

**MECOPP (Minority Ethnic Carers of People Project)
(Limited by Guarantee)**

ANNUAL REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2017



**MECOPP (Minority Ethnic Carers of People Project)
formerly MECOPP - Minority Ethnic Carers of Older People Project**

ANNUAL REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2017

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**MECOPP (Minority Ethnic Carers of People Project)
formerly MECOPP - Minority Ethnic Carers of Older People Project**

ANNUAL REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2017

Reference & Administrative Information

Board of Directors

The following were Directors of the company and trustees of the charity during the year:

A A Din
A Lal (resigned 27 April 2016)
K Singh (Chair)
A L Munro
F Hansraj
I Pandya
J Halley

Executive Staff

S Munday - Chief Executive

Bankers

Bank of Scotland
6 Picardy Place
Edinburgh
EH1 3JT

Independent Auditor

Chiene + Tait LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Registered Office

Maritime House
8 The Shore
Edinburgh
EH6 6QN

Company Number

SC202715

Scottish Charity Number

SC029700

**MECOPP (Minority Ethnic Carers of People Project)
formerly MECOPP - Minority Ethnic Carers of Older People Project**

ANNUAL REPORT of the DIRECTORS

For the year ended 31 March 2017

The Directors are pleased to present their report and the financial statements for the year ended 31 March 2017.

Objectives and Activities

The objects for which the MECOPP is established are to benefit black and minority ethnic carers and carers within other marginalised communities caring for an individual or individuals who require such care because of age, infirmity, ill-health or other condition of need, in the area of Edinburgh, the Lothians and elsewhere and in particular to advance the education, increase health and welfare and relieve the poverty, distress and sickness of such carers.

Operational and strategic aims and objectives are set out in the organisation's three year Business Plan. The performance of the organisation against its objectives is measured through annual targets, agreed by the Board and with funders and contained in the annual work plan.

MECOPP provides the following services: a multi-lingual advice and information service; advocacy and casework support; education and training opportunities; social, recreational, therapeutic and healthy living activities; individual support; domiciliary homecare; and, personal development opportunities. MECOPP also provides input into policy, service, and staff development for partner organisations.

Achievements and Performance

In this period, MECOPP has worked hard to ensure its ongoing financial sustainability and is pleased to report that the organisation has successfully secured additional funding from a range of sources.

The funding secured in the previous year from the Baring Foundation has been supplemented by a two year grant from the Life Changes Trust to add capacity to the legal rights project. The post-holder will provide support to people with dementia and their carers experiencing difficulties with self-directed support. We anticipate that this aspect of the project will become operational in 2017/18.

Three year continuation funding from the Scottish Government to secure the post of Project Manager for the Gypsy/Traveller Carers Project was also awarded. This will take effect from 1 April 2017 – 31 March 2020. The project continues to be supported by NHS Lothian and Perth and Kinross Council. The project also continued to provide a variety of short break opportunities with funding from the 'Creative Breaks' Fund administered by Shared Care Scotland. Due to the success of this work, MECOPP will also submit an application for continuation funding to continue to deliver opportunities in the coming financial year.

As of 1 April 2016, continuation funding from the Scottish Government supported our on-going focus on self-directed support. In addition to supporting the incumbent postholder, the grant enabled MECOPP to provide a pilot brokerage service. In the first year of operation, the pilot scheme exceeded its targets within the first six months of operation.

Additional Scottish Government funding for 3 years (in principle) was also secured to support the position of Chief Executive. A key achievement in this period was to successfully work with the Scottish Parliament to ensure that the needs of carers with protected characteristics were included on the face of the Carers (Scotland) Act 2016.

MECOPP continues to be in receipt of a number of grants from the City of Edinburgh Council, West Lothian Council and NHS Lothian, the latter being dispersed through the respective health and social care partnerships. In this period, in excess of 350 carers from the South Asian and Chinese communities have been supported through this funding. The organisation has also established a successful partnership with Leith Citizen's Advice Bureau to increase its capacity to deliver income maximisation for carers and the cared for person. The Chinese Health Inequalities Project has had a very successful first year establishing 3 community gardening groups and a regular walking group. Project participants report significant improvements in health literacy, community connectedness and positive lifestyle changes.

