

**COMPANIES HOUSE  
EDINBURGH**

**20 DEC 2019**

**FRONT DESK**

**EAST LOTHIAN YOUNG CARERS LTD.**

**REPORT AND FINANCIAL STATEMENTS**

**For the year ended 31 March 2019**

**CHARITY NO: SC032902**

**COMPANY NO: SC228876**



**WHITELAW WELLS  
Chartered Accountants**

**GLASGOW**

**EDINBURGH**

**NORTH BERWICK**

**EAST LoTHIAN YOUNG CARERS LTD.**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

---

<b>CONTENTS</b>	<b>PAGE</b>
Report of the Trustees	2
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11

# **EAST LoTHIAN YOUNG CARERS LTD.**

## **REPORT OF THE TRUSTEES**

**For the year ended 31 March 2019**

---

The Trustees are pleased to present their annual Trustees' report together with the financial statements of the charity for the year ending 31 March 2019 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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).

### **Objectives and Activities**

#### **Purpose**

The principle objectives of East Lothian Young Carers are to relieve poverty and distress, increase the health and welfare and advance the education of young people who have caring responsibilities in East Lothian.

East Lothian Young Carers (ELYC) provides support to young carers aged 5-24 and their families living in East Lothian who care for a family member with an illness, disability, mental health illness or substance misuse problem. ELYC provides a friendly and professional service that delivers holistic family centred support to young carers and their families.

We believe that young carers are children first and foremost and should be supported to be able to enjoy their childhood and have access to the same opportunities as other young people. The support provided by ELYC to young carers and their families is designed to reduce the negative effects of caring experienced by young people.

ELYC works holistically with young carers, recognising that they are part of a family and looking at their needs in relation to the whole family. The needs and views of young carers are at the heart of the support we provide. We are sensitive that the parents of young carers do not feel marginalised as we look at how to support their child and that we work with the whole family to best support the young carer.

#### **Aims and activities**

Our service provision is focused on the following priorities:

- Ensure we are delivering high quality child centred holistic support to young carers and their families
- Increase the awareness of young carers and the issues affecting them
- To make a positive difference to lives of young carers
- To work with our partners in social work, education, health and the voluntary sector to provide responsive and empathetic support to young carers

These aims are achieved by the activities noted in the Achievements and Performance section.

# **EAST LoTHIAN YOUNG CARERS LTD.**

## **REPORT OF THE TRUSTEES**

**For the year ended 31 March 2019**

---

### **Objectives and Activities (continued)**

#### **Our vision**

- The role and contribution young carers make to society in East Lothian is recognised and they receive the support and information they need to allow them to reach their potential and make a positive transition to adulthood.
- To provide services that respond to the needs of young carers and their families.
- To minimise the emotional and physical impact of caring to allow young carers to reach their potential.

#### **Our Values**

- To put young carers and their families at the heart of everything we do.
- To be the best we can be providing accessible, high quality services valued by all our stakeholders.
- To be inclusive, treat people equally, value, respect and believe in them.

### **Achievement and Performance**

#### **Developments, Activities and Achievements.**

- We provided a full programme of activities for young carers throughout the year including a summer programme of trips and outings.
- We worked with our partners to implement the Carers (Scotland Act) 2016.
- We began working to support young carers in schools.

#### **Activities - How did ELYC support Young Carers and their families in 2018-2019?**

During 2018-19 we worked with our partners in East Lothian Council, Lothian Health and local voluntary Sector organisations to provide a holistic response to young carers needs. Our staff support young carers to reduce the impact caring has on their physical and mental health, their opportunities to socialise, their ability to take full advantage of educational opportunities and their current and future financial circumstances. Our services are open to young carers across East Lothian.

During the year ELYC provided support to 130 individual young carers and their families. The majority of support ELYC provides is long term and flexible to meet the needs of young carers as they grow and as their caring situation changes. The support we provided included

- ELYC's young carers clubs
- Young Carers Statements
- Support for young carers in schools
- Individual support
- Support at meetings
- Family Support

# **EAST LoTHIAN YOUNG CARERS LTD.**

## **REPORT OF THE TRUSTEES**

**For the year ended 31 March 2019**

---

### **Achievement and Performance (continued)**

#### **Young Carers Statements**

East Lothian Young Carers takes a lead role in providing Young Carers Statements. All enquiries from young carers on East Lothian Council's website are dealt with by East Lothian Young Carers. Our Young Carers Development Worker supports young carers to complete the Young Carers Statement and identify areas where they would benefit from support. During the year we completed two Carers Census returns for the Scottish Government.

