

REGISTERED COMPANY NUMBER: SC228876
REGISTERED CHARITY NUMBER: SC032902

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2011
FOR
EAST LOTHIAN YOUNG CARERS**

SATURDAY



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SCT

24/12/2011

#972

COMPANIES HOUSE

Macfarlane Gray Limited
Chartered Accountants
Macfarlane Gray House
Castlecraig Business Park
Springbank Road
Stirling
Stirlingshire
FK7 7WT

EAST LOTHIAN YOUNG CARERS

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FOR THE YEAR ENDED 31 MARCH 2011**

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EAST LOTHIAN YOUNG CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2011

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 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC228876

Registered Charity number
SC032902

Registered office
Suite M1
Cockenzie Business Park
Edinburgh Road
Cockenzie
EH21 7PQ

Trustees
Lady J C Tweedie
M L Stubbs
K M Turnbull
D Cairns
J Dunn
J Otter

- resigned 1/1/2011

Company Secretary

Independent Examiner
Macfarlane Gray Limited
Chartered Accountants
Macfarlane Gray House
Castle Craig Business Park
Springbank Road
Stirling
Stirlingshire
FK7 7WT

Bankers
Royal Bank of Scotland
36 High Street
Tranent
Edinburgh
EH33 1HQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 7th March 2002. The company was constituted under a Memorandum of Association which established its objects and powers and is regulated by its Articles of Association. In the event of the company being wound up the members would be required to contribute an amount not exceeding £1.

EAST LoTHIAN YOUNG CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2011

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Articles of Association any person or corporate body or institution who desires to be admitted to the membership of the company must sign and deliver to the company an application for admission. This application will be considered by the council at the appropriate meeting. A member shall cease to be so either by written notice lodged at the office or if he/she is removed from membership by a resolution of the council passed by a majority of three-fourths of the votes cast upon such resolution at a meeting specially convened to consider such resolution.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's primary objects and principal activities are those of relieving the poverty and distress, increasing the health and welfare, and advancing the education of young people with caring responsibilities in East Lothian.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2010-2011 East Lothian Young Carers worked hard to reach and support young carers throughout East Lothian. Our young carers clubs continued to be a very popular resource with young carers, their families and referring agencies. During the year we supported over 60 young carers and their families through our young carers clubs and family support service. The clubs provide young carers with respite, fun, the time and space to develop friendships with other young carers and the opportunity to discuss with staff any problems they may be having. Young carers often attend the clubs for a number of years.

The high number of young carers requiring support together with our HIF funding ending in March 2011 meant that securing additional funding for the organisation was a priority during the year and a significant achievement for the year was the securing of additional funding from East Lothian Council. We also were successful in a bid to the Short Breaks Fund. This funding will allow us to support additional young carers and their families in 2011-2012.

It is important to ELYC that we work closely with our partners in Health and Social Work to ensure young carers are identified and offered support as early as possible. During the year we supported a local social work team to run a young carers group for children caring for a sibling. The group was held at ELYC's office and benefited from being able to access ELYC's resources and support from ELYC staff.

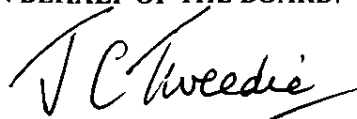
During the year ELYC continued to press for young carers to be recognised in policy and planning within East Lothian. Through petitioning by ELYC and support from local Councillors Young Carers issues are now being recognised in East Lothian Councils carers planning.

In 2011-2012 ELYC hopes to extend our respite service to young carers and ensure our service provision reflects the needs of young carers and their families. We will also continue to campaign for young carers issues to be fully integrated into planning in Childrens Services, Community Care Services and Health Services in East Lothian.

FINANCIAL REVIEW

During the year the charity recorded a net increase in funds of £40,109.

ON BEHALF OF THE BOARD:



Lady J C Tweedie - Trustee

14 December 2011

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST LoTHIAN YOUNG CARERS

I report on the accounts for the year ended 31 March 2011 set out on pages four to ten.

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.

Denise Lafferty

Denise Lafferty BA(Hons) CA
Macfarlane Gray Limited
Chartered Accountants
Macfarlane Gray House
Castlecraig Business Park
Springbank Road
Stirling
Stirlingshire
FK7 7WT

14 December 2011

EAST LOTHIAN YOUNG CARERS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2011**

		2011 Unrestricted funds £	2010 Total funds £
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	162,339	99,599
Activities for generating funds	3	1,735	2,105
Investment income	4	8	12
Total incoming resources		164,082	101,716
 RESOURCES EXPENDED			
Costs of generating funds			
Fundraising trading: cost of goods sold and other costs		169	(56)
Charitable activities			
Charitable Activities		122,311	131,934
Governance costs		993	749
Other resources expended		-	12
Total resources expended		123,473	132,639
 NET INCOMING/(OUTGOING) RESOURCES		40,609	(30,923)
 RECONCILIATION OF FUNDS			
Total funds brought forward		7,034	37,957
 TOTAL FUNDS CARRIED FORWARD		47,643	7,034

The notes form part of these financial statements

EAST LOTHIAN YOUNG CARERS

BALANCE SHEET AT 31 MARCH 2011

		2011 Unrestricted funds £	2010 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	273	234
CURRENT ASSETS			
Debtors	9	29,787	-
Cash at bank and in hand		38,053	43,688
		<u>67,840</u>	<u>43,688</u>
CREDITORS			
Amounts falling due within one year	10	(20,470)	(36,888)
NET CURRENT ASSETS		<u>47,370</u>	<u>6,800</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>47,643</u>	<u>7,034</u>
NET ASSETS		<u>47,643</u>	<u>7,034</u>
FUNDS	11		
Unrestricted funds		47,643	7,034
TOTAL FUNDS		<u>47,643</u>	<u>7,034</u>

The notes form part of these financial statements

EAST LOTHIAN YOUNG CARERS

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2011**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2011.

