

REGISTERED COMPANY NUMBER: SC228876  
REGISTERED CHARITY NUMBER: SC032902

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2013  
FOR  
EAST LoTHIAN YOUNG CARERS**

TUESDAY



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24/12/2013

#450

COMPANIES HOUSE

Macfarlane Gray  
part of French Duncan LLP  
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 2013**

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## **EAST LoTHIAN YOUNG CARERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2013**

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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 2013. 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 14  
Cockenzie Business Park  
Edinburgh Road  
Cockenzie  
EH32 0XL

**Trustees**  
Lady J C Tweedie  
K M Turnbull

**Company Secretary**

**Independent examiner**  
Macfarlane Gray  
part of French Duncan LLP  
Chartered Accountants  
Macfarlane Gray House  
Castlecraig 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 2013**

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#### **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 2012-2013 East Lothian Young Carers provided support and respite to over a hundred young carers and their families. The service was available across East Lothian. ELYC provided young carers and their families with family support, individual time and regular respite through our young carers clubs. Help for families involved accessing benefits and grants, help with housing problems, assistance to access services, help with attendance at meetings and appointments and emotional support.

Our young carers clubs continued to be popular with young carers. The majority of referrals to the clubs cite social isolation as a problem facing young carers. The clubs provide young carers with a safe nurturing space where they can enjoy some respite from their caring role and have fun. At the clubs they have the time and space to develop friendships with other young carers and the opportunity to discuss with staff any problems they may be having. During their time at the clubs the emphasis is on having fun. At the same time young carers are supported to become more confident, improve their social skills and improve their self-esteem. The support provided by East Lothian Young Carers is not time limited and young carers often attend the clubs for years. We feel that it is important for young carers, who often are living with uncertainty, to have something that they can rely on with people they feel they can trust and talk to.

In 2012-13 we were very pleased to be awarded a grant through the Short Breaks Fund. The grant allowed us to continue to provide respite to young carers through summer holiday activities and also provided funding to allow us to offer Family Short Breaks. The Family Short Breaks allowed us to provide funding to young carers to allow them enjoy an activity or holiday with their family. We know how important it is to many young carers to spend time with their family as a child not a young carer. Young carers want to do the same sort of things as their peers and have happy family memories to look back on. The Family Short Break grants allowed families to go out and enjoy some time as a family. The Breaks were very popular with young carers and their families and we hope to be able to offer them again next year.

During the year we were able to expand our clubroom facilities. We now have two large adjoining rooms in which to hold our young carers activities. The additional space has been welcomed by young carers and has allowed us to increase the range of activities we offer.

Over the coming year we plan to continue develop and expand the service we provide to young carers.

#### **FINANCIAL REVIEW**

During the year the charity recorded a net decrease in funds of £1,071.

**EAST LOTHIAN YOUNG CARERS**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2013**

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**ON BEHALF OF THE BOARD:**

A handwritten signature in black ink, appearing to read 'J C Tweedie', with a long horizontal stroke extending from the end.

Lady J C Tweedie - Trustee

19 December 2013

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

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I report on the accounts for the year ended 31 March 2013 set out on pages five to eleven.

### 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.



Ellen Waters BA CA  
Macfarlane Gray  
part of French Duncan LLP  
Chartered Accountants  
Macfarlane Gray House  
Castlecraig Business Park  
Springbank Road  
Stirling  
Stirlingshire  
FK7 7WT

19 December 2013

**EAST LoTHIAN YOUNG CARERS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2013**

	Notes	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	71,407	108,704	180,111	163,612
Activities for generating funds	3	1,314	-	1,314	1,960
Investment income	4	22	-	22	15
<b>Total incoming resources</b>		<b>72,743</b>	<b>108,704</b>	<b>181,447</b>	<b>165,587</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Charitable Activities		82,019	99,163	181,182	162,136
Governance costs		571	765	1,336	1,754
<b>Total resources expended</b>		<b>82,590</b>	<b>99,928</b>	<b>182,518</b>	<b>163,890</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		(9,847)	8,776	(1,071)	1,697
Gross transfers between funds	12	(1,502)	1,502	-	-
Net incoming/(outgoing) resources		(11,349)	10,278	(1,071)	1,697
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		41,425	7,915	49,340	47,643
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>30,076</b>	<b>18,193</b>	<b>48,269</b>	<b>49,340</b>

The notes form part of these financial statements

**EAST LOTHIAN YOUNG CARERS****BALANCE SHEET  
AT 31 MARCH 2013**

		<b>2013</b>	<b>2012</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	8	1,361	138
<b>CURRENT ASSETS</b>			
Debtors	9	15,019	8,020
Cash at bank and in hand		37,924	50,641
		<u>52,943</u>	<u>58,661</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(6,035)	(9,459)
<b>NET CURRENT ASSETS</b>		<u>46,908</u>	<u>49,202</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>48,269</u>	<u>49,340</u>
<b>NET ASSETS</b>		<u><u>48,269</u></u>	<u><u>49,340</u></u>
<b>FUNDS</b>	12		
Unrestricted funds		30,076	41,425
Restricted funds		18,193	7,915
<b>TOTAL FUNDS</b>		<u><u>48,269</u></u>	<u><u>49,340</u></u>

