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EAST LOTHIAN YOUNG CARERS LTD.

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2022

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 2022

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EAST LoTHIAN YOUNG CARERS LTD.

REPORT OF THE TRUSTEES

For the year ended 31 March 2022

The Trustees are pleased to present their annual Trustees' report together with the financial statements of the charity for the year ending 31 March 2022 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 principal 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 2022

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 supported 149 young carers during the year.
- We provided a range of activities and support both online and in person during the year.
- We extended our family support during the year.
- We provided over 90 young carers activity sessions.

Activities - How did ELYC support Young Carers and their families in 2021-2022

During 2020-21 we learnt new ways of supporting the young carers and families we work with. Following positive feedback about our service during lockdown from young carers and parents in 2021-22 we looked at ways we could incorporate the lessons we learnt in 2020-21 into our service provision going forward. In 2021-22 we offered both in person and online individual support, online groups and in person activities, home based activities, regular check ins and family activities.

EAST LoTHIAN YOUNG CARERS LTD.

REPORT OF THE TRUSTEES

For the year ended 31 March 2022

Achievement and Performance (continued)

East Lothian Young Carers provided a range of support to young carers during the year including

- Young Carer Statements
- Young Carers Online Clubs
- In person activities
- Activity Packs
- Outdoor Activities
- Support for young carers in schools
- Individual support
- Family Support
- Family Activities
- Tutoring
- Help with accessing further education
- Distribution of chrome books
- Help with the cost of living
- Help to access Breaks from Caring Grants
- Help with benefits
- Help with securing accommodation

Young Carers Activities

During the year we continued to offer both in person and online activities.

Some of the activities we provided are

- Regular online young carers clubs
- Science Club
- Online baking sessions with baking packs delivered prior to the session
- Online dance session
- Family quiz
- One to one support
- Craft packs

EAST LoTHIAN YOUNG CARERS LTD.

REPORT OF THE TRUSTEES

For the year ended 31 March 2022

Achievement and Performance (continued)

- Beach walks
- Rock Climbing
- Indoor games sessions
- Outdoor games sessions
- Bushcraft sessions
- Book Club
- Christmas, and Easter biscuit decorating packs to all young carers
- Netflix Parties
- Science sessions
- Craft sessions

Family Support

East Lothian Young Carers works closely with young carers and their families, and we value the good relationships we develop with them. During 2021-22 we took the lessons we learned during lockdown and used them to develop our post Covid services. During the past year staff have provided help to young carers and their families with a range of problems including referrals to food banks, help with accessing social care, help with housing, emotional support, help with benefits, help to access support and help with the cost of living.

- help to buy clothes and shoes
- help with food shopping
- food bank referrals
- distribution of Lidl donations
- emotional support
- help to access online school clothing and meal grants
- support when families found relationships were becoming strained
- wellbeing walks
- cookery packs
- movie night packs
- family quiz
- family activities
- Distributed STV grants

Individual Support

We continued to offer individual support to young carers. The sessions can be used in any way the young carer would like. During the year we attended medical appointments with young carers, helped with accessing financial support, offered support with anxiety and gave young carers some extra time out and someone to talk to.

EAST LoTHIAN YOUNG CARERS LTD.

REPORT OF THE TRUSTEES

For the year ended 31 March 2022

Objectives and Activities (continued)

COVID Vaccine

We continued to support young carers and their families to access the COVID vaccine as soon as they were eligible to do so. We supported young carers who were having difficulty accessing appointments.

Financial Review

The financial statements show net expenditure in the year of £2,172 (2021: surplus of £66,897) of which £22,834 (2021: surplus of £66,897) relates to the unrestricted fund and a surplus of £20,662 (2021: deficit of nil) in the restricted funds. At the balance sheet date, the unrestricted reserves were £153,196 (2021: £166,993), including designated funds of £33,333 (2021: £21,974) with £20,662 (2021: £nil) 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 £50,000. At the year end the free reserves exceed this and the policy was met, with sufficient funds to maintain services.

Principal funding sources

The principal 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.

