

**REGISTERED COMPANY NUMBER: SC366908 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC027000**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Carers of East Lothian**

A G Greig  
1 Millar Grove  
Hamilton  
ML3 9BF

**Carers of East Lothian**

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for the Year Ended 31 March 2022**

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## Carers of East Lothian

### Report of the Trustees for the Year Ended 31 March 2022

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 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Carers of East Lothian's mission statement is to "support all adults in a caring situation in East Lothian to get information and services to help their individual caring role, enhance their own wellbeing and strengthen their collective voice to improve services". We focus on seeking to ensure that carers are and have:

- Better informed about issues relevant to their caring role
- Improved confidence in managing their caring role
- Improved confidence that they influence the shaping of support for the person/people they care for and for themselves
- Improved physical, mental and emotional wellbeing
- Improved confidence about their financial circumstances
- Involved in the development of plans, strategies and services for the people they care for and for carers in general
- That their care, knowledge and commitment is valued and respected by others

##### **Significant activities**

Carers of East Lothian provides a range of support services for Carers in East Lothian:

##### 1 to 1 Support for carers

Much of our work involves Carer Support Workers working directly with carers on a one to one basis to provide them with support. This is a personalised service which includes information on all aspects of caring, including support to navigate social care systems, help with applying for Powers of Attorney, and a confidential 'listening ear' which understands the pressures of being in a caring role.

##### Help with accessing welfare benefits and other grants and financial support

Assistance with financial and welfare benefits issues, including our Benefits Enquiry Phonenumber. Addressing these concerns helps reduce stress on carers and enables them to continue to care.

##### Counselling Service

Our specialist counselling service offers carers the chance to explore and express the thoughts and feeling they have around their caring role, to support them to feel better able to cope.

##### Respite and breaks from caring

We support carers to overcome the barriers to them accessing breaks from caring. We are also funded through both Shared Care Scotland and East Lothian Council to provide small grants to carers to enable them to take a break from caring through our Breaks from Caring Fund.

##### Training and Support Groups

We arrange training and information sessions for carers and organise support groups across the county to provide carers with the opportunity for peer support, including our new online support group.

##### Carer Panel and Strengthening Carers' Collective Voice

We work closely with East Lothian Health and Social Care Partnership (ELHSCP) and others to ensure that carers' needs and concerns influence policy development and lead to improved local services and structures. As part of this approach, we support a group of carers and former carers to come together on a monthly basis to discuss relevant issues and solutions.

## **Carers of East Lothian**

### **Report of the Trustees** **for the Year Ended 31 March 2022**

#### **OBJECTIVES AND ACTIVITIES**

##### **Outputs and Outcomes Achieved**

In 2021/22 we provided direct support to 1,652 individual carers, including 527 carers who were referred to us for the first time. By the end of the year we were in contact with over 5,000 carers in total.

We supported carers, and the people they care for, to claim over £1,000,000 in annualized welfare benefits, working with over 600 carers on benefits issues along with over 1,000 carers accessing our specialist benefits helpline. Through our new contract to provide Adult Carer Services across East Lothian we were able to recruit a Volunteer & Training Coordinator and begin work to set up a new Befriending Service for carers as well as introducing a more coordinated approach to training for professionals on carers' issues and rights.

We accessed additional funding from the Scottish Government to support Winter Recovery for carers, which we used to provide small grants for carers, as well as additional group activities, and to set up a bereavement box scheme, ensuring bereaved carers have better information and support at a very difficult time.

We also accessed additional funding from East Lothian Health & Social Care Partnership to set up a local carers Financial Insecurity Fund, offering small grants to carers facing financial crisis

We continued to work on improving quality assurance, this year gaining 'Established' Carer Positive Employer status. All staff were offered the opportunity to complete Solutions Focused Therapy training and trauma-informed support training to ensure we are able to offer the best possible support to carers. We also focused on organisational planning, developing our new 2022 - 2025 Strategy outlining our ambitions and approach to supporting local carers in the coming years.

Carers continue to report very high satisfaction rates with our service. We maintained our 99% approval rating for our overall response from the feedback received by carers. 88% of carers agreed that our support increased their confidence in their caring role, almost 90% reported feeling better able to cope, and 88% said they felt they had a better balance following our support. The Board remains very satisfied that both the quality of our support and its effectiveness is being maintained despite increasing demands on our services, and will continue to monitor this..