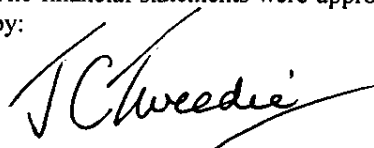
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2011 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 14 December 2011 and were signed on its behalf by:



Lady J C Tweedie -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2011

1. ACCOUNTING POLICIES

Accounting convention

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

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted 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 included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

EAST LOTHIAN YOUNG CARERS

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2011**

2. VOLUNTARY INCOME

	2011	2010
	£	£
Donations	3,499	943
Grants	158,833	98,656
Other income	7	-
	<u>162,339</u>	<u>99,599</u>

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

	2011	2010
	£	£
Lothian Health	65,637	42,325
Carers Information Strategy	11,194	10,697
Drug and Alcohol Action Team	24,164	31,318
Lloyds TSB	57,838	14,316
	<u>158,833</u>	<u>98,656</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2011	2010
	£	£
Fundraising events	<u>1,735</u>	<u>2,105</u>

4. INVESTMENT INCOME

	2011	2010
	£	£
Deposit account interest	<u>8</u>	<u>12</u>

5. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2011	2010
	£	£
Depreciation - owned assets	368	417
Hire of plant and machinery	<u>9,358</u>	<u>14,923</u>

EAST LOTHIAN YOUNG CARERS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2011

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2011 nor for the year ended 31 March 2010.

Trustees' Expenses

	2011 £	2010 £
Trustees' expenses	-	12

There were no trustees' expenses paid for the year ended 31 March 2011.

7. STAFF COSTS

	2011 £	2010 £
Wages and salaries	77,339	85,630

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2010	3,917	-	3,917
Additions	-	407	407
At 31 March 2011	3,917	407	4,324
DEPRECIATION			
At 1 April 2010	3,683	-	3,683
Charge for year	234	134	368
At 31 March 2011	3,917	134	4,051
NET BOOK VALUE			
At 31 March 2011	-	273	273
At 31 March 2010	234	-	234

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2011 £	2010 £
Trade debtors	29,787	-

EAST LoTHIAN YOUNG CARERS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2011

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2011 £	2010 £
Taxation and social security	-	1,943
Other creditors	20,470	34,945
	<u>20,470</u>	<u>36,888</u>

11. MOVEMENT IN FUNDS

	At 1/4/10 £	Net movement in funds £	At 31/3/11 £
Unrestricted funds			
General fund	28,424	4,454	32,878
Lothian Health	(15,921)	21,813	5,892
Drug and Alcohol Action Team	7,401	11,602	19,003
Carers Information Strategy	(12,870)	2,740	(10,130)
	<u>7,034</u>	<u>40,609</u>	<u>47,643</u>
TOTAL FUNDS	<u>7,034</u>	<u>40,609</u>	<u>47,643</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,250	(796)	4,454
Lothian Health	65,636	(43,823)	21,813
Drug and Alcohol Action Team	82,002	(70,400)	11,602
Carers Information Strategy	11,194	(8,454)	2,740
	<u>164,082</u>	<u>(123,473)</u>	<u>40,609</u>
TOTAL FUNDS	<u>164,082</u>	<u>(123,473)</u>	<u>40,609</u>

EAST LoTHIAN YOUNG CARERS**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2011**

	2011 £	2010 £
INCOMING RESOURCES		
Voluntary income		
Donations	3,499	943
Grants	158,833	98,656
Other income	7	-
	<u>162,339</u>	<u>99,599</u>
Activities for generating funds		
Fundraising events	1,735	2,105
Investment income		
Deposit account interest	8	12
	<u>164,082</u>	<u>101,716</u>
Total incoming resources		
	164,082	101,716
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Fundraising expenses	169	(56)
Charitable activities		
Wages	77,339	85,630
Rent and office costs	9,358	14,923
Insurance	643	559
Telephone	2,777	2,570
Postage and stationery	1,490	2,034
Sundries	2,122	1,955
Travel	2,746	2,064
Equipment	581	58
Youth club costs	24,589	21,674
Training	16	50
Bank charges	282	-
Fixtures and fittings	234	417
Computer equipment	134	-
	<u>122,311</u>	<u>131,934</u>
Governance costs		
Accountancy	993	749
Other resources expended		
Trustees' expenses	-	12
	<u>123,473</u>	<u>132,639</u>
Total resources expended		
	123,473	132,639

This page does not form part of the statutory financial statements

EAST LoTHIAN YOUNG CARERS

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2011**

	2011	2010
	£	£
Net income/(expenditure)	<u>40,609</u>	<u>(30,923)</u>

This page does not form part of the statutory financial statements