Plans for Future Period

Our funding from East Lothian Health and Social Care Partnership ended in July 2021. We were very fortunate to be offered funding from the Garfield Weston Foundation and Shared Care. We would like to take the opportunity to thank all our funders and those who donate and fundraise for us. We are so grateful for your support. As with all charities funding is a recurring issue. Over the next year we plan to seek funding to allow us to provide young carers with the support they need to allow them to enjoy their childhood and have the same life chances as their peers.

EAST LoTHIAN YOUNG CARERS LTD.

REPORT OF THE TRUSTEES

For the year ended 31 March 2022

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 2022

Reference and Administrative Information

Charity name	East Lothian Young Carers (also known as "ELYC")
Registered Company number	SC228876 (Scotland)
Registered Charity Number	SC032902
Registered Office and Operational address	Unit one Cheviot House Mill Wynd Haddington EH41 4EX
Trustees	Mrs J A Otter Sir D Tweedie (Appointed 2 December 2022)
Secretary	Mrs S Davies
Key Management Personnel	Mrs S Davies Ms W Pate
Independent Examiner	Louise Presslie CA Whitelaw Wells The Lighthouse Heugh Road North Berwick, EH39 5PX
Bankers	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 2022

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:

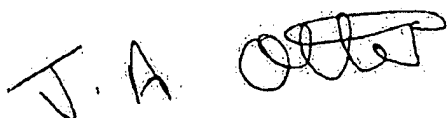
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures 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 2022 and signed on its behalf by:



.....
J Otter
Trustee

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

YEAR ENDED 31 MARCH 2022

I report on the accounts for the year ended 31 March 2022 set out on pages 11 to 21.

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.

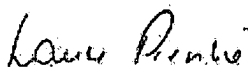
Basis of Independent Examiner's report

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 2022

EAST LoTHIAN YOUNG CARERS LTD.

INCOME AND EXPENDITURE ACCOUNT INCORPORATING THE STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	25,620	-	25,620	34,544
Charitable activities	3	72,423	29,111	101,534	232,310
Other trading activities - fundraising		1,697	-	1,697	2,752
Investment income		20	-	20	49
Total Income		99,760	29,111	128,871	269,655
Expenditure on:					
Charitable activities		122,594	8,449	131,043	202,758
Total Expenditure	4	122,594	8,449	131,043	202,758
Net income		(22,834)	20,662	(2,172)	66,897
Transfer between funds	13	-	-	-	-
Net movement in funds		(22,834)	20,662	(2,172)	66,897
Reconciliation of Funds:					
Total funds brought forward		176,030	-	176,030	109,133
Total funds carried forward		153,196	20,662	173,858	176,030

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 13 to 21 form part of these financial statements.

EAST LOTHIAN YOUNG CARERS LTD.

BALANCE SHEET

AS AT 31 MARCH 2022
Company Number: SC228876

	Note	£	2022 £	2021 £
FIXED ASSETS				
Tangible fixed assets	9		1,484	2,952
CURRENT ASSETS				
Cash at bank & in hand		<u>183,003</u>		<u>195,657</u>
		183,003		195,657
CREDITORS: Amounts falling due within one year	10	<u>(10,629)</u>		<u>(22,579)</u>
NET CURRENT ASSETS			<u>172,374</u>	<u>173,078</u>
NET ASSETS			<u>173,858</u>	<u>176,030</u>
FUNDS				
Restricted	13		20,662	-
Unrestricted	13		<u>153,196</u>	<u>176,030</u>
			<u>173,858</u>	<u>176,030</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for year ended 31 March 2022.

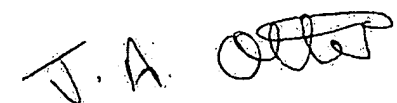
The members have not required the company to obtain an audit of financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

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 2022 and are signed on their behalf by:



..... **J Otter (Trustee)**

The notes on pages 13 to 21 form part of these financial statements.

EAST LoTHIAN YOUNG CARERS LTD.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Trustees going concern assessment includes the expected impact of COVID-19 to the company for a period of at least 12 months from the date of signing of these financial statements.

(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 costs 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 2022

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.

(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) 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 as laid down by donors.