**MECOPP (Minority Ethnic Carers of People Project)
formerly MECOPP - Minority Ethnic Carers of Older People Project**

ANNUAL REPORT of the DIRECTORS (continued)

For the year ended 31 March 2017

Achievements and Performance (continued)

Based on the success of the preceding Heritage Lottery Fund grant, a successful application was submitted to develop a new project exploring and documenting food heritage. This project will begin in the next financial year.

MECOPP successfully delivered the second year of the 'Jeevan' Project aimed at supporting South Asian people with dementia and their carers. To date, the project has supported 44 people to access a range of services and has secured an additional £78,051 for beneficiaries through its income maximisation work. The project also successfully piloted a residential short break for carers of people with dementia which was evaluated extremely positively by participants. This project is jointly funded by the Robertson Trust and the Scottish Government.

Our domiciliary care at home service was again inspected by the Care Inspectorate and received grades of 4 (good) and 5 (very good) on the two themes inspected. Going forward into the next year, the service will concentrate on further developing its quality assurance processes and service user involvement to maintain the highest levels of satisfaction.

Further details of our activities are contained in our separate Annual Report.

Financial Review

There was a net decrease in funds of £6,421 (2016: decrease £43,533) over the year comprising an increase of £11,157 (2016: decrease £46,436) in restricted funds and a decrease of £17,578 (2016: increase of £2,903) in unrestricted funds. Analysis between restricted and unrestricted funds is shown in the statement of financial activities on page 9 and further details of each fund are shown in note 12 on page 18. Detailed analyses of grants received and resources expended during the year are shown in notes 4 to 8 on pages 14 to 16.

There has been a decrease in both income and expenditure this year. Income has decreased by £35K (5%) while expenditure has decreased by £72k (11%).

Grants of £84,021 (2016: £51,087), relating to the following year, have been deferred, as shown in note 4.

Reserves policy

The free reserves of the charity are represented by the balance on the general fund. The aim is to maintain these reserves at a level representing at least three months of unrestricted and fixed overhead expenditure as a contingency against any break in funding. The present balance of £104,140 has achieved this target. In addition to these unrestricted reserves, restricted reserves of £48,761 were held at the year end.

Plans for Future Periods

Ensuring the financial sustainability of the organisation will continue to be a priority for the Directors and Chief Executive. Much of the new income secured to date will be in place for the next 2 – 3 years providing a degree of surety but this will need to be supplemented by other forms of income. The care at home service has the potential to increase its income generation capabilities and the feasibility of this will be explored.

Where project funding is due to end as of 31 March 2017, applications for continuation funding will be developed and submitted.

MECOPP will continue to be vigilant regarding costs but anticipates a reduction in annual running costs due to the relocation of its offices from Leith Walk to The Shore.

**MECOPP (Minority Ethnic Carers of People Project)
formerly MECOPP - Minority Ethnic Carers of Older People Project**

ANNUAL REPORT of the DIRECTORS (continued)

For the year ended 31 March 2017

Structure, Governance and Management

MECOPP (Minority Ethnic Carers of People Project) is incorporated as a company limited by guarantee and is a registered Scottish charity. The company changed its name on 11 May 2016 from MECOPP - Minority Ethnic Carers of Older People Project. The liability of members is limited to ten pence each. The company is governed by the terms of its Memorandum and Articles of Association.

Directors are appointed to the Board from the members of the organisation at the Annual General Meeting (AGM). The members of the Board are also the trustees of the charity and are referred to as the "Management Committee" in the company's Articles. The Board also has the power to co-opt additional Directors. Officers are elected at the first Board meeting following the AGM.

There is an induction programme for each newly appointed Director. Additional training needs are identified through a training audit and the requisite training provided. Additionally, individual staff members, on a rotational basis, present an overview and update of their work at Board meetings.