##### **Future Plans**

Over the coming year, we will work in line with our 2022 - 2025 Strategy to deliver our key priorities and outcomes.

We will improve our office environment to offer a more welcoming, trauma-informed space that works better for carers in a post-COVID environment.

We will re-develop our website to create a more user-friendly site with greater opportunities for peer support and engagement, and we will continue to grow the involvement of volunteers in the organisation.

We will review our approach to Available Carer Support Work (Duty) to develop a more streamlined system that works better for carers, and we will continue to work with East Lothian Health & Social Care Partnership to improve the Adult Carer Support Plan process.

#### **STRATEGIC REPORT**

##### **Financial review**

Carers of East Lothian's overall financial position improved in 2021/22. Our net income significantly increased due to additional funding, particularly due to additional grants secured to support carers directly.

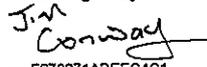
##### **Principal funding sources**

Our principal funding comes from East Lothian Council through our contract to deliver Adult Carer Services across East Lothian. This contract was awarded on an initial two year basis, running to July 2023, with the possibility of up to two, one year extensions before a new tender process is required. Increasingly the strategic direction of funding for carer support is being influenced via directions from the Integrated Joint Board of the ELHSCP as well as national approaches to support for carers, including increased funding from the Scottish Government delivered through Shared Care Scotland.

**Carers of East Lothian**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 13 December 2022 and signed on the board's behalf by:

DocuSigned by:  
  
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J Conway - Trustee

**Report of the Independent Auditors to the Trustees and Members of Carers of East Lothian**

**Opinion**

We have audited the financial statements of Carers of East Lothian (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Report of the Independent Auditors to the Trustees and Members of Carers of East Lothian**

**Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*A G Greig*

Alan Greig (Senior Statutory Auditor)  
for and on behalf of A G Greig  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
1 Millar Grove  
Hamilton  
ML3 9BF

*27/12/2022*

**Carers of East Lothian****Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

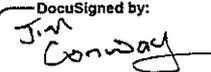
	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	169,796	414,039	583,835	496,330
Investment income	3	-	-	-	2
<b>Total</b>		<u>169,796</u>	<u>414,039</u>	<u>583,835</u>	<u>496,332</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Provision of carers support	4	130,539	389,370	519,909	461,485
Hosted Project - NB Connections		-	3,336	3,336	17,548
<b>Total</b>		<u>130,539</u>	<u>392,706</u>	<u>523,245</u>	<u>479,033</u>
<b>NET INCOME</b>		39,257	21,333	60,590	17,299
Transfers between funds	12	<u>(40,564)</u>	<u>40,564</u>	-	-
Net movement in funds		(1,307)	61,897	60,590	17,299
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>78,559</u>	<u>65,252</u>	<u>143,811</u>	<u>126,512</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>77,252</u>	<u>127,149</u>	<u>204,401</u>	<u>143,811</u>

The notes form part of these financial statements

**Carers of East Lothian****Balance Sheet**  
**31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		101,109	144,450	245,559	170,202
<b>CREDITORS</b>					
Amounts falling due within one year	10	(23,858)	(17,300)	(41,158)	(16,282)
<b>NET CURRENT ASSETS</b>		<u>77,251</u>	<u>127,150</u>	<u>204,401</u>	<u>153,920</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		77,251	127,150	204,401	153,920
<b>ACCRUALS AND DEFERRED INCOME</b>	11	-	-	-	(10,109)
<b>NET ASSETS</b>		<u>77,251</u>	<u>127,150</u>	<u>204,401</u>	<u>143,811</u>
<b>FUNDS</b>					
Unrestricted funds	12			77,251	78,559
Restricted funds				<u>127,150</u>	<u>65,252</u>
<b>TOTAL FUNDS</b>				<u>204,401</u>	<u>143,811</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2022 and were signed on its behalf by:

DocuSigned by:  
  
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J Conway - Trustee

The notes form part of these financial statements

**Carers of East Lothian****Cash Flow Statement**  
**for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>75,357</u>	<u>27,475</u>
Net cash provided by operating activities		<u>75,357</u>	<u>27,475</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>-</u>	<u>2</u>
Net cash provided by investing activities		<u>-</u>	<u>2</u>
		<u>-</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>75,357</u>	<u>27,477</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>170,202</u>	<u>142,725</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>245,559</u>	<u>170,202</u>