(h) 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 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Charles River	-	-	-	19,772
Turcan Connell	-	-	-	5,000
Small donations	5,620	-	5,620	9,772
Lady Tweedie – Legacy	20,000	-	20,000	-
	<u>25,620</u>	<u>-</u>	<u>25,620</u>	<u>34,544</u>

Income from donations and legacies was £25,620 (2021: £34,544) of which £25,620 (2021: £34,544) was unrestricted and £NIL (2021: £NIL) was restricted.

EAST LoTHIAN YOUNG CARERS LTD.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. Income from charitable activities

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Mid & East Lothian Drug and Alcohol Partnership-	-	18,860	18,860	75,441
East Lothian Council	31,402	-	31,402	130,956
East Lothian Council – COVID 19	-	-	-	10,000
NHS Lothian	2,802	-	2,802	-
Carers Trust	2,870	-	2,870	2,500
STV Donation Appeal	5,000	-	5,000	11,000
Scottish Council Voluntary Organisation	-	-	-	2,413
EVOC – Vaccination Fund	1,000	-	1,000	-
Coronavirus Job Retention Scheme	4,349	-	4,349	-
Youth Link Scotland	5,000	-	5,000	-
Garfield Weston	20,000	-	20,000	-
Shared Care Grant	-	10,251	10,251	-
	<u>72,423</u>	<u>29,111</u>	<u>101,534</u>	<u>232,310</u>

Income from charitable activities was £101,534 (2021: £232,310) of which £72,423 (2021: £156,869) was unrestricted and £29,111 (2021: £75,441) was restricted.

4. Expenditure

	Total	Total
	2022	2021
	£	£
Staff costs (note 6)	85,732	130,586
Recruitment and related costs	621	1,695
Rent and office costs	14,411	15,440
Travel	-	246
Equipment	1,443	2,310
Postage and stationery	1,072	3,226
Telephone	3,240	2,080
Youth club activities	17,430	33,809
Other club activities	-	7,980
Training	190	242
Insurance	676	665
Subscription	22	160
Sundry expenses	2,390	365
Bank charges	256	256
Depreciation	2,398	2,738
Courses	22	-
Governance:		
Accountancy	1,140	960
	<u>131,043</u>	<u>202,758</u>

EAST LoTHIAN YOUNG CARERS LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Expenditure (continued)

Further analysis of the charitable activities is not provided as the Trustees believe the charity only has one main activity. Expenditure was £131,043 (2021: £202,758) of which £122,594 (2021: £127,317) was unrestricted and £8,449 (2021: £75,441) was restricted.

5. Net income

	2022 £	2021 £
<u>Net income is stated after:</u>		
Independent Examiner's fee	1,140	800
Depreciation	2,398	2,738
Operating lease	12,000	12,000

6. Staff Costs and Numbers

	2022 £	2021 £
Salaries	78,394	121,279
Social Security costs	4,215	5,719
Pension costs	3,123	3,588
	<u>85,732</u>	<u>130,586</u>

The charity considers its key management personnel to be the Trustees, the Service Director and Young Carers Development Worker. The total employment benefits including employer pension contributions of the key management personnel were £65,060 (2021: £83,280). 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:-

	2022 Number	2021 Number
Administration	1	1
Project workers	5	9
	<u>6</u>	<u>10</u>

7. Related party transactions and Trustees' Remuneration

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

No trustee received remuneration or reimbursement of expenses during the year or the previous 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 2022

8. Taxation

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

9. Tangible fixed Assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2021	3,187	8,802	11,989
Additions	-	930	930
	<u>3,187</u>	<u>9,732</u>	<u>12,919</u>
At 31 March 2022	<u>3,187</u>	<u>9,732</u>	<u>12,919</u>
Depreciation			
At 1 April 2021	2,279	6,758	9,037
Charge for the period	318	2,080	2,398
	<u>2,597</u>	<u>8,838</u>	<u>11,435</u>
At 31 March 2022	<u>2,597</u>	<u>8,838</u>	<u>11,435</u>
Net Book Value			
At 31 March 2022	<u>590</u>	<u>894</u>	<u>1,484</u>
At 31 March 2021	<u>908</u>	<u>2,044</u>	<u>2,952</u>

EAST LoTHIAN YOUNG CARERS LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

10. Creditors falling due within one year

	2022 £	2021 £
Other creditors	6,900	18,260
Social security and other taxes	1,629	3,359
Accruals	2,100	960
	<u>10,629</u>	<u>22,579</u>

11. 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.