#### **Young Carers Clubs**

Young Carers Clubs play a significant role in the provision of breaks from caring for young carers in East Lothian. Our programme of club activities provided young carers with the opportunity for a regular short break from their caring responsibilities. During the year ELYC ran five young carers clubs. The clubs meet regularly throughout the year. The clubs provide environment where young people can relax, make friends and have fun. Accompanied transport is provided to and from all activities.

#### **Family Support**

East Lothian Young Carers works closely with young carers and their families providing them with effective and timely support to reduce the effects of caring. During the past year staff have provided help to young carers and their families with a range of problems.

#### **Individual Support**

For young carers who require additional time with a worker to talk about worries or problems they may have or need some additional respite individual time can be offered.

#### **Schools Project**

Our new schools service aims to raise awareness of young carers within Education services in East Lothian and to support individual young carers in schools.

### **Financial Review**

The financial statements show net incoming resources in the year of £33,737 (2018: £4,636) of which £17,739 (2018: £5,690) relates to the unrestricted fund and a surplus of £15,998 (2018: deficit of £1,054) in the restricted funds. At the balance sheet date the unrestricted reserves were £74,266 (2018: £56,527), including designated funds of £7,056 (2018: £6,625) with £20,721 (2018: £4,723) in restricted funds.

#### **Reserves**

The unrestricted funds represent income donated to the Charity but not yet utilised in supporting charitable activities. In line with best practice the charity has set a target level of unrestricted reserves equivalent to three month's core running costs of the operation, which at current levels of expenditure equates to reserves of approximately £42,000. At the year end the free reserves were within this range and the policy was met.

# **EAST LoTHIAN YOUNG CARERS LTD.**

## **REPORT OF THE TRUSTEES**

**For the year ended 31 March 2019**

---

### **Principal funding sources**

The principle funding sources for the Charity are income from East Lothian Council, Mid and East Lothian Drug and Alcohol Partnership and Shared Care Scotland. Other funds are obtained through small grants, donations and fundraising activities.

### **Structure, Governance and Management**

#### **Governing Document**

East Lothian Young Carers is a charitable company limited by guarantee, with the liability of Trustees limited to one pound each. It is governed by the terms of its Memorandum and Articles of Association and is a registered Scottish charity. East Lothian Young Carers was Incorporated on 7th March 2002.

#### **Recruitment and Appointment of Trustees**

There shall be a maximum of twelve members of the charitable company at any one time, but the Board may from time to time register an increase in members. The Trustees are the members.

Trustees may be appointed by the board of the charitable company at the Annual General Meeting.

#### **Organisational structure**

Overall management of East Lothian Young Carers is the responsibility of the Trustees who are elected and co-opted under the terms of the memorandum and articles of association. Day to day management is delegated to the Director.

**EAST LoTHIAN YOUNG CARERS LTD.**

**REPORT OF THE TRUSTEES**

**For the year ended 31 March 2019**

---

**Reference and Administrative Information**

<b>Charity name</b>	East Lothian Young Carers (also known as "ELYC")
<b>Registered Company number</b>	SC228876 (Scotland)
<b>Registered Charity Number</b>	SC032902
<b>Registered Office</b>	Unit one Cheviot House Mill Wynd Haddington EH41 4EX
<b>Operational address</b>	Suite 14 Cockenzie Business Park Edinburgh Road Cockenzie EH32 0XL
<b>Trustees</b>	Lady J C Tweedie Mr J A Otter
<b>Secretary</b>	Mrs S Davies
<b>Key Management Personnel</b>	Mrs S Davies Ms W Pate
<b>Independent Examiner</b>	Louise Presslie CA Whitelaw Wells The Lighthouse Heugh Road North Berwick, EH39 5PX
<b>Bankers</b>	Royal Bank of Scotland PLC Tranent Branch 36 High Street Tranent EH33 1HQ

**EAST LoTHIAN YOUNG CARERS LTD.**

**REPORT OF THE TRUSTEES**

**For the year ended 31 March 2019**

---

**Responsibilities of the Trustees**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to smaller companies.

Approved by the Board of Trustees on 18 December 2019 and signed on its behalf by:

  
.....  
**Lady J C Tweedie**  
**Trustee**



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

YEAR ENDED 31 MARCH 2019

---

I report on the accounts for the year ended 31 March 2019 set out on pages 9 to 19.

## **Respective responsibilities of the Trustees and the Independent 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 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 Independent Examiner's report**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 the 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 the course of 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 (as amended); and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended).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.