The notes form part of these financial statements

**Carers of East Lothian****Notes to the Cash Flow Statement**  
**for the Year Ended 31 March 2022****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.22	31.3.21
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	60,590	17,299
<b>Adjustments for:</b>		
Interest received	-	(2)
Increase in creditors	<u>14,767</u>	<u>10,178</u>
<b>Net cash provided by operations</b>	<u><u>75,357</u></u>	<u><u>27,475</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>170,202</u>	<u>75,357</u>	<u>245,559</u>
	<u>170,202</u>	<u>75,357</u>	<u>245,559</u>
<b>Total</b>	<u><u>170,202</u></u>	<u><u>75,357</u></u>	<u><u>245,559</u></u>

The notes form part of these financial statements

## **Carers of East Lothian**

### **Notes to the Financial Statements** **for the Year Ended 31 March 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

##### **Charitable expenditure**

Charitable expenditure comprises 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.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the costs of any legal advice to trustees on governance or constitutional matters.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### **Taxation**

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

##### **Fund accounting**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objective of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area of purpose.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022****2. DONATIONS AND LEGACIES**

	31.3.22	31.3.21
	£	£
Donations	2,430	4,134
Grants	478,283	451,827
Grants for carers	<u>103,122</u>	<u>40,369</u>
	<u>583,835</u>	<u>496,330</u>

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

	31.3.22	31.3.21
	£	£
Other Grants	2,157	-
East Lothian Council	376,943	134,651
NHS Carers Act	72,245	284,605
East Lothian Council - NB Connections)	-	14,954
Shared Care Scotland	16,829	1,372
SCVO	-	2,000
The Hunter Foundation	-	1,800
Peoples Postcode Lottery	10,109	5,055
University of Edinburgh	-	1,890
Foundation Scotland	-	5,000
Groundwork UK	-	500
	<u>478,283</u>	<u>451,827</u>

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>-</u>	<u>2</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Provision of carers support	494,399	25,510	519,909
Hosted Project - NB Connections	<u>3,336</u>	<u>-</u>	<u>3,336</u>
	<u>497,735</u>	<u>25,510</u>	<u>523,245</u>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022****5. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Provision of carers support	<u>13,500</u>	<u>12,010</u>	<u>25,510</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
The auditing of accounts of any associate of the charity	<u>6,000</u>	<u>-</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

Expenses were re-imbursed to the trustees for costs incurred attending Trustee meetings amounting to £Nil (2021- Nil).

**8. STAFF COSTS**

	31.3.22	31.3.21
	£	£
Wages and salaries	341,886	344,163
Social security costs	22,962	22,001
Other pension costs	<u>14,325</u>	<u>14,586</u>
	<u>379,173</u>	<u>380,750</u>

The average monthly number of employees during the year was as follows:

<u>31.3.22</u>	<u>31.3.21</u>
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No employees received emoluments in excess of £60,000.

15 FTE staff members during the 2022 period. (11 - 2021)

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	205,747	290,583	496,330
Investment income	<u>2</u>	<u>-</u>	<u>2</u>
<b>Total</b>	<u>205,749</u>	<u>290,583</u>	<u>496,332</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Provision of carers support	212,581	248,904	461,485
Hosted Project - NB Connections	<u>-</u>	<u>17,548</u>	<u>17,548</u>
<b>Total</b>	<u>212,581</u>	<u>266,452</u>	<u>479,033</u>
<b>NET INCOME/(EXPENDITURE)</b>	(6,832)	24,131	17,299
<b>Transfers between funds</b>	<u>(1,636)</u>	<u>1,636</u>	<u>-</u>
<b>Net movement in funds</b>	(8,468)	25,767	17,299
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>87,027</u>	<u>39,485</u>	<u>126,512</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>78,559</u>	<u>65,252</u>	<u>143,811</u>
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.22	31.3.21
		£	£
Social security and other taxes		7,263	6,657
Other creditors		27,245	9,127
Accrued expenses		<u>6,650</u>	<u>498</u>
		<u>41,158</u>	<u>16,282</u>
<b>11. ACCRUALS AND DEFERRED INCOME</b>		31.3.22	31.3.21
		£	£
Accruals and deferred income		<u>-</u>	<u>10,109</u>
		<u>-</u>	<u>10,109</u>