12. Operating lease commitments

At 31 March 2022 the charity had total commitments for premises under non-cancellable operating leases, payable as follows:-

	2022 Land & buildings £	2022 Other £	2021 Land buildings £	2021 Other £
Expiring:				
Within one year	12,000	-	12,000	-
Within two to five years	-	-	-	-
	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>

EAST LoTHIAN YOUNG CARERS LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

13. Movement in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted Funds:					
Mid and East Lothian Drug and Alcohol Partnership	-	18,860	(6,305)	-	12,555
Shared Care Scotland	-	10,251	(2,144)	-	8,107
Total Restricted Funds	-	29,111	(8,449)	-	20,662
Unrestricted Funds:					
General Funds	154,056	31,686	(11,335)	(54,038)	120,369
Designated funds					
East Lothian Council	-	31,402	(85,453)	54,051	-
Redundancy	19,526	-	-	-	19,526
NHS Lothian	-	2,802	(2,802)	-	-
STV Donation Appeal	-	5,000	(5,493)	493	-
Scottish Council Voluntary Organisation	1,634	-	-	-	1,634
Carers Trust	814	2,870	(3,178)	(506)	-
EVOC	-	1,000	(1,000)	-	-
Youth Link Scotland	-	5,000	(5,000)	-	-
Garfield Weston	-	20,000	(8,333)	-	11,667
Total Unrestricted funds	176,030	99,760	(122,594)	-	153,196
Total Funds	176,030	128,871	(131,043)	-	173,858

The purposes of the above funds were as follows:-

Mid and East Lothian Drug and Alcohol Partnership: Funding from Mid and East Lothian Drug and Alcohol Partnership to provided specific support young carers in East Lothian.

Shared Care Scotland: Funding from the Scottish Government Shared Care Scotland Fund to provide cookery classes to young carers and their families. Transfer represents expenditure incorrectly allocated against general funds in earlier years.

East Lothian Council: Funding provided by the Council as part of the Carers Act and Partnership funding programme to support young carers in East Lothian. These contracts went out to tender at the end of the year and the transfer represents a provision to cover the redundancy costs for the charity's staff as the new contract was awarded to another organisation.

EAST LoTHIAN YOUNG CARERS LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

13. Movement in funds (continued)

Redundancy fund: this represents funding set aside to cover the cost of making staff redundant following the East Lothian Council re-tendering process.

Other designated funds: Represent funding received that the charity has decided to separately identify in the accounts.

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted Funds:					
Mid and East Lothian Drug and Alcohol Partnership	-	75,441	(75,441)	-	-
Shared Care Scotland	9,037	-	-	(9,037)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Restricted Funds	9,037	75,441	(75,441)	(9,037)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted Funds:					
General Funds	97,887	47,345	(2,739)	11,563	154,056
Designated funds					
East Lothian Council	-	130,956	(111,430)	(19,526)	-
Redundancy	-	-	-	19,526	19,562
Lothian Health	1,201	-	-	(1,201)	-
Kinship Care	825	-	-	(825)	-
STV Donation Appeal	183	11,000	(10,683)	(500)	-
Scottish Council Voluntary Organisation	-	2,413	(779)	-	1,634
Carers Trust	-	2,500	(1,686)	-	814
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	100,096	194,214	(127,317)	9,037	176,030
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	109,133	269,655	(202,758)	-	176,030
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

EAST LoTHIAN YOUNG CARERS LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

14. Analysis of net assets between funds

	Unrestricted General Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,483	-	1,483
Net current assets	151,713	20,662	172,375
	<hr/>	<hr/>	<hr/>
Net assets as at 31 March 2022	153,196	20,662	173,858
	<hr/>	<hr/>	<hr/>
	Unrestricted General Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,952	-	2,952
Net current assets	173,078	-	173,078
	<hr/>	<hr/>	<hr/>
Net assets as at 31 March 2021	176,030	-	176,030
	<hr/>	<hr/>	<hr/>