The notes form part of these financial statements



**EAST LOTHIAN YOUNG CARERS**

**BALANCE SHEET - CONTINUED  
AT 31 MARCH 2013**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2013 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 19 December 2013 and were signed on its behalf by:



Lady J C Tweedie -Trustee

The notes form part of these financial statements

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## EAST LoTHIAN YOUNG CARERS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2013

#### 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.

#### 2. VOLUNTARY INCOME

	2013 £	2012 £
Donations	437	266
Grants	179,674	162,264
Other income	-	1,082
	<u>180,111</u>	<u>163,612</u>

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

	2013 £	2012 £
Lothian NHS	5,604	12,473
Carers Information Strategy	9,672	44,999
Lloyds TSB	31,307	14,894
Short Breaks Fund	23,555	23,773
East Lothian Council	109,536	66,125
	<u>179,674</u>	<u>162,264</u>

**EAST LOTHIAN YOUNG CARERS**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2013**

**3. ACTIVITIES FOR GENERATING FUNDS**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Fundraising	<u>1,314</u>	<u>1,960</u>

**4. INVESTMENT INCOME**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<u>22</u>	<u>15</u>

**5. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<u>285</u>	<u>135</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2013 nor for the year ended 31 March 2012.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2013 nor for the year ended 31 March 2012.

**7. STAFF COSTS**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>104,795</u>	<u>98,087</u>

**EAST LoTHIAN YOUNG CARERS**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2013**

**8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2012	3,917	407	4,324
Additions	1,508	-	1,508
At 31 March 2013	5,425	407	5,832
<b>DEPRECIATION</b>			
At 1 April 2012	3,917	269	4,186
Charge for year	151	134	285
At 31 March 2013	4,068	403	4,471
<b>NET BOOK VALUE</b>			
At 31 March 2013	1,357	4	1,361
At 31 March 2012	-	138	138

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

	2013 £	2012 £
Trade debtors	15,019	8,020

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

	2013 £	2012 £
Social security and other taxes	2,906	2,116
Accruals and deferred income	3,129	7,343
	6,035	9,459

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
Fixed assets	1,357	4	1,361	138
Current assets	32,297	20,646	52,943	58,661
Current liabilities	(3,578)	(2,457)	(6,035)	(9,459)
	30,076	18,193	48,269	49,340

# **EAST LoTHIAN YOUNG CARERS**

## **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2013**

### **12. MOVEMENT IN FUNDS**

	At 1/4/12 £	Net movement in funds £	Transfers between funds £	At 31/3/13 £
<b>Unrestricted funds</b>				
General fund	35,274	(8,640)	(1,502)	25,132
Lothian Health	(1,764)	2,842	-	1,078
Carers Information Strategy	7,915	(4,049)	-	3,866
	<u>41,425</u>	<u>(9,847)</u>	<u>(1,502)</u>	<u>30,076</u>
<b>Restricted funds</b>				
Short Breaks	-	18,193	-	18,193
Mid and East Lothian Drug and Alcohol Partnership (Formerly Drug and Alcohol Action Team)	7,915	(9,417)	1,502	-
	<u>7,915</u>	<u>8,776</u>	<u>1,502</u>	<u>18,193</u>
<b>TOTAL FUNDS</b>	<u>49,340</u>	<u>(1,071)</u>	<u>-</u>	<u>48,269</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,468	(66,108)	(8,640)
Lothian Health	5,603	(2,761)	2,842
Carers Information Strategy	9,672	(13,721)	(4,049)
	<u>72,743</u>	<u>(82,590)</u>	<u>(9,847)</u>
<b>Restricted funds</b>			
Short Breaks	23,556	(5,363)	18,193
Mid and East Lothian Drug and Alcohol Partnership (Formerly Drug and Alcohol Action Team)	85,148	(94,565)	(9,417)
	<u>108,704</u>	<u>(99,928)</u>	<u>8,776</u>
<b>TOTAL FUNDS</b>	<u>181,447</u>	<u>(182,518)</u>	<u>(1,071)</u>

# **EAST LoTHIAN YOUNG CARERS**

## **DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2013**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	437	266
Grants	179,674	162,264
Other income	-	1,082
	<u>180,111</u>	<u>163,612</u>
<b>Activities for generating funds</b>		
Fundraising	1,314	1,960
<b>Investment income</b>		
Deposit account interest	22	15
<b>Total incoming resources</b>	<u>181,447</u>	<u>165,587</u>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	104,795	98,087
Rent and office costs	12,103	8,780
Insurance	684	680
Telephone	1,928	2,407
Postage and stationery	3,966	2,572
Sundries	941	2,787
Travel	5,290	4,548
Equipment	970	873
Youth club costs	49,876	40,731
Training	-	308
Bank charges	344	229
	<u>180,897</u>	<u>162,002</u>
<b>Governance costs</b>		
Accountancy	1,336	1,754
<b>Support costs</b>		
<b>Management</b>		
Fixtures and fittings	151	-
Computer equipment	134	134
	<u>285</u>	<u>134</u>
<b>Total resources expended</b>	<u>182,518</u>	<u>163,890</u>
<b>Net (expenditure)/income</b>	<u>(1,071)</u>	<u>1,697</u>

This page does not form part of the statutory financial statements