Day to day decision making is devolved to the Chief Executive by the Board. In exercising authority and decision making powers, the Chief Executive is required to abide by the policies and procedures of the organisation and these stipulate when the prior approval of the Board is required in any matter. The Chief Executive reports to the Directors at Board meetings every 6 – 8 weeks.

Further reference and administrative information is shown on page 2, including those who served as Directors during the year.

Key Management Personnel

The Directors, the CEO, the two Senior Managers (Gypsy/Traveller and Care at Home) and the Finance Officer are considered to be the Key Management Personnel. The directors are not remunerated for their services and the remuneration of the other key management personnel is set with reference to sector benchmarks and budget constraints.

Risk management

The Directors have reviewed the major risks affecting the charity. The key risks facing the charity are those connected with security of funding streams and the related impact on service provision, and those connected with succession planning at Board level. The charity has ongoing negotiations with existing funders and makes applications to other bodies as required to secure income streams. It is undertaking various strategies to recruit new members to the Board. The Directors consider that appropriate procedures are in place in order to mitigate the identified risks.

Statement of Directors' responsibilities

The Directors (who are also trustees of MECOPP for the purposes of charity law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors 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 these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any 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 charity will continue in operation.

**MECOPP (Minority Ethnic Carers of People Project)
formerly MECOPP - Minority Ethnic Carers of Older People Project**

ANNUAL REPORT of the DIRECTORS (continued)

For the year ended 31 March 2017

Statement of Directors' responsibilities (continued)

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 Directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

A resolution will be proposed that Chiene +Tait LLP be re-appointed as auditor to the company for the ensuing year.

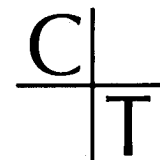
Small Company Provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

BY ORDER OF THE BOARD

Signed: Kulwinder Singh
Director: HRS KULWINDER SINGH

Date: 13/12/2017



MECOPP (Minority Ethnic Carers of People Project)
formerly MECOPP - Minority Ethnic Carers of Older People Project

We have audited the financial statements of MECOPP (Minority Ethnic Carers of People Project) for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. 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) including FRS 102 "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland".

This report is made exclusively 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 Directors, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and its Directors those matters we are required to state to them in an auditor's 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, the charitable company's members as a body and its Directors as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and auditor

As explained more fully in the Statement of Directors' Responsibilities set out on pages 5 and 6, the Directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/apb/scope/private.cfm.

Opinion on financial statements

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 2017, 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 (as amended).

Opinion on other matters prescribed by the Companies Act 2006

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

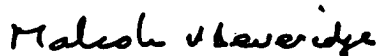
- the information given in the Annual Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Annual Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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) require us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records 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 Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Annual Report of the Directors and take advantage of the small companies exemption from requirement to prepare a strategic report.

A handwritten signature in black ink that reads 'Malcolm Beveridge'.

Malcolm Beveridge BA CA (Senior Statutory Auditor)
For and on behalf of
Chiene + Tait LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

19 Dec 2017

Chiene + Tait LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**MECOPP (Minority Ethnic Carers of People Project)
formerly MECOPP - Minority Ethnic Carers of Older People Project**

STATEMENT of FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)

For the year ended 31 March 2017

	Note	Un- Restricted Funds £	Restricted Funds £	Total 2017 £	Un- Restricted Funds £	Restricted Funds £	Total 2016 £
Income from:							
Donations		51	-	51	-	5	5
Charitable activities	3	152,502	438,271	590,773	155,562	467,783	623,345
Other trading activities		8,630	6,683	15,313	10,897	6,828	17,725
Total income		<u>161,183</u>	<u>444,954</u>	<u>606,137</u>	<u>166,459</u>	<u>474,616</u>	<u>641,075</u>
Expenditure on:							
Charitable activities	6	178,761	433,797	612,558	163,556	521,052	684,608
Total expenditure		<u>178,761</u>	<u>433,797</u>	<u>612,558</u>	<u>163,556</u>	<u>521,052</u>	<u>684,608</u>
Net income/(expenditure)		(17,578)	11,157	(6,421)	2,903	(46,436)	(43,533)
Gross transfers between funds	12	-	-	-	-	-	-
Net movement in funds		(17,578)	11,157	(6,421)	2,903	(46,436)	(43,533)
Funds brought forward		<u>121,718</u>	<u>37,604</u>	<u>159,322</u>	<u>118,815</u>	<u>84,040</u>	<u>202,855</u>
Funds carried forward	12	<u>104,140</u>	<u>48,761</u>	<u>152,901</u>	<u>121,718</u>	<u>37,604</u>	<u>159,322</u>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

