387
Welfare Rights Carer Support	49,251	(66,256)	(17,005)
Hospital Link Carer Support	38,415	(15,654)	22,761
Mental Health Carer Support	26,643	(36,957)	(10,314)
SCVO - Digital Charter	-	(57)	(57)
SCVO - CATS Funds	-	(5,486)	(5,486)
Hosted Project - NB Connections	(1)	(3,336)	(3,337)
Counselling service	23,630	(23,157)	473
Parent Carer Project	43,104	(45,352)	(2,248)
Project Work	2,156	(60)	2,096
PPT	10,109	(11,993)	(1,884)
Winter recovery	47,494	(20,772)	26,722
Peer Engagement	30,440	(33,007)	(2,567)
Fif Grant	15,000	(10,316)	4,684
Scot Spirit Holiday Voucher Scheme	4,812	(17,493)	(12,681)
Time for Me	10,000	(16,039)	(6,039)
Volunteer Programme	28,465	(35,605)	(7,140)
Men Who Care	2,690	(40)	2,650
Website development	9,400	-	9,400
Office furniture	9,872	(7,079)	2,793
	557,904	(438,132)	119,772
<b>TOTAL FUNDS</b>	<b>1,204,429</b>	<b>(1,178,097)</b>	<b>26,332</b>

**Transfers between funds**

The principal grant funding is received under a Service Level Agreement to deliver certain outcomes and Key performance indicator. The organisation has the discretion of how these fund are best spend to meet these deliverables. As such the core projects are now consider unrestricted and any reserves brought forward have been transferred to these new reserve classifications.

**Carers of East Lothian**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**12. 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.

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**14. ULTIMATE CONTROLLING PARTY**

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