Louise Presslie MA CA  
Whitelaw Wells Chartered Accountants  
The Lighthouse  
Heugh Road  
North Berwick, EH39 5PX

18 December 2019

**EAST LoTHIAN YOUNG CARERS LTD.**

**INCOME AND EXPENDITURE ACCOUNT INCORPORATING THE STATEMENT OF FINANCIAL  
ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b>Income and endowments from:</b>					
Donations and legacies	2	15,178	-	15,178	9,178
Charitable activities	3	96,049	84,481	180,530	131,477
Other trading activities - fundraising		4,085	-	4,085	3,295
Investment income		116	-	116	12
<b>Total Income</b>		<b>115,428</b>	<b>84,481</b>	<b>199,909</b>	<b>143,962</b>
<b>Expenditure on:</b>					
Charitable activities		98,301	67,871	166,172	139,326
<b>Total Expenditure</b>	4	<b>98,301</b>	<b>67,871</b>	<b>166,172</b>	<b>139,326</b>
<b>Net income</b>		<b>17,127</b>	<b>16,610</b>	<b>33,737</b>	<b>4,636</b>
Transfer between funds	14	612	(612)	-	-
<b>Net movement in funds</b>		<b>17,739</b>	<b>15,998</b>	<b>33,737</b>	<b>4,636</b>
<b>Reconciliation of Funds:</b>					
Total funds brought forward		56,527	4,723	61,250	56,614
<b>Total funds carried forward</b>		<b>74,266</b>	<b>20,721</b>	<b>94,987</b>	<b>61,250</b>

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

The notes on pages 11 to 19 form part of these financial statements.

**EAST LOTHIAN YOUNG CARERS LTD.**

**BALANCE SHEET**

**AS AT 31 MARCH 2019**  
**Company Number: SC228876**

	Note	£	2019 £	2018 £
<b>FIXED ASSETS</b>				
Tangible fixed assets	9		3,139	2,310
<b>CURRENT ASSETS</b>				
Debtors	10	-		27,449
Cash at bank & in hand		<u>105,999</u>		<u>37,601</u>
		105,999		65,050
<b>CREDITORS: Amounts falling due within one year</b>	11	<u>(14,151)</u>		<u>(6,110)</u>
<b>NET CURRENT ASSETS</b>			<u>91,848</u>	<u>58,940</u>
<b>NET ASSETS</b>			<u>94,987</u>	<u>61,250</u>
<b>FUNDS</b>				
Restricted	14		20,721	4,723
Unrestricted	14		<u>74,266</u>	<u>56,527</u>
			<u>94,987</u>	<u>61,250</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for year ended 31 March 2019.


The members have not required the company to obtain an audit of financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for each financial year in accordance with the requirement 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 company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards (FRS 102).

Approved by the Board on 18 December 2019 and are signed on their behalf by:

.....  ..... Lady J C Tweedie (Trustee)

The notes on pages 11 to 19 form part of these financial statements.

**EAST LoTHIAN YOUNG CARERS LTD.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

---

**1. Accounting policies**

**(a) Basis of accounting**

The accounts have been prepared under the historical cost convention and are in accordance with The Charities and Trustees Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) and 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 (FRS102) (effective 1 January 2015).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. Accordingly the financial statements have been prepared on a going concern basis.

The charity has taken advantage of the exemption from the requirement to prepare of Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

**(b) Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. All loans with related parties are all repayable on demand.

**(c) Income**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when receivable.
- Income from other trading activities is recognised as earned.
- Investment income is included when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

**(d) 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 settlement will be required and the amount of the obligation can be measured reliably:

Expenditure is recognised on an accruals basis. All expenses including support costs and governance cost are allocated or apportioned to the applicable expenditure headings. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of expenditure to which it relates:

- Raising funds comprise the costs of fundraising.

**EAST LOTHIAN YOUNG CARERS LTD.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**1. Accounting policies (continued)**

**(d) Expenditure (continued)**

- Charitable expenditure comprise 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.

**(e) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's programmes and activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities as set out in note 4.

**(f) Tangible Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Assets costing less than £200 are not capitalised. Depreciation is provided at annual rates calculated to write off the cost of each asset over its expected useful life, as follows:-

Office Equipment	- 33%	Straight Line
Fixtures and fittings	- 10%	Straight Line

**(g) Taxation**

No provision for corporation tax is necessary as the company has charitable status.

**(h) Funds**

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are subject to specific conditions by donors as to how they may be used.

**(i) Pensions**

The trust operates a Defined Contributions Pension Scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the Scheme.