**MECOPP (Minority Ethnic Carers of People Project)
formerly MECOPP - Minority Ethnic Carers of Older People Project**

BALANCE SHEET

As at 31 March 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	9	-	-
		-----	-----
Current assets			
Debtors	10	23,127	75,419
Cash at bank and in hand		245,562	171,650
		-----	-----
		268,689	247,069
Creditors: amounts falling due within one year	11	115,788	87,747
		-----	-----
Net current assets		152,901	159,322
		-----	-----
Total net assets		152,901	159,322
		=====	=====
Funds			
Unrestricted funds	12	104,140	121,718
Restricted income funds	12	48,761	37,604
		-----	-----
Total funds		152,901	159,322
		=====	=====

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 13/12/ 2017.

Signed: Kulwinder Singh

Director: Mrs KULWINDER SINGH

Company number: SC202715

The notes on pages 12 to 19 form part of these financial statements.

**MECOPP (Minority Ethnic Carers of People Project)
formerly MECOPP - Minority Ethnic Carers of Older People Project**

STATEMENT OF CASHFLOWS

For the year ended 31 March 2017

	Notes	2017 £	2016 £
Cash flow provided by/(used in) operating activities:			
Net cash provided by/(used in) operating activities	16	73,912	(53,541)
		-----	-----
Change in cash and cash equivalents in the reporting period		73,912	(53,541)
Cash and cash equivalents at the beginning of the year		171,650	225,191
		-----	-----
Cash and cash equivalents at the end of the year		245,562	171,650
		=====	=====
Analysis of cash and cash equivalents			
Cash at bank		245,417	171,594
Petty cash		145	56
		-----	-----
		245,562	171,650
		=====	=====

The notes on pages 12 to 19 form part of these financial statements.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2017

1. Company information

MECOPP (Minority Ethnic Carers of People Project) is a private company limited by guarantee incorporated and domiciled in Scotland with registered company number SC202715. The registered office is Maritime House, 8 The Shore, Edinburgh, EH6 6QN. The financial statements have been presented in Pounds Sterling as this is the functional and presentational currency of the charitable company.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and applicable company and charity law.

MECOPP is a Public Benefit Entity (PBE) as defined in FRS 102.

Going concern

The financial statements have been prepared on a going concern basis. The Directors have assessed the charity's ability to continue as a going concern and the uncertainties associated with this matter as set out in note 15. The Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Income

Income is recognised when the charity has entitlement to the income, it is probable that the income will be received and where it can be measured reliably.

Annual grants are therefore recognised in the period to which the grant relates and any annual grants received in advance are included as deferred grants in creditors. Income from other grants and donations is recognised on confirmation that it is receivable provided any conditions for use of the grant have been fulfilled. Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Other trading income, which is primarily subletting of office space, is recognised in the period to which it relates.

Expenditure

All expenditure and liabilities, including redundancy payments, are accounted for on the accruals basis and recognised when there is a legal or constructive obligation, where the amount can be reliably measured and where it is probable that the amount will be settled.

As far as possible costs are attributed directly to the various categories of charitable activity. Staff costs are allocated on the basis of time spent on each activity by employees and other overheads according to estimated usage.

Governance costs are a component of support costs and are those costs associated with constitutional and statutory requirements and strategic management such as the preparation and examination of the annual accounts, legal advice and costs related to meetings of the Directors and members.