The following income was received during the year which relates to future project funding. The funds have therefore been deferred:

Peoples Postcode Lottery	<u>-</u>	<u>10,109</u>
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**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022****12. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
Core funds	78,559	39,256	(40,564)	77,251
<b>Restricted funds</b>				
Grants received for Carers	2,896	26,339	-	29,235
Short Breaks Carers Support	3,935	(2,916)	-	1,019
Change Fund - Short Break	-	1,387	-	1,387
Financial Inclusion Carer Support	2,123	(17,005)	14,882	-
Hospital Link Carer Support	18,694	22,761	-	41,455
Mental Health Carer Support	-	(10,314)	10,314	-
SCVO - Digital Charter	57	(57)	-	-
SCVO - CATS Funds	5,486	(5,486)	-	-
Hosted Project - NB Connections	3,337	(3,337)	-	-
Counselling service	13,259	473	-	13,732
Parent Carer Project	5,686	(2,248)	-	3,438
Project Work	7,895	2,096	-	9,991
PPT	1,884	(1,713)	-	171
Winter recovery	-	26,722	-	26,722
Peer Engagement	-	(2,567)	2,567	-
Scot Spirit Holiday Voucher Scheme	-	(5,661)	5,661	-
Volunteer Programme	-	(7,140)	7,140	-
	<u>65,252</u>	<u>21,334</u>	<u>40,564</u>	<u>127,150</u>
<b>TOTAL FUNDS</b>	<u>143,811</u>	<u>60,590</u>	<u>-</u>	<u>204,401</u>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022****12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core funds	169,796	(130,540)	39,256
<b>Restricted funds</b>			
Grants received for Carers	53,567	(27,228)	26,339
Short Breaks Carers Support	49,594	(52,510)	(2,916)
Change Fund - Short Break	6,360	(4,973)	1,387
Financial Inclusion Carer Support	49,251	(66,256)	(17,005)
Hospital Link Carer Support	38,415	(15,654)	22,761
Mental Health Carer Support	26,643	(36,957)	(10,314)
SCVO - Digital Charter	-	(57)	(57)
SCVO - CATS Funds	-	(5,486)	(5,486)
Hosted Project - NB Connections	(1)	(3,336)	(3,337)
Counselling service	23,630	(23,157)	473
Parent Carer Project	43,104	(45,352)	(2,248)
Project Work	2,156	(60)	2,096
PPT	10,109	(11,822)	(1,713)
Winter recovery	47,494	(20,772)	26,722
Peer Engagement	30,440	(33,007)	(2,567)
Scot Spirit Holiday Voucher Scheme	4,812	(10,473)	(5,661)
Volunteer Programme	28,465	(35,605)	(7,140)
	<u>414,039</u>	<u>(392,705)</u>	<u>21,334</u>
<b>TOTAL FUNDS</b>	<u>583,835</u>	<u>(523,245)</u>	<u>60,590</u>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022****12. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
Core funds	87,027	78,969	(87,437)	78,559
General Carer Support	-	(85,801)	85,801	-
	87,027	(6,832)	(1,636)	78,559
<b>Restricted funds</b>				
Grants received for Carers	10,662	(7,766)	-	2,896
Short Breaks Carers Support	-	3,935	-	3,935
Financial Inclusion Carer Support	-	2,123	-	2,123
Hospital Link Carer Support	4,764	13,930	-	18,694
Mental Health Carer Support	-	(1,516)	1,516	-
General Carer Support	-	(120)	120	-
SCVO - Digital Charter	57	-	-	57
SCVO - CATS Funds	5,486	-	-	5,486
Hosted Project - NB Connections	5,928	(2,591)	-	3,337
Counselling service	6,983	6,276	-	13,259
Parent Carer Project	5,605	81	-	5,686
Project Work	-	7,895	-	7,895
PPT	-	1,884	-	1,884
	39,485	24,131	1,636	65,252
<b>TOTAL FUNDS</b>	<b>126,512</b>	<b>17,299</b>	<b>-</b>	<b>143,811</b>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022****12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core funds	137,249	(58,280)	78,969
General Carer Support	<u>68,500</u>	<u>(154,301)</u>	<u>(85,801)</u>
	205,749	(212,581)	(6,832)
<b>Restricted funds</b>			
Grants received for Carers	40,369	(48,135)	(7,766)
Short Breaks Carers Support	44,500	(40,565)	3,935
Financial Inclusion Carer Support	43,501	(41,378)	2,123
Hospital Link Carer Support	40,000	(26,070)	13,930
Mental Health Carer Support	25,262	(26,778)	(1,516)
General Carer Support	-	(120)	(120)
Hosted Project - NB Connections	14,955	(17,546)	(2,591)
Counselling service	25,301	(19,025)	6,276
Parent Carer Project	43,250	(43,169)	81
Project Work	8,390	(495)	7,895
PPT	<u>5,055</u>	<u>(3,171)</u>	<u>1,884</u>
	<u>290,583</u>	<u>(266,452)</u>	<u>24,131</u>
<b>TOTAL FUNDS</b>	<u>496,332</u>	<u>(479,033)</u>	<u>17,299</u>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022****12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
Core funds	87,027	118,225	(128,001)	77,251
General Carer Support	-	(85,801)	85,801	-
	87,027	32,424	(42,200)	77,251
<b>Restricted funds</b>				
Grants received for Carers	10,662	18,573	-	29,235
Short Breaks Carers Support	-	1,019	-	1,019
Change Fund - Short Break	-	1,387	-	1,387
Financial Inclusion Carer Support	-	(14,882)	14,882	-
Hospital Link Carer Support	4,764	36,691	-	41,455
Mental Health Carer Support	-	(11,830)	11,830	-
General Carer Support	-	(120)	120	-
SCVO - Digital Charter	57	(57)	-	-
SCVO - CATS Funds	5,486	(5,486)	-	-
Hosted Project - NB Connections	5,928	(5,928)	-	-
Counselling service	6,983	6,749	-	13,732
Parent Carer Project	5,605	(2,167)	-	3,438
Project Work	-	9,991	-	9,991
PPT	-	171	-	171
Winter recovery	-	26,722	-	26,722
Peer Engagement	-	(2,567)	2,567	-
Scot Spirit Holiday Voucher Scheme	-	(5,661)	5,661	-
Volunteer Programme	-	(7,140)	7,140	-
	<u>39,485</u>	<u>45,465</u>	<u>42,200</u>	<u>127,150</u>
<b>TOTAL FUNDS</b>	<u>126,512</u>	<u>77,889</u>	<u>-</u>	<u>204,401</u>