**2. Donations and legacies**

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Pears Foundation	-	-	-	5,000
Stella Sievwright	5,000	-	5,000	-
Small donations	10,178	-	10,178	4,178
	<u>15,178</u>	<u>-</u>	<u>15,178</u>	<u>9,178</u>

Income from donation and legacies was £15,178 (2018: £9,178) of which £15,178 (2018: £9,178) was unrestricted and £Nil (2018: £Nil) was restricted.

**EAST LoTHIAN YOUNG CARERS LTD.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**3. Income from charitable activities**

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Mid & East Lothian Drug and Alcohol Partnership	-	71,112	71,112	71,112
East Lothian Council	99,162	-	99,162	50,693
Carers Information strategy	(5,915)	-	(5,915)	9,672
NHS Lothian	2,802	-	2,802	-
Shared Care Scotland	-	13,369	13,369	-
	<u>96,049</u>	<u>84,481</u>	<u>180,530</u>	<u>131,477</u>

Income from charitable activities was £180,530 (2018: £131,477) of which £96,049 (2018: £60,365) was unrestricted and £84,481 (2018: £71,112) was restricted.

**4. Expenditure**

	Total 2019 £	Total 2018 £	Basis of allocation
Staff costs (note 6)	104,029	91,405	Direct
Rent and office costs	15,044	14,027	Direct
Travel	612	3,135	Direct
Equipment	5,228	500	Direct
Postage and stationary	2,096	1,991	Usage
Telephone	1,409	1,325	Usage
Advertising	-	237	Direct
Youth club activities	31,072	21,099	Usage
Training	253	227	Usage
Insurance	651	697	Direct
Subscription	-	245	Direct
Sundry expenses	3,380	1,538	Direct
Bank charges	330	307	Direct
Grants	-	987	Direct
Depreciation	1,282	652	Direct
<i>Governance:</i>			
Accountancy	786	954	Direct
	<u>166,172</u>	<u>139,326</u>	

Further analysis of the charitable activities is not provided as the Trustees believe the charity only has one main activity.

Expenditure was £166,172 (2018: £139,326) of which £98,301 (2018: £67,160) was unrestricted and £67,871 (2018: £72,166) was restricted.

**EAST LoTHIAN YOUNG CARERS LTD.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**5. Net income**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<u>Net income is stated after:</u>		
Independent Examiner's remuneration	786	954
Depreciation	1,282	652
Operating lease	12,108	14,027
	<u>          </u>	<u>          </u>

**6. Staff Costs and Numbers**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Salaries	94,287	85,705
Social Security costs	7,168	3,565
Pension costs	2,574	2,135
	<u>          </u>	<u>          </u>
	104,029	91,405
	<u>          </u>	<u>          </u>

The charity considers its key management personnel comprise the trustees, the service director and Young Carers Development Worker. The total employment benefits including employer pension contributions of the key management personnel were £77,739 (2018: £72,837). No employee had emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of head count, was as follows:-

	<b>2019</b>	<b>2018</b>
	<b>Number</b>	<b>Number</b>
Administration	1.0	1.0
Project workers	8.0	9.0
	<u>          </u>	<u>          </u>
	9.0	10.0
	<u>          </u>	<u>          </u>

**7. Related party transactions and Trustees' Remuneration**

No one individual had control of the charity during the year.

No trustee received remuneration or reimbursement of expenses during the year.

There were no related party transactions during the year as required to be disclosed by Financial Reporting Statement 102.

**EAST LoTHIAN YOUNG CARERS LTD.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**8. Taxation**

The company has charitable status and is therefore exempt from tax on its charitable income under the provision of Section 505 of the income and Corporation Taxes Act 1986.

**9. Tangible fixed Assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2018	2,897	1,506	4,403
Additions	290	1,821	2,111
	<hr/>	<hr/>	<hr/>
At 31 March 2019	3,187	3,327	6,514
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2018	1,323	770	2,093
Charge for the period	319	963	1,282
	<hr/>	<hr/>	<hr/>
At 31 March 2019	1,642	1,733	3,375
	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>			
At 31 March 2019	1,545	1,594	3,139
	<hr/>	<hr/>	<hr/>
At 31 March 2018	1,574	736	2,310
	<hr/>	<hr/>	<hr/>

**10. Debtors falling due within one year**

	2019 £	2018 £
Accrued Income	-	27,449
	<hr/>	<hr/>



**EAST LoTHIAN YOUNG CARERS LTD.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**11. Creditors falling due within one year**