**MECOPP (Minority Ethnic Carers of People Project)
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NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2017

2. Accounting Policies (continued)

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives at the following rates:

Office equipment and furniture - 33 1/3% per annum & 25% per annum

Assets costing less than £2,000 are not capitalised in the balance sheet.

Financial instruments (financial assets and financial liabilities)

The charity has only basic financial assets and liabilities comprising income debtors, cash at bank and creditors for operating costs. These assets and liabilities are initially recorded at cost and subsequently at the amounts expected to be received or paid.

Taxation

The company is a recognised charitable body and is exempt from corporation tax on its charitable activities. It is not registered for VAT and expenditure includes VAT where appropriate.

Pensions

The company participates in a defined contribution personal pension scheme. Contributions are charged to expenditure as they become payable under the rules of the scheme.

Funds

Unrestricted general funds can be used in accordance with any of the charitable objects of the charity at the discretion of the Directors.

Restricted income funds can only be used for particular, restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular, restricted purposes.

Further explanation of the nature and purpose of each fund is set out in note 12 to the financial statements.

Areas of significant judgement and uncertainty

In applying the above accounting policies, the Directors have exercised their judgement but the most significant area of uncertainty is in relation to future income streams as discussed in note 15.

3. Income from charitable activities	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Grants (note 4)	-	438,271	438,271	464,558
Care at Home Service fees (including Block contract – note 5)	152,502	-	152,502	158,787
	-----	-----	-----	-----
	152,502	438,271	590,773	623,345
	=====	=====	=====	=====

**MECOPP (Minority Ethnic Carers of People Project)
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NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2017

4. Grants receivable	2017	2016
	£	£
Restricted		
<i>Carer support & training:</i>		
Scottish Government - <i>self-directed support</i>	49,867	23,085
NHS Lothian - <i>Edinburgh CHP</i>	14,200	14,200
NHS Lothian - <i>West Lothian CHP</i>	8,000	12,780
NHS Lothian - <i>West Lothian BME</i>	4,200	-
Baring generic lawyer for SDS	50,000	-
Change Fund - <i>EVOG Hospital Discharge</i>	-	20,000
Dementia	40,000	40,000
Heritage Lottery/Oral History	19,889	23,100
West of Scotland Regional Equality Council	1,000	1,000
Creative Breaks	(419)	23,488
Digital Challenge	9,940	-
CEC Health Inequalities	22,500	-
Luminate project	900	-
CEC Health & Social Care Grant	20,722	-
	<hr/> 240,799	<hr/> 157,653
<i>Climate Change</i>	<hr/> -	<hr/> 59,375
<i>Gypsy Traveller project:</i>		
Scottish Government - <i>RRRI funding</i>	90,000	90,470
Scottish Government - <i>Carers Unit</i>	-	15,000
NHS Lothian - <i>Carers project/ Mental health programme</i>	15,300	15,051
Perth & Kinross Council - <i>Gypsy Traveller</i>	23,672	22,396
Scottish Government - <i>self-directed support</i>	-	34,695
Creative Breaks	23,000	27,038
Other Gypsy Traveller	500	1,105
	<hr/> 152,472	<hr/> 205,755
<i>Business/Services development</i>		
Scottish Government - <i>section 10 core funding</i>	45,000	45,000
	<hr/> 438,271	<hr/> 467,783
Total restricted grants	<hr/> <hr/>	<hr/> <hr/>
Unrestricted grants		
Care at Home Training grant (clawback in 2016)	-	(3,225)
	<hr/> -	<hr/> (3,225)
Total unrestricted grants	<hr/> <hr/>	<hr/> <hr/>
Total grants receivable	<hr/> 438,271	<hr/> 464,558
	<hr/> <hr/>	<hr/> <hr/>

**MECOPP (Minority Ethnic Carers of People Project)
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NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2017

4. Grants receivable (continued)	2017 £	2016 £
Deferred grants (restricted):		
Carer Support and training - Digital Challenge	-	8,420
- Alzheimer Scotland	-	470
- Dementia	25,000	25,000
- Heritage lottery fund	15,911	-
- Life changes trust	26,138	-
- Block care at home	752	-
Gypsy Traveller Project - Perth & Kinross Council - <i>Gypsy Traveller</i>	448	1,425
- Shared Care - <i>Creative Breaks</i>	15,772	15,772
	=====	=====
Total (note 11)	84,021	51,087
	=====	=====

Deferred grants have been received in advance for future periods or projects starting in the future.