**Carers of East Lothian****Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022****12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core funds	307,045	(188,820)	118,225
General Carer Support	<u>68,500</u>	<u>(154,301)</u>	<u>(85,801)</u>
	375,545	(343,121)	32,424
<b>Restricted funds</b>			
Grants received for Carers	93,936	(75,363)	18,573
Short Breaks Carers Support	94,094	(93,075)	1,019
Change Fund - Short Break	6,360	(4,973)	1,387
Financial Inclusion Carer Support	92,752	(107,634)	(14,882)
Hospital Link Carer Support	78,415	(41,724)	36,691
Mental Health Carer Support	51,905	(63,735)	(11,830)
General Carer Support	-	(120)	(120)
SCVO - Digital Charter	-	(57)	(57)
SCVO - CATS Funds	-	(5,486)	(5,486)
Hosted Project - NB Connections	14,954	(20,882)	(5,928)
Counselling service	48,931	(42,182)	6,749
Parent Carer Project	86,354	(88,521)	(2,167)
Project Work	10,546	(555)	9,991
PPT	15,164	(14,993)	171
Winter recovery	47,494	(20,772)	26,722
Peer Engagement	30,440	(33,007)	(2,567)
Scot Spirit Holiday Voucher Scheme	4,812	(10,473)	(5,661)
Volunteer Programme	<u>28,465</u>	<u>(35,605)</u>	<u>(7,140)</u>
	<u>704,622</u>	<u>(659,157)</u>	<u>45,465</u>
<b>TOTAL FUNDS</b>	<u>1,080,167</u>	<u>(1,002,278)</u>	<u>77,889</u>

**13. OTHER FINANCIAL COMMITMENTS**

## Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

**Carers of East Lothian**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**15. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the trustees who are all directors of the company.