	2019 £	2018 £
Other creditors	8,737	1,580
Social security and other taxes	3,674	2,622
Accruals	1,740	1,908
	<u>14,151</u>	<u>6,110</u>

**12. Company Limited by Guarantee**

The organisation is a charitable company limited by guarantee and has no share capital. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**13. Operating lease commitments**

At 31 March 2019 the charity had total commitments for premises under non-cancellable operating leases, payable as follows:-

	2019 Land & buildings £	2019 Other £	2018 Land & buildings £	2018 Other £
Expiring:				
Within one year	6,000	-	8,000	-
Within two to five years	-	-	-	-
	<u>6,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>

**EAST LoTHIAN YOUNG CARERS LTD.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**14. Movement in funds**

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
<b>Restricted Funds:</b>					
Mid and East Lothian Drug and Alcohol Partnership	4,055	71,112	(67,871)	(612)	6,684
Shared Care Scotland	668	13,369	-	-	14,037
<b>Total Restricted Funds</b>	<b>4,723</b>	<b>84,481</b>	<b>(67,871)</b>	<b>(612)</b>	<b>20,721</b>
<b>Unrestricted Funds:</b>					
East Lothian Council	1,021	99,162	(93,160)	(1,499)	5,524
Lothian Health	1,881	2,802	(4,159)	-	524
Carers Information Strategy	3,082	(5,915)	300	2,533	-
Kinship Care	825	-	-	-	825
STV Donation Appeal	183	-	-	-	183
General Funds	49,535	19,379	(1,282)	(422)	67,210
<b>Total Unrestricted funds</b>	<b>56,527</b>	<b>115,428</b>	<b>(98,301)</b>	<b>612</b>	<b>74,266</b>
<b>Total Funds</b>	<b>61,250</b>	<b>199,909</b>	<b>(166,172)</b>	<b>-</b>	<b>94,987</b>

Restricted funds are those which have restrictions on how they are to be spent:-

**Mid and East Lothian Drug and Alcohol Partnership:** Funding from Mid and East Lothian Drug and Alcohol Partnership to support young carers in East Lothian. The transfer from restricted funds represents assets purchased in the year from the funding with no further restrictions.

**Share Care Scotland:** Funding from the Scottish Government Shared Care Scotland Fund to provide cookery classes to young carers and their families

EAST LoTHIAN YOUNG CARERS LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

14. Movement in funds (continued)

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
<b>Restricted Funds:</b>					
Mid and East Lothian Drug and Alcohol Partnership	5,109	71,112	(72,166)	-	4,055
Shared Care Scotland	668	-	-	-	668
	<u>5,777</u>	<u>71,112</u>	<u>(72,166)</u>	<u>-</u>	<u>4,723</u>
<b>Total Restricted Funds</b>	<b>5,777</b>	<b>71,112</b>	<b>(72,166)</b>	<b>-</b>	<b>4,723</b>
<b>Unrestricted Funds:</b>					
East Lothian Council	3,421	50,693	(53,093)	-	1,021
Lothian Health	1,881	-	-	-	1,881
Carers Information Strategy	3,012	9,672	(9,602)	-	3,082
Kinship Care	1,812	-	(987)	-	825
STV Donation Appeal	183	-	-	-	183
Short Breaks	-	-	(200)	200	-
General Funds	40,528	12,485	(3,278)	(200)	49,535
	<u>50,837</u>	<u>72,850</u>	<u>(67,160)</u>	<u>-</u>	<u>56,527</u>
<b>Total Unrestricted funds</b>	<b>50,837</b>	<b>72,850</b>	<b>(67,160)</b>	<b>-</b>	<b>56,527</b>
	<u>56,614</u>	<u>143,962</u>	<u>(139,326)</u>	<u>-</u>	<u>61,250</u>
<b>Total Funds</b>	<b>56,614</b>	<b>143,962</b>	<b>(139,326)</b>	<b>-</b>	<b>61,250</b>

**EAST LOTHIAN YOUNG CARERS LTD.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**15. Analysis of net assets between funds**

	<b>Unrestricted General Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>
Tangible fixed assets	3,139	-	3,139
Net current assets	71,127	20,721	91,848
	<hr/>	<hr/>	<hr/>
Net assets as at 31 March 2019	74,266	20,721	94,987
	<hr/>	<hr/>	<hr/>
	<b>Unrestricted General Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2018 £</b>
Tangible fixed assets	2,310	-	2,310
Net current assets	54,217	4,723	58,940
	<hr/>	<hr/>	<hr/>
Net assets as at 31 March 2018	56,527	4,723	61,250
	<hr/>	<hr/>	<hr/>