5. Block contract	2017 £	2016 £
City of Edinburgh Council	-	18,840
	=====	=====

6. Expenditure	Staff costs £	Direct costs £	Support costs £	Total 2017 £	Total 2016 £
Restricted					
Carer support and training	173,709	19,937	24,815	218,461	196,249
Climate Change	-	-	-	-	59,575
Gypsy traveller project	136,812	24,920	8,604	170,336	220,228
Business/services development	40,181	-	4,819	45,000	45,000
	=====	=====	=====	=====	=====
	350,702	44,857	38,238	433,797	521,052
	=====	=====	=====	=====	=====
Unrestricted					
Care at home etc	123,090	3,942	51,729	178,761	163,556
	=====	=====	=====	=====	=====
Total expenditure	473,792	48,799	89,967	612,558	684,608
	=====	=====	=====	=====	=====

MECOPP (Minority Ethnic Carers of People Project)
formerly MECOPP - Minority Ethnic Carers of Older People Project

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2017

6. Expenditure (continued)	Staff costs £	Direct costs £	Support costs £	Total 2017 £	Total 2016 £
Analysis of above expenditure:					
Payroll related costs (note 7)	423,660	-	-	423,660	480,252
<i>Other staffing costs:</i>					
Staff travel and training	31,409	-	-	31,409	33,734
Freelance staff	18,723	-	-	18,723	21,146
Direct operating costs:					
Carer support and training	-	38,121	-	38,121	32,359
Volunteer costs	-	110	-	110	1,563
Support materials	-	9,783	-	9,783	15,817
Events and training	-	785	-	785	17,681
Support and governance costs:					
Rent and property costs	-	-	46,855	46,855	42,058
Office running costs	-	-	29,685	29,685	21,476
Depreciation	-	-	-	-	393
Governance costs (including auditor's remuneration – note 8)	-	-	13,427	13,427	18,129
Total resources expended	473,792	48,799	89,967	612,558	684,608
	=====	=====	=====	=====	=====

7. Staff costs	2017 £	2016 £
Salaries	386,333	436,733
Social security costs	18,062	26,357
Pension costs	12,257	12,330
Recruitment	1,945	4,832
Redundancy	5,063	-
	423,660	480,252
	=====	=====

The average number of persons employed by the Charity during the year was 30 (2016: 36).

Key Management Personnel are the Directors, the Chief Executive, the two Senior Managers (Gypsy/Traveller and Care at Home) and the Finance Officer. The Directors are not remunerated nor were they reimbursed for any expenses during the year (2016: Nil). The total remuneration (including pension contributions and employer's national insurance) of other key management personnel in the year was £135,827 (2016: £121,912 – including pension contributions and excluding employer's national insurance). No employee earned more than £60,000 per annum.

Redundancy payments of £5,063 (2016: £nil) were made in the year on termination of employment. £nil (2016: £nil) was outstanding at the year end.

8. Auditor's remuneration	2017 £	2016 £
For audit fee	4,674	4,620
For accounts preparation	1,320	1,800
	5,994	6,420
	=====	=====

**MECOPP (Minority Ethnic Carers of People Project)
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NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2017

	Office Equipment and Furniture £
9. Tangible fixed assets	
Cost	
At 1 April 2016	36,562
Disposals	(9,460)

At 31 March 2017	27,102
	=====
Depreciation	
At 1 April 2016	36,562
Charge for year	-
On disposals	(9,460)

At 31 March 2017	27,102

Net book value	
At 31 March 2017	-
	=====
At 31 March 2016	-
	=====

10. Debtors	2017 £	2016 £
Trade debtors	20,253	60,504
Prepayments and other debtors	2,874	14,915
	-----	-----
	23,127	75,419
	=====	=====

11. Creditors: amounts falling due within one year	2017 £	2016 £
Trade creditors	4,876	6,966
Tax and social security	9,005	8,893
Deferred income (note 4)	84,021	51,087
Other creditors and accruals	17,886	20,801
	-----	-----
	115,788	87,747
	=====	=====

Lease commitment:

At 31 March 2017, the charitable company had total minimum lease commitments as set out below:

	2017 £	2016 £
Lease payments due		
Within 1 year	19,897	24,000
Within 2 to 5 years	69,193	34,000
More than 5 years	1,210	-
	-----	-----
	90,300	58,000
	=====	=====

Lease expenses in the year totalled £19,882 (2016: £25,096).

MECOPP (Minority Ethnic Carers of People Project)
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NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2017

12. Movement on funds	Note	At	Movement in Resources			At
		1 April 2016 £	Incoming £	Outgoing £	Transfers £	31 March 2017 £
Restricted funds:						
Carer support and training	(a)	24,447	241,892	(218,462)	-	47,877
Gypsy traveller project	(b)	13,157	158,062	(170,335)	-	884
Business/Service development	(c)	-	45,000	(45,000)	-	-
Total restricted		37,604	444,954	(433,797)	-	48,761
Unrestricted funds						
General fund		121,718	161,183	(178,761)	-	104,140
Total unrestricted		121,718	161,183	(178,761)	-	104,140
Total funds		159,322	606,137	(612,558)	-	152,901

(a) Carer Support and Training Funds are received from a number of sources (see note 4) including:

Grants received from West Lothian Council and West Lothian CHCP to provide targeted services to BME carers in this area.

Funding from Edinburgh CHP is to provide additional hours of advocacy and casework support within Edinburgh.

MECOPP also received 2 year's continuation funding from the Scottish Government self-directed support (SDS) monies to continue to raise awareness and support South Asian communities to access SDS.

(b) The Gypsy/Traveller carers' project is funded through the Scottish Government Race, Religion and Refugee Integration Fund. Its aim is to identify and support informal carers within this community. Additional funding from Perth and Kinross Council and NHS Lothian under the overall project 'umbrella' is to support dedicated work in Perth and Kinross and to address mental health within the Gypsy/Traveller community respectively.

(c) The Scottish Government Section 10 funding meets the salary and associated on costs for the post of Chief Executive. In addition to the postholder's core duties, the funding enables MECOPP to support the development of policy and practice across Scotland to enable the statutory sector to work more effectively with BME carers.

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2017

13. Analysis of net assets between funds	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted funds	-	104,140	104,140
Restricted funds	-	48,761	48,761
	-----	-----	-----
	-	152,901	152,901
	=====	=====	=====

14. Related party transactions

MECOPP provides services to users as described in note 6. Two of the directors of MECOPP have family members who use the services provided by MECOPP. All such income and expenditure is on a commercial basis and charges in the year amounted to £14,377 (2016: £9,102). There were no outstanding sums due in respect of this income at the year end.

15. Going concern

The success the organisation has had in securing alternative sources of funding to replace the loss of the joint contract has, to a large extent, mitigated fears of loss of continuity of service. This, in addition to a range of cost cutting measures, which have had a beneficial impact on the ongoing financial sustainability of the organisation leads the Directors to regard the going concern basis of the preparation of the financial statements as appropriate.

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2017 £	2016 £
Net movement in funds	(6,421)	(43,533)
Add back depreciation charge	-	393
Decrease/(increase) in debtors	52,292	(33,891)
Increase/(decrease) in creditors	28,041	23,490
	-----	-----
Net cash provided by/(used in) operating activities	73,912	(53,541)
	=====	=====